

TOGETHER ACTIVE

Board Meeting

AGENDA

Tuesday 20th July 2021 2-4pm

Virtual Meeting via Zoom

Join Zoom Meeting <https://zoom.us/j/92833416501>
Meeting ID: 928 3341 6501
One tap mobile +441314601196,,92833416501# United Kingdom

1. Apologies
2. Audit Report, Trustees' Report and Annual Accounts (Chris Apperley, Crowe LLP) *Enc. 1*
 - Enc. 1a - Appendix 1 Audit Findings Report
 - Enc. 1b - Appendix 2 Trustees' Report and Financial Statements
 - Enc. 1c - Appendix 3 Letter of Representation
3. Declarations of Interest
4. Minutes of last meeting 20.04.21 *Enc. 2*
5. Reappointment of two trustees
6. Staff showcase – Opening School Facilities (Jackie Brennan)
7. Representational Voice
8. Reports (discussion by exception)
 - Chair's Actions *Enc. 3*
 - PALS *Enc. 3*
 - Finance & Audit Group *Enc. 4*
 - o Enc. 4a - Appendix 1 5-Year Forecast 20.04.21
 - o Enc. 4b - Appendix 2 Finance Reports 21-22 Q1
 - o Enc. 4c - Appendix 3 Risk Register 2021-22 Q1

- Governance & Appointments Group *Enc. 5*
- Equality, Diversity and Inclusion Group *Enc. 6*
 - o *Enc. 6a TA RECA Code Principle Statements V2*
 - o *Enc. 6b Terminology principles v1*
 - o *Enc. 6c Where are we now ladder*
 - o *Enc. 6d RAG report for Board*
- Chief Executive and Chief Operating Officer Report *Enc. 7*
 - o *Enc. 7a ADP Dashboard 2021-22Q1*
- Safeguarding Policies *Enc. 8*

9. Dates & times of future meetings

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|---|
| Board 2-4pm |
| Tuesday 19th October 2021 – virtual or face-to-face tbc |

10. 2022 Suggested Meeting Dates

| | | | |
|---|------------------------|---------------|----------------------------------|
| Finance and Audit & Governance and Appointments Group | Tuesday 11th January | 11am and 12pm | |
| Board | Tuesday 25th January | 2-4pm | |
| Informal Board drop in | Tuesday 1st March | 4:30-5:30pm | |
| Finance and Audit & Governance and Appointments Group | Tuesday 5th April | 11am and 12pm | *Earlier due to Easter Holidays* |
| Board | Tuesday 26th April | 2-4pm | |
| Informal Board drop in | Tuesday 7th June | 4:30-5:30pm | |
| Finance and Audit & Governance and Appointments Group | Tuesday 12th July | 11am and 12pm | |
| Board | Tuesday 19th July | 2-4pm | *Earlier due to Summer Holidays* |
| Informal Board drop in | Tuesday 13th September | 4:30-5:30pm | |
| Finance and Audit & Governance and Appointments Group | Tuesday 11th October | 11am and 12pm | |
| Board | Tuesday 18th October | 2-4pm | *Earlier due to half term* |
| Informal Board drop in | Tuesday 29th November | 4:30-5:30pm | |

TOGETHER ACTIVE

Report to the Board – Enclosure 01

| | |
|--------------|---|
| Report Title | Audit Report, Trustees' Report and Final Accounts |
| Date | 20 th July 2021 |

| | | |
|--------------------------------------|---|--|
| Open Agenda item | X | |
| Private and Confidential Agenda item | | |

| | | |
|-----------------|-------|--------------|
| Contact Officer | Name: | Jane Kracke |
| | Tel: | 07800 619187 |

| | |
|-----------------|---|
| For Information | |
| For Decision | x |

Purpose of Report

To ensure Trustees are clear on their responsibilities regarding:

- Audit Findings Report 20-21
- Trustees Report 20-21
- Financial Statements (Final Accounts) 20-21

Key Information and Recommendations for Trustees

- Please read the Audit Findings Report, particularly the sections outlined below
- Please read the Trustees Report and Financial Statements
- Please read the Letter of Representation and consider whether you are happy to agree to the 18 statements
- At the meeting, please be prepared to raise any questions or queries, or to ask for clarification on anything contained within these documents

Audit Findings Report 20-21

- Chris Apperley, Audit Manager at Crowe LLP, will attend the Board meeting to give an overview of their Audit Findings and to answer any questions Trustees may have
- Kerry Brown, Partner at Crowe LLP, attended the FAG meeting on 06.07.21 to go through the report in detail
- The audit process did not identify any significant matters to be addressed. One recommendation was made; to develop an anti-bribery policy. This will be drafted and brought to the Board in October for adoption.
- FAG would like to draw Trustees' attention to the following sections of the Audit Findings Report:
 - 2.1 – Going Concern Assessment - Trustees and management are required to make an assessment of the charity's ability to continue as a going concern. FAG have assessed that Together Active can continue as a going concern, but it is the responsibility of all Trustees to confirm this assessment.
 - 'Going Concern' assumes that the business will continue to trade for the foreseeable future.
 - 2.3 – Income Recognition and 2.4 – Management Override of Controls – these are areas of significant risk which are looked at during any audit. No issues were identified in these areas
 - 4 – Fraud and irregularities and our audit reporting – This section states “The primary responsibility for the prevention and detection of both irregularities and fraud rests with the trustees and management of the organisation. It is important that management, with oversight of those charged with governance, place a strong emphasis on fraud prevention and fraud deterrence. This involves a commitment to creating a culture of honest and ethical behaviours which can be reinforced by an active oversight by those charged with governance.”
 - Although the auditors studied a sample of transactions, documentation etc. it remains the responsibility of Trustees to satisfy themselves that “there is no significant risk that the financial statements are materially misstated as a result of fraud”.

Trustees' Report

- This has been approved by FAG on behalf of the Board of Trustees. However, please read through this to ensure that you are happy for it to be published on behalf of all Trustees.
- Page 21 of the Trustees' Report provides a full outline of Trustees' responsibilities with regards to the organisation's finances.

Financial Statements 2020-21

- These have been prepared by Crowe LLP based on the financial accounts kept by Together Active on Quickbooks
- Again, it is Trustees' responsibility to satisfy themselves that these are an accurate representation of Together Active's financial position as of 31.03.21

FAG encourages all Trustees to ask questions or request clarification from the Auditors, FAG or the Senior Management during the Board Meeting.

At the Board meeting, Trustees will be asked to confirm they agree with the 18 statements listed in the Letter of Representation, and that they agree to the Trustees' Report and Financial Statements being signed off.



Together Active

Year ended 31 March 2021

Audit Findings Report



The Trustees
Together Active
PO Box 4799
Stoke-on-Trent
ST4 9QJ

June 2021

Dear Trustees

Audit for the year ended 31 March 2021

Following the completion of our audit fieldwork on the financial statements of Together Active for the year ended 31 March 2021 we have pleasure in submitting our Audit Findings Report setting out the significant matters which have come to our attention during our audit of which we believe you need to be aware when considering the financial statements. The matters included in this report have been discussed with Together Active's management during our audit and at our closing meeting on 23 June 2021. Jane Kracke has seen a draft of this report and we have incorporated their comments and/or proposed actions where relevant.

The Covid-19 virus outbreak continues to have a significant impact on the Together Active reporting and on our audit processes this year and we have commented specifically on this in the report. Kerry Brown and Chris Apperley will be attending your meeting on 6 July 2021 and will be pleased to provide any further information or clarification on this or any other matters which you may require.

We would like to express our appreciation for the assistance provided to us by the finance team and the other staff at the charity during **this year's** audit.

Use of this report

This report has been provided to the Finance and Audit Group to consider and ratify on behalf of the Board of Trustees, in line with your governance structure. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. It should not be made available to any other parties without our prior written consent.

Yours sincerely

Crowe U.K. LLP

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1. Audit overview

Audit scope and approach

Our audit work has been undertaken for the purposes of forming our audit opinion on the financial statements of the Together Active prepared by management with the oversight of the trustees and has been carried out in **accordance with International Standards on Auditing (UK) ('ISAs')**.

Our work combined substantive procedures (involving the direct verification of transactions and balances on a test basis and including obtaining confirmations from third parties where we considered this to be necessary) with a review of certain of your financial systems and controls where we considered that these were relevant to our audit.

We have commented below on matters that need to be finalised before we complete our audit and also later in this report on our approach to the key audit risks. Subject to the satisfactory completion of the outstanding matters, we believe that we will have obtained sufficient audit evidence and that there have not been any restrictions or limitations on our audit.

Communicating significant findings from our audit

We are required by ISAs to communicate with the trustees as **"those charged with governance"** various matters from our audit including:

- **our views about significant qualitative aspects of the charity's** accounting practices, including accounting policies, accounting estimates and financial statement disclosures,
- significant difficulties, if any, encountered during the audit,
- any significant matters arising during the audit and written representations we are requesting,
- circumstances that affect the form and content of our **auditor's report**, if any, and
- any other significant matters arising during the audit that, in our professional judgment, are relevant to the oversight of the financial reporting process.

We have included comments in relation to the above where relevant in the subsequent sections of this report.

We also report to you any significant deficiencies in internal control identified during our audit which, in our professional judgment, are of sufficient importance to merit your attention. We have made one recommendation **relating to the charity's systems** and controls in Appendix 1.

You should note that our evaluation of the systems of control at Together Active was carried out for the purposes of our audit and accordingly it is not intended to be a comprehensive review of systems and processes. It would not necessarily reveal all weaknesses in accounting practice or internal controls which a special investigation might highlight, nor irregularities or errors not material in relation to the financial statements.

Audit completion

We have substantially completed our audit in accordance with our Audit Planning Report which was sent to you and the senior management team on 13th May 2021, subject to the matters set out below.

- Completion of the going concern and post-Balance Sheet events reviews.
- Review of the final financial statements.
- Receipt of the signed letter of representation.

We will report to you orally in respect of any modifications to the findings or opinions contained in this report that arise on completion of the outstanding matters. On satisfactory completion of the outstanding matters, we anticipate issuing an unmodified audit opinion on the truth and fairness of the financial statements.

Critical audit matters

We have identified Income Recognition and Management Override of Controls as being critical to the financial statements and have considered these matters further in section 2 of this report.

Additionally, going concern has become an increased risk area for all organisations given the current unprecedented environment surrounding COVID-19 and we have considered in section 2 going concern and the impact of COVID-19 on the Trustees' Report and financial statements

Other significant audit matters

In Section 2 we have also discussed in detail the findings from our work in relation to the following matters.

- Transfer and novation of assets
- Payroll
- Grants
- Funds

Materiality and identified misstatements

As we explained in our Audit Planning Report, we do not seek to certify that the financial statements are 100% correct; rather we use the concept of **“materiality” to plan our sample sizes and also to decide whether any errors or misstatements discovered during the audit (by you or us) require adjustment.** The assessment of materiality is a matter of professional judgement but overall a matter is material if its omission or misstatement would reasonably influence the economic decisions of a user of the financial statements.

The audit materiality for the financial statements set as part of our audit planning took account of the level of activity of Together Active and was set at approximately 2% of expenditure. We have reviewed this level of materiality based on the draft financial statements for year ended 31 March 2021 and are satisfied that it continues to be appropriate with 2% of expenditure being approximately £8,500.

We also report to you any unadjusted individual errors other than where we consider the amounts to be trivial, and for this purpose we have determined trivial to be approximately 5% of our audit materiality.

We are pleased to report that there are no remaining unadjusted items identified from our audit in excess of the above trivial limit.

Ethical Standard

We are required by the Ethical Standard for auditors issued by the Financial Reporting Council ('FRC') to inform you of all significant facts and matters that may bear upon the integrity, objectivity and independence of our firm.

Crowe U.K. LLP has procedures in place to ensure that its partners and professional staff comply with both the relevant Ethical Standard for auditors and the Code of Ethics adopted by The Institute of Chartered Accountants in England and Wales.

As explained in our audit planning report, in our professional judgement there are no relationships between Crowe U.K. LLP and Together Active or other matters that would compromise the integrity, objectivity and independence of our firm or of the audit partner and audit staff. We are not aware of any further developments which should be brought to your attention.

We have considered the non-audit services we have provided in the period and have concluded that there are no facts or matters that bear upon the integrity, objectivity and independence of our firm or of the audit partner and audit staff related to the provision of such services which we should bring to your attention. Our fees for non-audit services in the year have been as follows:

Accounts preparation £1,000

Legal and regulatory disclosure requirements

In undertaking our audit work we considered compliance with the following legal and regulatory disclosure requirements, where relevant.

- Charities Act 2011
- The Charities (Accounts and Reports) Regulations 2008 (or updated Regulations if enacted before completion of the financial statements)
- Financial Reporting Standard 102 (FRS 102)
- The Charities SORP (FRS102) (effective 1 January 2015)

Financial statements

The trustees of Together Active are responsible for the preparation of the financial statements on a going concern basis (unless this basis is inappropriate). The trustees are also responsible for ensuring that the financial statements give a true and fair view, that the process your management go through to arrive at the necessary estimates or judgements is appropriate, and that any disclosure on going concern is clear, balanced and proportionate.

2. Significant matters from our audit

We reported in our Audit Planning Report a number of areas we identified as having specific audit risk including the potential risk from management override of controls which auditing standards deem to be a significant risk for all audits. We have commented below on the results of our work in these areas as well as on any key additional risks, judgements or other matters in relation to the financial statements of Together Active identified during our audit.

2.1 Going concern

We explained in our Audit Planning Report that in preparing the financial statements to comply with Financial Reporting Standard 102 the Trustees and management are required to make an assessment of **the charity's** ability to continue as a going concern. In assessing whether the going concern assumption is appropriate, the Trustees and management are required to consider all available information about the future of the charity in the period of at least, but not limited to, twelve months from the date when the financial statements are approved and authorised for issue.

The trustees' going concern assessment is a key area of emphasis and importance for our audit and, in accordance with the requirements of ISAs (UK), our audit report includes a specific reference to going concern.

The impact of the Covid-19 outbreak will require all entities, including charities, to reassess their financial position and their ability to continue to operate as a going concern. This may require considering a number of factors **including updating the charity's budgets and forecasts**. Where trustees identify possible events or scenarios, other than those with a remote probability of occurring, that could lead to failure, then these should be disclosed in the financial statements.

Trustees may consider and take account of realistic mitigating responses open to them, considering the likely success of any response.

We have discussed this with the Together Active management and explained that our work on going concern includes the following:

- reviewing the period used by Trustees to assess the ability of Together Active to continue as a going concern,
- examining budgets and forecasts prepared by management covering the period of the going concern assessment which adequately take account of the potential impacts of Covid-19 on the charity to ensure that these **appropriately support the trustees' conclusion**,
- reviewed any other information or documentation which the Trustees have used in their going concern assessment and made any necessary enquiries of management.

The Financial Reporting Council thinks it is likely that more companies (and this will include charities) **will disclose "material uncertainties" to going concern** in the current circumstances. For these reasons we have identified this area as a specific area of audit risk with respect to Together Active.

Covid-19 is a fast-moving situation and it will be important that the trustees consider not only the budgets and forecasts but also the sensitivity analysis on these. Key considerations will be around reserves, liquidity and resilience.

a) Reserves

The Charity Commission guidance "**Managing financial difficulties & insolvency in charities**" (CC12) stresses **the importance for "a trustee body to have a good knowledge and understanding of the charity and its finances so that, as far as possible, the continued viability of the charity and its charitable activities can be assured."**

This is a theme that runs through the **Charity Commission's updates and alerts** including its guidance on whether charities can use reserves and restricted funds to help the charity through the crisis.

As at 31 March 2021 Together Active is reporting unrestricted funds totalling £475,965.

The Charity Commission guidance highlights a number of factors the trustees need to consider.

- Trustees should review what are their short, medium and longer-term priorities, including whether or not certain projects, spends or activities can be stopped or delayed.
- The guidance recognises that reserves can be used to help cope with unexpected events like those unfolding at present.
- If the trustees have previously decided to earmark certain funds for a particular purpose they may be able to re-prioritise these.
- **Restricted funds which cannot be spent at the trustees' discretion may only be used for a particular and defined purpose.** In some instances, there may be ways to amend these restrictions, but accessing or releasing restricted funds should only be considered if other options such as reserves are not possible.
- All decisions on such financial matters should normally be taken collectively, and significant decisions and action points noted in writing.

b) Finalising the financial statements

Given the potential for rapid spreading of the virus, required disclosures will likely change over time as more information about the epidemic emerges. As a result, the trustees will need to monitor developments and ensure that they are providing up-to-date and meaningful disclosure before finalising their year-end report.

The Financial Reporting Council in their '**Company Guidance Update March 2020 (COVID-19)**' **thinks it is likely that more companies will disclose 'material uncertainties' to going concern in current circumstances.** The impact of the coronavirus outbreak will require all entities, including charities, to reassess their financial position and their ability to continue to operate as a going concern. This may require considering a number of factors but probably key **will be to update the charity's budgets and forecasts and also to consider whether the charity might fail to comply with any external covenants.**

Put simply, where boards identify possible events or scenarios, other than those with a remote probability of occurring, that could lead to failure, then

these should be disclosed. Boards may take account of potential responses open to them to mitigate such events or scenarios although would need to consider the likely success of any response.

Management have prepared a set of five year forecasts which set out their assessment of **Together Active's ability** to continue as a going concern for consideration alongside the draft financial statements. This outlines **management's** assessment that despite the challenges posed by COVID-19 the projected levels of free reserves held for the going concern period are more than sufficient to continue operations. Management have been provided with assurance from Sport England that funding for Active Partnerships remains secure. Local partner funding is identified as more of a risk and the forecast income has been adjusted to reflect this.

Management have concluded that there are no other material uncertainties related to events or conditions that cast **significant doubt upon the entity's** ability to continue as a going concern which require disclosure in the financial statements. Accordingly, we understand that management have recommended to the trustees that the going concern basis continues to be appropriate in preparing that the financial statements and that adequate additional disclosures have been included to explain this conclusion.

We will be seeking representations that the Board has considered these forecasts and is satisfied that the Going Concern basis is appropriate and that adequate disclosures have been included in the financial statements to explain this conclusion.

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

2.2 Covid-19 and the financial statements

The measures put in place by the Government to limit the spread of Covid-19 will have a broad range of implications for all organisations and their operations, and will going forward impact on financial results.

Together Active has been facing unexpected challenges which will impact on the charity going forward, both in its operations and financially. It is therefore important that the Financial Statement adequately disclose the impact on any significant estimates and judgements made in the financial statements. The trustees should also provide a comprehensive explanation of the challenges within the narrative reporting in the **Trustees' Report**.

We have discussed the draft of the proposed additional disclosures with the **charity's management** and how these fit in with the charity SORP requirements as well as the needs of the charity. However, due to the continually changing environment, the trustees will need to review and monitor these disclosures and update them as necessary before finalising the Report and Financial Statements

To assist our charity clients to identify the key reporting implications we have published a report "**Coronavirus: financial reporting issues for charities**" which is available on our website - <https://www.crowe.com/uk/croweuk/insights/covid-19-financial-reporting-charities> .

2.3 Income Recognition

We explained in our Audit Planning Report the key risks in this area have been identified as follows.

- Completeness (has all income due been appropriately recognised in the period?).
- Benefit (has income been recognised in the appropriate period?).
- Fund allocation (have donor restrictions on the use of the income been appropriately captured in the financial statements?).
- Accuracy (where income is owed at year end, is it likely to be received or should it be provided against?).

We are also required to presume that there may be risks of fraud in the recognition of income in the financial statements and to conduct our audit testing accordingly.

As part of our audit work we included the following tests.

- Assess Together Active against the Charity Commission guidance on controls over income.
- Obtain copies of the Sport England funding agreements and seek to understand income recognition, terms, reporting requirements, and claw back risk.
- Perform detailed testing on a sample of funding from local partners.
- Review monies received after the year end to assess the completeness of accrued income.
- Following review of key funding agreements we will discuss with staff whether there are any indications of funding clawbacks.

We identified no issues in the above areas.

2.4 Management override of controls

Auditing standards require us to consider as a significant audit risk areas of potential or actual management override of controls. In completing our audit we have therefore considered the following matters.

Significant accounting estimates and judgements

As noted in our audit planning report, a revised auditing standard, ISA (UK) 540 (Revised) Auditing Accounting Estimates and Related Disclosures, effective for accounting periods commencing on or after 15 December 2019, is applicable for the current year, and required additional audit focus over **management's estimates, including** undertaking separate risk assessments for both inherent and control risks. In respect of the former, consideration is given to the estimation uncertainty, the subjectivity and the complexity of the estimate. We are also required to consider whether the disclosures made in the financial statements are reasonable.

We have not identified any significant accounting estimates and judgements which impact the financial statements this year.

Controls around journal entries and the financial reporting process

We **reviewed and carried out sample testing on the charity's controls** around the processing of journal adjustments (how journals are initiated, authorised and processed) and the preparation of the annual financial statements. We

also considered the risk of potential manipulation by journal entry to mask fraud.

We did not identify any instances of management override of controls or other issues from our sample testing of Together Active journals. However, we note that journal processing can be an area of potential risk and it is good practice to include consideration of this within the overall Together Active risk assessment.

Significant transactions outside the normal course of business

We are required to consider the impact on the financial statements if there are any significant transactions occurring outside of the normal course of the **charity's** business.

Other than the transfer and novation of assets from Sport Across Staffordshire and Stoke-on-Trent (SASSOT) no such transactions were notified to us by management, nor did any such transactions come to our attention during the course of our work. Our conclusions on the transfer and novation of assets are covered in section 3 of this Report below.

3. Other matters from our audit

In addition to matters relating to the key areas of accounting and audit focus as reported in Section 2, we have also noted the following matters from our audit work which we should bring to your attention.

3.1 Transfer and novation

Together Active was previously called Sport Across Staffordshire and Stoke-on-Trent (SASSOT) and was established 20 years ago as an unincorporated, **constituted organization hosted by Stafford Borough Council. SASSOT's Board made the decision to incorporate as a CIO in order to improve the organisation's effectiveness at achieving its public benefit objectives.**

On 1st September 2020, Together Active became operational. All SASSOT staff moved from Stafford Borough Council to Together Active via a TUPE transfer, and Together Active took on SASSOT's assets and contracts. We performed the following tests:

- Obtained and scrutinised copies of the relevant transfer and novation agreements to ensure that the transfer has been carried out completely and accurately.
- We have obtained supporting evidence for the opening fund balances and confirmed any relevant restrictions have continued to be applied following the transfer.

During the course of our review we identified that £16,188 was transferred to Together Active as restricted funding but management have treated this as unrestricted funding. We understand from discussions with management that this funding was incorrectly classed as restricted funding when it was originally recorded at Stafford Borough Council. Management have shown the funds as unrestricted to ensure that the Sport England restricted fund totals reported in the financial statements match the figures that Together Active has reconciled to Sport England. We have identified no issues with this.

3.2 Payroll

Payroll is the largest single expenditure item for Together Active.

As part of our audit we reviewed the controls in place over monthly processing including the reconciliation of the payroll to the nominal ledger.

We also performed analytical procedures that consider gross pay, deductions and staff numbers during year to ensure that all trends and relationships appeared reasonable and that the totals agree with the ledger, and we have verified a sample of staff between the payroll and other HR records and agreed their costs to supporting documentation on a sample basis.

Our audit work was satisfactory with no issues noted.

3.3 Grants

Grants payable is the second largest expenditure item for Together Active. Our audit work focused on ensuring that grant awards and payments had been appropriately approved and that liabilities had been captured in the appropriate period.

We were provided with details that reconcile the opening liability for grants to the closing creditor and the expense in the financial statements taking into account payments and awards in the year. We tested the completeness and accuracy of this schedule by confirming and substantiating, on a sample basis, the movements in the year. We reviewed a sample of grants awarded during the period and ensured there was evidence of approval in line Together Active's policies for this purpose.

Our audit work was satisfactory with no issues noted.

3.4 Funds

Together Active operates a number of different funds subject to various restrictions and designations. You must ensure that all movements on funds are correctly identified and accounted for. This requires careful consideration of the various terms and conditions which may be applied to income.

We have:

- Traced restricted donations and grants found in our income testing to the relevant fund account.
- Reviewed a sample of expenses allocated to restricted funds to ensure that the expenditure was spent in accordance with the objects of the fund.
- Reviewed the analysis of net assets to ensure that it has been correctly allocated across the funds.
- Reviewed the processes in place to ensure that restricted transactions are completely and accurately captured and reported within the organisation and reviewed year end balances to ensure that they appropriately reflect the restrictions that should be in force.

Our audit work was satisfactory with no issues noted.

4. Fraud and irregularities and our audit reporting

As noted in our audit planning report, there has been an update to ISA (UK) 700 for accounting periods beginning on or after 15 December 2019, requiring the audit report to include an additional comment to explain to what extent the audit was considered capable of detecting irregularities, including fraud.

Irregularities are acts of omission or commission which are contrary to the prevailing laws or regulations. Fraud includes both fraudulent financial reporting and misstatements resulting from misappropriation of assets.

The primary responsibility for the prevention and detection of both irregularities and fraud rests with the trustees and management of the organisation. It is important that management, with oversight of those charged with governance, place a strong emphasis on fraud prevention and fraud deterrence. This involves a commitment to creating a culture of honest and ethical behaviours which can be reinforced by an active oversight by those charged with governance.

Our responsibility under ISAs (UK) is to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused by fraud or error. The addition this year to our reporting requirements placed increased emphasis on our understanding of the risks to Together Active from fraud and irregularities and our audit included discussions with management to obtain their assessment of the risk that fraud may cause a significant account balance to contain a material misstatement, as well as other procedures to obtain sufficient appropriate audit evidence.

Owing to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements of the financial statements may not be detected even though the audit is properly planned and performed in accordance with the ISAs (UK).

Management identified that prior to the implementation of controls the chief fraud risks for the organisation are:

- Diversion of funds raised for the charity
- Diversion of assets from the charity
- Management override of controls with regard to financial reporting

Together Active has systems in place for review and authorisation of expenditure and journals by management, including dual authorisation and segregation of duties between those posting transactions and those approving payments.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might **be fundamental to the charity's ability to** operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation, health and safety legislation and employee legislation.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and completeness of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Audit Group about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

In our Audit Planning Report, we explained that the responsibility for safeguarding the assets and for the prevention and detection of error and irregularities, including fraud and non-compliance with law or regulations rests with the trustees of Together Active.

In accordance with International Auditing Standards, we planned our audit so that we have a reasonable expectation of detecting material misstatements in

the financial statements or accounting records (including any material misstatements resulting from fraud, error or non-compliance with law or regulations).

However, no internal control structure, no matter how effective, can eliminate the possibility that errors or irregularities may occur and remain undetected. In addition, because we use selective testing in our audit, we cannot guarantee that errors or irregularities, if present, will be detected. Accordingly, our audit should not be relied upon to disclose all such misstatements or frauds, errors or instances of non-compliance as may exist.

As part of our audit procedures we made enquiries of management to obtain their assessment of the risk that fraud may cause a significant account balance to contain a material misstatement. Usually fraud in the charity sector is not carried out by falsifying the financial statements. Falsifying statutory financial statements usually provides little financial benefit, as compared to say a plc where showing a higher profit could lead to artificial share prices or unearned bonuses. However, falsifying financial statements can be used to permit a fraud or to avoid detection. As a generality, charities represented by its management and its trustees do not actively try to falsify financial statements as there are not the same incentives to do so. In the charity world fraud is usually carried out through misappropriation or theft.

We have reviewed and discussed the accounting and internal controls systems management has put in place to address these risks and to prevent and detect error. However, we emphasise that the trustees, Finance and Audit Group and management should ensure that these matters are considered and reviewed on a regular basis.

During the course of our audit we asked management to populate the Charities Commission CC8 checklist. This checklist is designed to help charity trustees and their advisers evaluate **the charity's performance against legal requirements and best practice recommendations set out in the commission's guidance on internal financial controls for charities**. To manage the risks of financial crime and abuse the Charities Commission recommends that all charities have an anti-bribery policy in place. We understand that no specific anti-bribery policy is currently in place. We recommend that the Finance and Audit Group should consider establishing a policy accordingly.

We have included the following statements in the letter of representation which we require from the trustees when the financial statements are approved.

- The trustees acknowledge their responsibility for the design and implementation of internal control to prevent and detect fraud and errors.
- The trustees have assessed that there is no significant risk that the financial statements are materially misstated as a result of fraud.
- The trustees are not aware of any fraud or suspected fraud affecting the charity involving management, those charged with governance or employees who have a significant role in internal control or who could have a material effect on the financial statements.
- The trustees are not aware of any allegations by employees, former employees, regulators or others of fraud, or suspected fraud, affecting **the charity's financial statements**.

We draw your attention to bullet point 2 above which presupposes that an assessment has been made. We have not been made aware of any actual or potential frauds which could affect the 2021 financial statements, or in the period since the previous year end.

We emphasise that this section is provided to explain our approach to fraud and error, but the responsibility to make and consider your own assessment rests with yourselves.

The trustees should be aware that the Charity Commission provides guidance (updated in October 2019) on how to protect your charity from fraud including information about fraud, how to spot it and what you can do to protect against it - <https://www.gov.uk/guidance/protect-your-charity-from-fraud>.

The Charity **Commission's first guiding principle recognises that fraud will always happen**. It is therefore important that, as part of setting their overall risk appetite, the trustees consider fraud within their tolerance for the risks associated with the management of **the organisation's (and group's) funds**. The development and continued assurance of a robust counter fraud control framework should then contribute to the organisation matching the risk appetite and tolerance agreed by the trustees.

We have shared with management our guidance and a framework on conducting fraud risk assessments. A fraud risk assessment is an objective review of the fraud risks facing an organisation to ensure they are fully identified and understood. This includes ensuring:

- fit for purpose counter fraud controls are in place to prevent and deter fraud and minimise opportunity, and
- action plans are in place to deliver an effective and proportionate response when suspected fraud occurs including the recovery of losses and lessons learnt.

Good practice suggests that to be most effective the risk assessment should be undertaken at a number of levels within the organisation:

- Organisational – to assess the key policy, awareness raising and behavioural (including leadership commitment) requirements that need to be in place to build organisational resilience to counter fraud.
- Operational – a detailed analysis of the fraud risk and counter fraud control framework at the operational level – by function (activity) or individual business unit (including programmes and projects).

Any fraud risk assessment should not be seen as a standalone exercise but rather an ongoing process that is refreshed on a regular basis. Carrying out the fraud risk assessment may reveal instances of actual or suspected fraud. Should this happen next steps will be determined on circumstances, the existing control framework (including any response plan(s)), and in **consultation with the key members of the organisation's management team.**

Considering risks of fraud

There is evidence that during times of economic instability there is an increased risk of fraud. This may be because resource constraints can reduce internal controls and oversight and also because individuals facing hardship may be more likely to consider fraudulent practices.

The following provides further information on the three kinds of fraud that charities such as Together Active should consider.

a) Frauds of extraction

This is where funds or assets in possession of the charity are misappropriated. Such frauds can involve own staff, intermediaries or partner organisations since they require assets that are already in the possession of the entity being extracted fraudulently. This could be by false invoices, overcharging or making unauthorised grant payments.

Essentially such frauds are carried out due to weaknesses in physical controls over assets and system weaknesses in the purchases, creditors and payments cycle. The cycle can be evaluated by considering questions such as who authorises incurring a liability and making a payment. On what evidence? Who records liabilities and payments? Who pays them and who checks them?

The close monitoring of management accounts, ledger entries and strict budgetary controls are also generally seen as an effective way of detecting and deterring frauds in this area.

Staff should be made aware of the increasing use of mandate fraud. This is where the fraudster gets the organisation to change a direct debit, standing order or bank transfer mandate by purporting to be a supplier or organisation to which the charity make regular payments.

Insufficient due diligence around requests to amend supplier or payroll details has led to payments to unauthorised individuals so sufficient checks in these areas is of increasing importance.

Some charities have also been victims of what is being termed CEO fraud, although it does not involve the CEO. In this case cyber criminals spoof company email accounts and impersonate executives to try and fool an employee in accounting or HR into executing unauthorised wire transfers or sending out confidential information.

This type of phishing scam is a sophisticated scam targeting businesses working with foreign suppliers and/or businesses that regularly perform wire transfer payments. The scam is carried out by compromising legitimate business e-mail accounts through social engineering or computer intrusion techniques to conduct unauthorised transfers of funds. **Action Fraud, the UK's national fraud and cyber-crime reporting centre has reported an increase in fraud and scams relating to COVID-19, including a rise in phishing emails where the fraudster attempts to trick people into opening malicious attachments which could lead to fraudsters stealing people's personal information, email logins and passwords, and banking details.**

Charities should therefore ensure that they reiterate their procedures to employees and raise awareness of fraud preventions across their organisations. All employees should exercise real scepticism and not make any payments which are not properly supported and outside the normal **payment mechanisms. To paraphrase Action Fraud's recommendations,** which are particularly significant as staff are working remotely and some working different hours in order to manage the challenges of working from home:

- Ensure all staff, not just finance teams, know about current frauds and scams.
- Have a system in place which allows staff to properly verify contact from their CEO or senior members of staff; for example having two points of contact so that the staff can check that the instruction which they have received from their CEO is legitimate.
- Always review financial transactions to check for inconsistencies/errors, such as a misspelt company name.

- Consider what information is publicly available about the business and whether it needs to be public.
- Ensure computer systems are secure and that antivirus software is up to date.

All employees should exercise real scepticism and not make any payments which are not properly supported and / or outside the normal payment mechanisms.

b) Backhanders and inducements

There is also an inherent risk that individuals who are able to authorise expenditure or influence the selection of suppliers can receive inducements to select one supplier over the other. This risk can be mitigated by robust supplier selection and tendering procedures.

c) Frauds of diversion

This is where income or other assets due to Together Active are diverted before they are entered into the accounting records or control data. Essentially, it is easy to check what is there but very difficult to establish that it is all there. Therefore, ensuring the completeness of income provided to a charity becomes difficult.

It is important to consider the different income streams and when and how they are received. **So income received directly into the charity's bank account** will be a lower risk than income being received by home based fundraisers.

5. Controls in remote working and into the new normal

As set out in our Audit Planning Report, the outbreak of Covid-19 caused significant disruption to most organisations, with charities being no exception. As auditors, we are required to consider the changes to the control environment insofar as this impacted on the key controls over significant audit risk areas or where the changes created new significant risks of material misstatement in the financial statements.

As part of our audit we have gained an understanding of how Together Active's **control environment has changed over time and considered** the impacts of those changes. This was considered over three distinct phases:

1. Transition to a remote environment at pace;
2. Operating in a remote environment; and
3. Establishing business as usual in the new normal.

Two of these involved looking back at what has been done and the last is forward looking and about understanding what the control environment can and should look like in the months and years ahead.

With this framework in mind we asked management to provide us with details of how systems and controls have developed as a result of the move to remote working across the following areas:

- Segregation of duties
- Authorisation and approval
- Controls over standing data
- Data access and sharing
- Physical controls

- Board monitoring
- Financial monitoring
- Disaster recovery and insurance
- Risk management
- Working with local office and partners

We reviewed the assessment performed by management and revisited our notes on the **charity's systems and processes relevant to the audit, including** performing walkthroughs on processes and controls over significant audit risk areas.

Together Active was established as a new organisation during the midst of the Covid-19 pandemic and thus all the working practices and controls were naturally designed with remote working in mind. The financial procedures and policies are well documented and management have provided us with details as requested. We have identified no significant weaknesses in controls arising as a result of remote working. During the course of our audit we have identified no deviations to the established control processes documented by management.

Many organisations continue to adapt to the new working environment, and further adaptation will be needed as we move back to a more mixed environment, combining remote and in person working. We recommend structured reporting of changes of operational controls to Trustees, to allow appropriate oversight of the control environment, and that this is considered alongside the organisational risk register to ensure consistency.

6. Managing third party relationship risks

With increased regulatory scrutiny, continuing cost pressures and active stakeholders, large charities today must have a clear understanding of the risks that are inherent in external business relationships. By recognising and proactively addressing these third-party issues, organisations can reduce exposure to risk and achieve stronger relationships with service providers, suppliers, and delivery partners.

Trends

Many organisations are thinking more broadly about the risks they face. Inevitably, there is growing realisation that many of the most significant risks are driven by relationships with other entities. These relationships include:

- Service providers – such as donation collection and processing, investment management, IT and computer services, payroll processing, pension services, construction services, property, advertising, leasing, utilities and legal services;
- Supply-side partners – such as shared service organisations, external fundraisers, grant makers, commercial participators, statutory agencies and other funders;
- Demand-side partners – such as governmental organisations, other statutory bodies, funders, beneficiaries and other charities; and
- Other relationships – such as members, donors, supporter groups, alliances, consortiums, joint ventures and employees.

Risks have always been inherent in third-party relationships, but some particularly dramatic examples of risk exposure have occurred in recent years. For example:

- Reliance on third parties. The March 2011 earthquake and tsunami in Japan demonstrated a significant vulnerability to sudden parts shortages and supply chain disruptions across a broad range of industries.
- Protection of systems and data. High-profile data breaches have shown how even businesses with robust data security systems can be at risk due to weaknesses in the security of third-party organisations entrusted with sensitive information.

- Continuity of operations. Allegations of accounting fraud in one major outsourced provider of IT services ultimately had global repercussions, triggering the near collapse of the business.
- Financial dependency. Highly volatile commodity prices have led to rapidly changing cost structures for vendors in virtually all industries.

Third-party risks are increasingly important to large charities, especially given the trends in outsourcing. For Together Active this is particularly important as it is reliant, to a large extent, on local community groups and organisations utilising grant funding appropriately. Illegitimate use of funds could cause significant reputational damage to Together Active as an organisation.

Solutions

The broad array of risk-related challenges today's businesses face makes clear that an uncoordinated or case-by-case approach to third-party risk management is no longer adequate. At a practical level, a successful third-party risk management programme typically is implemented in three steps, as follows.

1. Establish ownership and buy-in. Planning for change is critical to successful third-party risk management in organisations where the ownership of such risk is dispersed among multiple stakeholders and owners. This planning requires cross-functional coordination, executive leadership and oversight, and clear goals and objectives. The mission of most organisations often includes a focus on strengthening the overall relationship with the third party.

Success factors:

- Clearly establish risk ownership.
- Obtain cross-functional input from various stakeholders.
- Develop a third-party risk management road map.

2. Evaluate risks. Understanding the risk profile of the entire organisation helps focus efforts on the areas of highest risk, which allows the assignment of adequate resources to address specific clauses in an agreement or specific types of relationships or categories of risk. Developing a comprehensive risk landscape is often a helpful first step in evaluating the various risks in a relationship. This step helps avoid taking a one-size-fits-all approach and instead drives focus on the areas of risk and reward to the organization.

Success factors:

- Identify the high risks inherent in the third-party relationships.
- Quantify identified risks.
- Establish a plan for moving forward.

3. Audit, monitor, and assess. The risk landscape spurs initiatives to audit, inspect, benchmark performance and costs, verify, and gain assurance or attestation. A successful third-party risk management program has an appropriate level of:

- Risk measurement and monitoring;
- Performance measurement and monitoring;
- Incident tracking; and
- Evaluation of the value received from the relationship.

These activities are important for determining when or whether to renegotiate the terms of the agreement. The companies that are most successful in this auditing and monitoring function are those that work to enhance the data they have about their relationships so that they can predict areas of risk more accurately and automate relationship monitoring more effectively.

Success factors:

- Customize the assessment to the relationship.
- Use automation to streamline the process.
- Analyse trends of incidents across relationships.

Board members, as part of their corporate governance responsibilities, should be asking management about third-party risks. The following suggested questions are a useful means of starting this process.

- Do we have a full list of our relationships and agreements?
- Have we assessed the risks to Together Active of the relationships we have?
- Who owns the assessment of these risks?
- What are the key relationship risks and what are the processes we have in place to manage them?
- How do we know that the third-parties with whom we have relationships are complying with the agreements we have in place?
- What are our policies in relation to auditing agreements for compliance?
- How do we know that the third-parties with whom we have relationships are complying with laws and regulations?
- Which of our key relationships and agreements have not been reviewed by legal counsel in the last three to five years?
- How do we re-assess the risks of a relationship prior to renewal? What types of risks do we consider at renewal?
- Do our standard agreements address the key risks?
- How do we know the reports we receive from key third-parties are reliable?
- Have we tested our business continuity plans with our key third-party relationships?
- How dependent are our third-parties on subcontractors?
- What risks are associated with these organisations?

7. The Charity Governance Code

The Governance Code for charities was published in July 2017, and was updated in March 2021. The key enhancements focussed on Principle 3: **Integrity and Principle 6: Equality, Diversity and Inclusion (formerly ‘Diversity’)**.

Although not a legal or regulatory requirement, the Code explains that it is a practical tool to help charities and their trustees develop high standards of governance. The Code sets the principles and recommended practice for good governance and is deliberately aspirational: some elements of the Code will be a stretch for many charities to achieve. It is important that trustees **discuss the Code’s principles and recommended practice and make well-considered decisions** about how these should be applied in their charity.

In its statement about the code the Charity Commission has said

“The bottom line is, good governance is no longer an optional extra. It’s essential to charities’ effectiveness and probably their survival too. Charities need to be able to demonstrate that they take it seriously, allowing it to change the way they operate.”

The Charity Governance Code represents a standard of good governance practice to which all charities should aspire. We encourage all charities to read, follow and apply it proportionately to their circumstances. And if you sign up to the code, go public about it on your website or your annual report. Be prepared to stand up and be counted, and see the difference that makes.”

Apply or explain

The Code is designed as a tool to support continuous improvement. Charity boards that are using this Code effectively will regularly revisit and reflect on the **Code’s principles. All trustees are encouraged to meet the principles and outcomes of the Code by either applying the recommended practice or explaining what they have done instead or why they have not applied it.** The **Code does not use the phrase ‘comply or explain’, which is used by some other governance Codes, because meeting all the recommended practice in this Code is not a regulatory requirement.**

Charities that adopt the Code are encouraged to publish a brief statement in their annual report explaining their use of the Code. It is anticipated that this

statement will be a short narrative rather than a lengthy ‘audit’ of policies and procedures.

Culture and behaviour

We have carried out a number of governance reviews for charities and our experience is that there is much more than codes and standards that need to be considered. The Code recognises that appropriate behaviour and culture are as important as structures and processes and that it is important to get the right balance between appropriate oversight and day-to-day management.

Board members should delegate where possible, but in accepting their positions board members take on duties and responsibilities that they cannot abdicate. Their responsibility is a collective one, which is more readily satisfied if there is as much requisite experience presented around the table as is consistent with the effective working of the group. If the board believes that the requisite skills do not exist, it should re-evaluate its composition. However, it is important to recognise that existing skills within both the board and executive management team should be complementary and not necessarily duplicated.

Larger organisations are usually in the position where the board has had the foresight to appoint experienced and expert management. This sometimes **causes a dilemma, and the charity board members’ position is in stark contrast** to that of the non-executive director of a company in the private sector who shares their responsibilities with their executive colleagues.

It is the reaction to the starkness of their position that often results in charity board members becoming over-involved in operational management to the detriment of their critical perspective. In some ways, the greater the competence and professionalism of management, the greater the challenge and the more difficult the role of the board.

The charity sector recognises the need for boards to empower senior management and for management to empower staff. Empowerment is important, but empowerment must be balanced with accountability. Too often there is unwarranted expectation that things are being done as they should be done and that good practice is being followed.

Getting the balance right

True empowerment requires an enabling environment, and this means that the organisation must ensure that those it is trying to empower have the aptitude, core competencies, values and skill base to properly use tools, methodologies and policies that must support both accountability and devolved decision-making. True empowerment is possible only when suitably experienced individuals take decisions within their competence and adhere to an agreed framework that does not require constant reference to or follow-up from others. In practice, this is effective only when individuals both follow and rely on clear procedures and policies that set the parameters and framework for decision-making and operations.

True and effective empowerment needs three components: responsibility, authority and accountability. As activities or tasks are delegated to teams or individuals, all three components need to be considered. The correct balance will be achieved only when individuals or teams have a clear understanding of responsibilities, the authority necessary to fulfil these responsibilities and the accountability for the consequences of what they have done or failed to do. This accountability is required not just from management but also from boards.

Getting the balance right is the challenge. While the board holds its brief to remain engaged, board members should take care to avoid over-involvement **in the executive function. The board's role is wide and encompasses many** different issues that change and evolve over time. No board member should take for granted that established procedures, services and protocols are appropriate for the needs of today and tomorrow. It is by holding this frame that boards can best fulfil their obligations and make the greatest contribution. It is in this stance that their greatest value lies as they create and hold a space that is their true support to management.

The Seven Principles

There are seven Code principles that build on the assumption that charities are already meeting the Foundation for good governance.

Each principle in the Code has a brief description, a rationale (the reasons why it is important), key outcomes (what you would expect to see if the principle were adopted) and recommended practice (what a charity might do to implement the principle). The seven principles are:

1. Organisational purpose

The board is clear about the charity's aims and ensures that these are being delivered effectively and sustainably.

Rationale

Charities exist to fulfil their charitable purposes. Trustees have a responsibility to understand the environment in which the charity is operating and to lead the charity in fulfilling its purposes as effectively as possible with the resources available. To do otherwise would be failing beneficiaries, funders **and supporters. The board's core role is a focus on strategy, performance and assurance.**

Key outcomes

- The board has a shared understanding of and commitment to the **charity's purposes and can articulate these clearly.**
- The board can demonstrate that the charity is effective in achieving its charitable purposes and agreed outcomes.

2. Leadership

Every charity is headed by an effective board that provides strategic **leadership in line with the charity's aims and values.**

Rationale

Strong and effective leadership helps the charity adopt an appropriate strategy for effectively delivering its aims. It also sets the tone for the charity, including its vision, values and reputation.

Key outcomes

- The board, as a whole, and trustees individually, accept collective responsibility for ensuring that the charity has a clear and relevant set of aims and an appropriate strategy for achieving them.
- The board agrees to **the charity's vision, values and reputation and** leads by example, requiring anyone representing the charity reflects its values positively.

- **The board makes sure that the charity's values are reflected in all of its work, and that the ethos and culture of the organisation underpin the delivery of all activities.**

3. Integrity

The board acts with integrity. It adopts values, applies ethical principles to decisions and creates a welcoming and supportive culture which helps **achieve the charity's purposes. The board is aware of the significance of the public's confidence and trust in charities. It reflects the charity's ethics and values in everything it does.** Trustees undertake their duties with this in mind.

Rationale

Delivering the charity's purposes for public benefit should be at the heart of everything the board does. This is true even when a board's decision might be unpopular. Everyone who comes into contact with a charity should be treated with dignity and respect and feel that they are in a safe and supportive environment. Charity leaders should show the highest levels of personal integrity and conduct.

To achieve this, trustees should create a culture that supports the charity's values, adopt behaviours and policies in line with the values and set aside any personal interests or loyalties. The board should understand and address any inappropriate power dynamics to avoid damaging the charity's reputation, public support for its work and delivery of its aims..

Key outcomes

- The board safeguards and promotes **the charity's reputation by living its values** and by extension promotes public confidence in the wider sector.
- Trustees and those working for or representing the charity are seen to act with honesty, trustworthiness and care, and support its values.
- The board **acts in the best interests of the charity's purposes and its beneficiaries**, creating a safe, respectful and welcoming environment for those who come into contact with it.
- **The board makes objective decisions about delivering the charity's purposes.** It is not unduly influenced by those who may have special or personal interests. This applies whether trustees are elected,

nominated, or appointed. Collectively, the board is independent in its decision making.

- No one person or group has undue power or influence in the charity. The board recognises how individual or organisational power can affect dealings with others.

4. Decision-making, risk and control

The board makes sure that its decision-making processes are informed, rigorous and timely, and that effective delegation, control and risk-assessment, and management systems are set up and monitored.

Rationale

The board is ultimately responsible for the decisions and actions of the charity but it cannot and should not do everything. The board may be required by **statute or the charity's governing document to make certain decisions but,** beyond this, it needs to decide which other matters it will make decisions about and which it can and will delegate.

Trustees delegate authority but not ultimate responsibility, so the board needs to implement suitable financial and related controls and reporting arrangements to make sure it oversees these delegated matters. Trustees must also identify and assess risks and opportunities for the organisation and decide how best to deal with them, including assessing whether they are manageable or worth taking.

Key outcomes

- The board is clear that its main focus is on strategy, performance and assurance, rather than operational matters, and reflects this in what it delegates.
- The board has a sound decision-making and monitoring framework which helps the organisation deliver its charitable purposes. It is aware of the range of financial and non-financial risks it needs to monitor and manage.
- The board promotes a culture of sound management of resources but also understands that being over-cautious and risk averse can itself be a risk and hinder innovation.

- Where aspects of the board's role are delegated to committees, staff, volunteers or contractors, the board keeps responsibility and oversight.

5. Board effectiveness

The board works as an effective team, using the appropriate balance of skills, experience, backgrounds and knowledge to make informed decisions.

Rationale

The board has a key impact on whether a charity thrives. The tone the board sets through its leadership, behaviour, culture and overall performance is **critical to the charity's success. It is important to have a rigorous approach to trustee recruitment, performance and development, and to the board's conduct.** In an effective team, board members feel it is safe to suggest, question and challenge ideas and address, rather than avoid, difficult topics.

Key outcomes

- **The board's culture, behaviours and processes** help it to be effective; this includes accepting and resolving challenges or different views.
- All trustees have appropriate skills and knowledge of the charity and can give enough time to be effective in their role.
- The chair enables the board to work as an effective team by developing strong working relationships between members of the board and creates a culture where differences are aired and resolved.
- The board takes decisions collectively and confidently. Once decisions are made the board unites behind them and accepts them as binding.

6. Equality, Diversity and Inclusion

The board has a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice. This approach supports good governance and the delivery of the **organisation's charitable purposes.**

Rationale

Addressing equality, diversity and inclusion helps a board to make better decisions. This requires commitment, but it means that a charity is more likely to stay relevant to those it serves and to deliver its public benefit. Recognising and countering any imbalances in power, perspectives and opportunities in the charity, and in the attitudes and behaviour of trustees, staff and volunteers, helps to make sure that a charity achieves its aims.

All trustees have the same responsibility for the charity, so they must have equal opportunity to contribute to decision making. Board diversity, in the widest sense, is important because it creates more balanced decision making. Where appropriate, this includes and centres the communities and people the **charity serves. This increases the charity's legitimacy and impact. Equality and diversity are only effective and sustainable if the board works to be inclusive, ensuring that all trustees are welcomed, valued and able to contribute.**

Boards that commit to equality, diversity and inclusion are more likely to set a positive example and tone for the charity by following an appropriate strategy for delivering its purpose and setting inclusive values and culture..

Key outcomes

- The principles of equality, diversity and inclusion are embedded in the **organisation and help to deliver the charity's public benefit.**
- **Obstacles to participation are reduced, with the organisation's work** designed and open for everyone included within its charitable purposes. This supports the charity to challenge inequality and achieve improved equality of outcomes.
- The board is more effective because it reflects different perspectives, experiences and skills, including, where applicable, from current and future beneficiaries.

7. Openness and accountability

The board leads the organisation in being transparent and accountable. The charity is open in its work, unless there is good reason for it not to be.

Rationale

The public's **trust that a charity is delivering public benefit is fundamental to its** reputation and success, and by extension, the success of the wider sector. Making accountability real, through genuine and open two-way communication that celebrates successes and demonstrates willingness to learn from mistakes, helps to build this trust and confidence and earn legitimacy.

Key outcomes

- **The organisation's work and impact are appreciated by all its** stakeholders.
- **The board ensures that the charity's performance and** interaction with its stakeholders are guided by the values, ethics and culture put in place by the board. Trustees make sure that the charity collaborates with stakeholders to promote ethical conduct.
- The charity takes seriously its responsibility for building public trust and confidence in its work.
- The charity is seen to have legitimacy in representing its beneficiaries and stakeholders.

Appendix 1 - Systems and controls issues

We have set out below certain **potential improvements to the charity's processes and controls which we noted during our audit work and which we believe merit** being reported to you.

Our evaluation of the systems of control at Together Active was carried out for the purposes of our audit and accordingly it is not intended to be a comprehensive review of your business processes. It would not necessarily reveal all weaknesses in accounting practice or internal controls which a special investigation might highlight, nor irregularities or errors not material in relation to the financial statements.

In order to provide you with a clearer picture of the significance of issues raised, we have graded the issues raised by significance/priority before any corrective actions are taken:

| | | |
|--------|---|--------------------------------------|
| High | These findings are significant and require urgent action. | <i>(0 comments in this category)</i> |
| Medium | These findings are of a less urgent nature, but still require reasonably prompt action. | <i>(0 comments in this category)</i> |
| Low | These findings merit attention within an agreed timescale. | <i>(1 comments in this category)</i> |

| Audit finding and recommendation | Priority | Management response |
|--|----------|--|
| <p>1. Anti-bribery policy</p> <p>To manage the risks of financial crime and abuse the Charities Commission recommends that all charities have an anti-bribery policy in place. We understand that no specific anti-bribery policy is currently in place. We recommend that management should consider implementing a policy in line with the Charities Commission guidance.</p> | Low | We will develop an Anti-Bribery Policy in line with Charity Commission Guidance, which will be put to our Board for adoption at our meeting in October 2021. |

Appendix 2 - Reporting audit adjustments

International Standards on Auditing (UK) require that we report to you all misstatements which we identified as a result of the audit process but which were not adjusted by management, unless those matters are clearly trivial in size or nature.

Our audit approach is based on consideration of audit materiality as explained in section 1 of this report. **We determine materiality for the purposes of the charity's statutory reporting by our judgement as to what adjustments would influence the readers' perceptions of the financial statements.** We do not therefore seek to review all immaterial amounts.

For the purpose of reporting non-trivial items identified as a result of our audit work which have not been adjusted in the financial statements we set out in our Audit Planning Report that we would report unadjusted misstatements greater than £500 unless they are qualitatively material at a lower amount.

We are pleased to report that there are no remaining unadjusted items identified from our audit in excess of the above trivial limit.

Appendix 3 - External developments

We have summarised below some of the developments and changes in the charity sector over the recent period which we believe may be of interest and relevant to you. Please note that this information is provided as a summary only and that you should seek further advice if you believe that you have any specific related issues or intend to take or not take action based on any of the comments below.

We issue a regular technical briefing for charities by email. If you would like to receive this please email your details to nonprofits@crowecw.co.uk. Alternatively, these briefings are available in the resource library on [our website](#).

Governance

Charity Commission new “5-minute guides”

The Charity Commission in November 2020 launched a new set of simple, easy to understand guides to help trustees to access the information they need.

The Commission stresses that whilst the guides may be basic, they are designed to serve the needs of experienced trustees as well as those new to the role. It says that years of experience cannot immunise even the very best trustees from running into questions or problems.

Helen Stephenson CBE, Chief Executive of the Charity Commission, **commented** “*Our 5-minute guides are designed with real trustees and real situations in mind. They recognise that good governance is not a bureaucratic detail – it underpins **the delivery of a charity’s purposes to the high standards expected by the public – and is all the more important in the midst of this pandemic which is impacting civil society so heavily. I hope trustees, both new and experienced, read and use them to help them fulfil their charity’s purpose for the public benefit.***”

The guides explain the basics of:

- financial oversight
- **achieving a charity’s purposes**
- good decision making
- addressing conflicts of interest

- what to file with the Commission and what support is available

and can be found on the gov.uk website <https://www.gov.uk/guidance/charity-commission-guidance#minute-guides-for-charity-trustees>

Coronavirus (COVID-19) guidance for the charity sector

The Charity Commission has published its responses to the most commonly asked questions about running charities during the COVID-19 outbreak and have provided links to various guidance, both from the Commission and other sources. The initial guidance issued in April has been regularly updated with the latest update being published in November 2020.

The Commission recognises that charities will be concerned about what to do during the coronavirus (COVID-19) outbreak and have sought to assure charities that their approach to regulation during this uncertain period will be as flexible and pragmatic as possible in the public interest.

They also note that trustees need to be aware of and think about the wider or longer impact of their decisions on their charity. The guidance is split into 16 key areas which include:

- Reporting serious incidents to the Charity Commission
- Using reserves and restricted funds
- Trading subsidiaries – financial support from parent charities
- Further advice on managing financial difficulties

The guidance can be found on the gov.uk website - <https://www.gov.uk/guidance/coronavirus-covid-19-guidance-for-the-charity-sector#contents>.

Charity Commission: “Regulating in the public interest”

For the Charity Commission increasing resilience in the charity sector means bringing the public interest to the fore. The Commission has set out to be more responsive and inclusive in the way it listens and responds to different parts of the public, including volunteers and charity supporters, up and down the country.

As part of this the Commission has over the past two years conducted several research studies among the public and charity trustees. In May 2020 the Commission, with Populus, published a report which draws together the main findings of that research to offer a better understanding of the public in whose interest the Charity Commission regulates, of the views of trustees and of the contemporary world in which everyone must operate.

The report recognises that, while there are distinct groups within public opinion based on different perspectives, certain expectations about charities transcend those differences, expectations which, because they are held by such large numbers of people across the population, are most important in defining the relationship between charities and public trust. These shared expectations are:

1. That a high proportion of charities’ money is used for charitable activity
2. That charities are making the impact they promise to make
3. That the way they go about making that impact is consistent with the spirit of ‘charity’
4. That all charities show a collective responsibility to each other in adhering to the above

The report looks at these expectations in more detail and also at how well charities are meeting the expectations. The report is available on the gov.uk website

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/891221/Regulating_in_the_public_interest_research_report.pdf

Going concern – what should Boards be considering

Trustees of charities, either as directors of incorporated charities or as Trustees of unincorporated charities, have a legal responsibility to ensure that the charity operates as a going concern and is able to meet its liabilities as they fall due. While this is a continuing responsibility, it is formalised each year **in the preparation of the charity’s annual report and financial statements.**

Many charities will have experienced significant changes to their operating environment as a result of the COVID-19 pandemic and this will require Trustees to reassess their financial position and the ability of their charity to continue to operate as a going concern. This may require considering a **number of factors, including updating the charity’s budgets and forecasts, and** should cover any changes up to the date of sign off of the financial statements. Where Trustees identify possible events or scenarios, other than those with a remote probability of occurring, that could lead to failure, then these should be disclosed in the financial statements.

The Charity Commission guidance “Managing financial difficulties & insolvency in charities” (CC12) stresses the importance for “a Trustee body to have a good knowledge and understanding of the charity and its finances so that, as far as possible, the continued viability of the charity and its charitable activities can be assured.”. This is a theme that runs through the Charity Commission’s updates and alerts including its guidance on whether charities can use reserves and restricted funds to help the charity through the crisis.

To assist Trustees to meet their responsibilities in relation to going concern, we have prepared a series of questions Trustees should be considering together with a checklist of the disclosure requirements. A copy of this checklist can be obtained here:

<https://www.crowe.com/uk/croweuk/insights/charities-going-concern>

Fundraising Regulator COVID-19 - Fundraising key principles guidance

In response to the COVID-19 emergency the Fundraising Regulator has published, and subsequently updated, guidance which aims to support charities and other fundraising organisations to be able to return to fundraising activities in a responsible way.

The guidance sets out a framework to aid good decision making and ensure responsible fundraising. It is intended to supplement existing government

guidance and highlights the key issues and areas that fundraising organisations need to consider as they plan their return to fundraising.

The guidance covers

- Getting back to fundraising – planning and risk assessments
- Safeguarding the public and fundraisers
- Enforcement
- Respectful interaction with the public

The guidance notes that it is the responsibility of individual organisations to apply the guidance in their fundraising activity so that the safety and wellbeing of fundraisers and the public are protected. Part of acting responsibly will also include fundraising organisations properly documenting their decisions, undertaking risk assessments, and being prepared to explain and justify these if necessary.

The full guidance can be seen on the Fundraising Regulator website [Coronavirus \(COVID-19\): Fundraising key principles guidance | Fundraising Regulator](#).

Compliance

Reporting serious incidents to the Charity Commission

The Charity Commission has recently updated its guidance on Serious Incident Reporting, reflecting the extremely demanding and ever-changing challenges arising from the coronavirus pandemic.

The update guidance includes supplementary examples to aid Trustees in their decision making as to whether an incident that is related to the pandemic is reportable.

The guidance can be obtained from the Gov.uk website here - <https://www.gov.uk/guidance/reporting-serious-incidents-to-the-charity-commission-during-the-coronavirus-pandemic>

Online Register of Charities – new and improving

In September 2020 the Charity Commission launched a new version of the online register of charities to make more information about individual charities available at the click of a button.

Each charity's register entry will now display more clearly whether the charity has been subject to regulatory action or is of ongoing concern. And following changes to the annual return, charities' entries will now show how many staff members receive pay packages of £60,000 and above. It also notes where trustees are remunerated for their work, and lists the policies a charity has in place, from safeguarding to conflicts of interest and investments.

The new register display is also designed with the needs of charities in mind. Improved functionality makes it easier for Trustees to access and update their **own charity's information** with the Commission.

The Commission are encouraging the public, charities, and those with an interest in the sector, to use the new register and let the Commission know what is working and what could be improved. A feedback form has been provided so users can pass comment back to the Commission.

The register can be accessed on the government website <https://register-of-charities.charitycommission.gov.uk/>

UK charity sector's use of tracking technologies

A group of 38 academics and privacy campaigners have called on charities to remove advertising trackers from their most sensitive web pages.

In an [open letter](#) to the UK charity sector they have expressed their extreme **concern with the UK charity sector's use of tracking technologies, specifically those belonging to data brokers and programmatic advertising platforms.**

The letter refers to the [report](#) published by ProPrivacy in September 2020 highlighting the widespread use of programmatic advertising in the charity sector and the potential impact this could be having on the privacy of users of charity websites. The research found that many charity pages dealing with extremely sensitive issues such as mental health, debt, end-of-life care, and disability contained various trackers belonging to AdTech services, including data brokers.

The letter calls on top charities in the UK to conduct audits of their websites for third-party elements belonging to those in the AdTech space and to exclude them entirely from any support or advice pages dealing with sensitive topics.

Financial and other reporting

Consultation on Responsible Investment Guidance

The Charity Commission has issued draft revised guidance on responsible investment. This is to understand if the guidance will provide greater clarity about the discretion trustees have to make responsible investments, and reassure trustees that they can decide to adopt a responsible investment policy in most circumstances. The consultation questions seek to test the clarity of the new guidance and its treatment of responsible investment.

This follows a listening exercise undertaken by the regulator last year, which found that the way responsible investment is outlined in its current guidance is not giving some trustees sufficient confidence that they can consider, or that the Commission supports, this approach to investment.

The consultation closes on 20 May 2021 with the final updated responsible investments guidance expected this summer.

The consultation can be seen on the Charity Commission website - <https://www.gov.uk/government/consultations/charity-responsible-investment-guidance>

Coronavirus: financial reporting issues for Charities

It is difficult to predict the financial or operational implications of the outbreak of COVID-19 on the UK economy or the organisations which operate within it.

The measures put in place by the government to limit the spread of the virus have been changing on a regular basis. It is expected, at least in the shorter term, that the limiting of the movement of people by restricting flights and other travel, cancelling events, and closing venues, various business activities and schools will continue and may even increase.

The government has also implemented a number of business support schemes, including the staff furlough scheme (CJRS), some of which have been available to charities and / or their trading subsidiaries depending on their circumstances. This support continues to change as do the details of

entitlement and how any claims will be settled. However, if a charity has been able to benefit from any of these support schemes Trustees will need to determine when and how any such benefit should be reported in the financial statements.

All of these developments and measures may have a broad range of implications for charities. How the impact on individual charities will depend on **a number of factors including the charity's key sources of income, areas of charitable activity, staffing models, contractual relationships, the nature of the charity's assets and liabilities and the charity's underlying funds structure.**

Charity Trustees will already be facing unexpected challenges to their charities and it will be important that these are reflected into the necessary **decisions that have to be made when reporting on the charity's activities and financial position.**

We have produced guidance which considers the potential impact of the COVID-19 (coronavirus) on the yet to be published annual reports and financial statements of charities.

The key areas of focus of the guidance are as follows, being mindful that charities are diverse in their activities and their income generation and therefore, there may be some areas of focus not specifically addressed.

- Income recognition, including the recognition of government support grants
- Commitments and liabilities.
- Asset values.
- Going concern.
- Other financial statement disclosures.
- **Trustees' annual report.**
- Government support.

Management and Trustees will need to carefully consider the impact of **coronavirus on the charity's report and financial statements to ensure that** these continue to reflect the financial activities and position of the charity in accordance with the Charities SORP.

The full report can be found on our website - <https://www.crowe.com/uk/croweuk/insights/covid-19-financial-reporting-charities>.

Fundraising reporting requirements guidance

The Fundraising Regulator in September 2020 issued additional guidance on the Fundraising reporting requirements guidance under the Charities (Protection and Social Investment) Act 2016.

This Act requires charities to provide statements in their annual report on key **aspects of charities' fundraising activity including the approach taken**, regulation, complaint numbers and how the charity ensures vulnerable people are protected. This reporting is a legal requirement for all charities where their gross income is over £1 million in a year.

In June 2020 the Regulator conducted a second review of a sample of **charity's annual reports and found that only 21% of reports included a statement on all of the Act's requirements and 15% reported on none of them**. Of particular concern, many charities did not report on what they are doing to protect vulnerable people and the public when fundraising.

It is ultimately the responsibility of Trustees to ensure compliance with the Act. The report pulls together advice on how can a charity report against the **requirements and how Trustees might approach the writing of their charity's statement**.

The full guidance can be seen on the Fundraising Regulator website <https://www.fundraisingregulator.org.uk/more-from-us/resources/charities-act-2016-fundraising-reporting-requirements-guidance>.

New guidance for charities carrying out public fundraising and retail

As part of Step 2 of the Government's coronavirus roadmap out of locked, the Department for Digital, Culture, Media and Sport announced that public fundraising is permitted to return from 12 April 2021, which includes door-to-door, street and private site fundraising.

A statement has been published by the Fundraising Regulator and the Chartered Institute of Fundraising which links to updated guidance to assist charities and fundraising organisations as they resume these activities.

The updated guidance can be found here: <https://www.fundraisingregulator.org.uk/guidance/coronavirus>

Step 2 of the roadmap also allows for the reopening of charity shops, and the Charity Retail Association has updated its Covid-19 operation guidance to include new information on issues such as spot checks and ventilation,

The updated guidance can be found here: <https://www.charityretail.org.uk/cra-publishes-new-covid-19-operational-guide/>

Streamlined Energy and Carbon Reporting (SECR) / SORP Update Bulletin 5

SECR is a mandatory reporting requirement for all large companies, including charities, other non-profits and LLPs, which is designed to:

- increase internal awareness of energy usage and cost
- drive adoption of energy efficiency measures
- standardise external reporting
- provide greater transparency for stakeholders on energy efficiency and emissions.

Exemption is available for entities with under 40,000 kWh of emissions per **year. There is also a 'seriously prejudicial' exemption**, although this is expected to be used in exceptional circumstances only, for example in the lead up to a major restructuring or acquisition.

If financial reporting is on a group basis, reporting of emissions will also be on a group basis, unless any of the subsidiaries fall under the 40,000 kWh per year threshold, in which case their figures can be excluded.

Reporting starts with periods commencing on or after 1 April 2019. So for companies reporting on a standard financial year the first reports affected will be for the year ended 31 March 2020.

We have summarised information in the regulations and accompanying guidance and added our own insights to aid those preparing and reviewing the new disclosures, which can be found on our website - <https://www.crowe.com/uk/croweuk/insights/streamlined-energy-and-carbon-reporting>.

Pension liabilities – RPI or CPI

For a number of years, the question as to whether pension increases should be based on the Retail Price Index (RPI) or the Consumer Price Index (CPI) has caused a high amount of uncertainty for pension schemes. RPI is the oldest measure of inflation in the UK, introduced in 1956, and is widely used across the economy and in financial contracts. However, there are a number of shortcomings which has meant that at times the index has over or under estimated the rate of inflation.

The CPI was introduced in 1997 and does not suffer from the same shortcomings as RPI, and in 2003 the government set the CPI as the basis for **the Bank of England's inflation target. However, the CPI does not include a measure of owner-occupiers' housing costs. In 2013 CPIH was introduced to address this issue.**

In March 2019, the UK Statistics Authority made a recommendation to the Chancellor to address the shortcomings in the RPI, and a [consultation](#) was published in March 2020 setting out HM Treasury and the UK Statistics **Authority's intention to bring the two indices together by aligning RPI with CPIH.**

Many pension schemes, depending on the specific scheme rules, already provide pension increases on a CPI basis. However, there are other areas which may be impacted by any changes, such as investments linked to RPI. The Association of British Insurers estimates the potential impact of the proposed alignment to be a £96bn to £122bn reduction in the value of index-linked gilts.

The consultation closed on 21 August 2020 and a [response](#) was issued by the UK Statistics Authority and HM Treasury on 25 November 2020. The summary conclusion is that, while the Chancellor has announced that he sees **the statistical arguments of the Authority's intended approach to reform, in order to minimise the impact of reform on the holders of index-linked gilts he will be unable to offer his consent to the implementation of such a proposal before the maturity of the final specific index-linked gilt in 2030.**

High Court rules on GMP equalisation of transfers

A new ruling issued on 20 November by the High Court means that trustees of defined benefit (DB) pension schemes must revisit and equalise guaranteed minimum pensions (GMP) for historic transfers. The new judgement ruled that

Lloyds Banking Group pension scheme trustees are legally responsible for equalising the GMPs for the employees who transferred out of one of its DB pension schemes.

The ruling means that organisations should revisit historic cash equivalent transfer values (CETV) that were previously not equalised, and top up where necessary. Unlike the previous ruling, no time bar applies which means that schemes are unable to rely on provisions within the rules that would normally limit claims to a six year period.

A copy of the judgement can be seen here:

<https://www.bailii.org/ew/cases/EWHC/Ch/2020/3135.html>

Taxation

New HMRC guidance on claiming Gift Aid on Waived Refunds and Loan Repayments

HMRC has issued guidance confirming that Gift Aid can be claimed on Waived Refunds and Loan Repayments. Previously a waiver of debt was not regarded as permissible for Gift Aid, without funds being returned to a donor **first, as Gift Aid requires a "payment of a sum of money"**.

In response to the cancellation of many charity events as a result of COVID-19, HMRC introduced a temporary concession in April 2020 that allowed donors to convert their tickets to donations that could have Gift Aid applied.

HMRC has now confirmed that it will be making this change in view permanent, so that any such waivers of refunds, including waivers of loans to charities, can count as donations to which Gift Aid can apply, provided the agreement to waive the loan/right to a refund is clear and irrevocable.

The guidance can be seen here:

<https://www.gov.uk/government/publications/charities-detailed-guidance-notes/chapter-3-gift-aid#chapter-345-claiming-gift-aid-on-waived-refunds-and-loan-repayments>

VAT - INGOs: VAT implications for funding and grants

We have for some years now been ensuring that our clients are aware that, under a concession, there is a long-standing arrangement between HMRC and the Foreign, Commonwealth & Development Office (FCDO). This means

that contracts with overseas governments, paid for by FCDO, are viewed under this concession as FCDO procuring and paying for services provided to an overseas customer by UK suppliers. The supplies are treated as outside the scope of UK VAT and also allow VAT on associated costs to be recovered **in full. These contracts have also enhanced charities' overhead recovery on general expenditure as well.**

Recent guidance issued by HMRC might impact your organisations, in particular charities who are involved with:

- overseas aid grants
- FCDO projects
- collaborative partnerships
- reverse charge issues with overseas partners.

There has been much correspondence with HMRC in respect of the VAT treatment of humanitarian and associated funding, including FCDO funding and UK Global Challenges Research Funding (GCRF).

The main findings are summarised on our website - <https://www.crowe.com/uk/croweuk/insights/vat-ingos>.

VAT - Extra payments from local authorities to care providers

We are aware that local authorities are making extra payments to care providers as a result of the COVID-19 outbreak. This is clearly good news for the sector but how should the extra be treated from a VAT perspective and what, if any effect, does this have on VAT recovery?

Treatment of Income

The VAT treatment applicable to income received will depend on whether the payment is structured as extra consideration for the supply of services or as a grant.

- The former will result in VAT falling due on the supply if the underlying contract is subject to VAT (e.g. where the service is provided by a trading subsidiary) but exempt where VAT exemption is applicable (where the service is provided by a state regulated entity or a charity).

- Grant funding is not subject to VAT as does not relate to a supply/activity and so no VAT would fall on any grant funding in either case.

Treatment of Expenditure

Further funding by way of grant does not change the nature or value of the services provided under the contract and so VAT recovery would not be affected. However, under the standard method of partial exemption, where the payment is extra consideration under a contract the VAT recovery of overhead costs would be increased if the contract was taxable but reduced if it is exempt.

<https://www.crowe.com/uk/croweuk/insights/payment-care-providers>

VAT - HMRC issues update on zero rated online advertising

HMRC has released its guidance covering the VAT treatment of digital advertising services to charities in Business Brief 13 (2020).

In this guidance HMRC has also stated that 'location services' can be treated as zero rated, where previously it has considered these to be standard rated on the basis that the adverts were directly targeted to individuals. This is good news for the charities that acquire services from suppliers such as Facebook and GoogleAds

HMRC has recently reviewed its policy in relation to the application of the zero rate relief to digital advertising provided to charities. **In HMRC's last** correspondence with the Charity Tax Group, HMRC conceded that VAT relief could apply to a number of digital advertising services on the basis that the advertising processes involve the targeting of aggregated audiences and not individuals. **In Brief 12 (2020) 'location advertising' is clearly** on the list of services capable of being zero-rated when supplied to a charity.

Some charities have accounted for reverse charge VAT on invoices received covering ALL digital advertising services acquired from companies outside of the UK (e.g. Facebook) and UK based providers have applied UK VAT to these services. Now that HMRC has released the finalised guidance it is possible to recover the overpaid VAT, as the only supplies that should have been subject to a standard rated reverse charge are:

- email advertisements, and those that are targeted directly at individuals who login to personal pages as these are targeted directly 'at the individual'.
- natural hits

Charities who have accounted for VAT under the reverse charge on digital advertising should review the services received to quantify a claim to be made directly to HMRC. Where suppliers are based in the UK, charities should approach the suppliers to seek credit for any VAT that has been incorrectly charged.

In both of the above cases, overpaid or overcharged VAT should be claimed going back the statutory four years. Crowe can assist with identifying potential claims of overpaid VAT for the last four years and in submitting those claims to HMRC and/ or suppliers.

VAT - Changes to COVID-19 VAT measures

The Chancellor recently announced two VAT measures as part of the ongoing COVID-19 support package. The first is the extension of the reduced rate of VAT applicable to the hospitality and tourism sectors, until 31 March 2021. The second measure is an extension to the time by when organisations have to settle the VAT payments they deferred earlier this year.

Extension to the reduced VAT rate for hospitality and tourism sector

In July 2020, the government introduced a temporary 5% VAT rate that is still in effect today. This reduced rate applies to food and non-alcoholic drinks served in restaurants, cafes, pubs and similar venues. It also applies to takeaway orders of hot food and hot, non-alcoholic drinks.

Supplies of hotel and holiday accommodation and entry to attractions also qualify for the reduced 5% rate of VAT. Hotels, bed and breakfasts and campsites are able to benefit from this when people stay with them while theme parks, zoos and cinemas will enjoy a lower rate of VAT on their entry fees. Our original client alert is available here.

The recent announcement extends the period of time over when the temporary 5% reduced VAT rate applies to 30 September 2021, a near nine-month extension. The rate will then increase to 12.5% until 30 April 2022.

While the temporary reduced rate was a welcome development for many organisations, it did give rise to system and practical challenges for organisations in ensuring that they could maximise the benefits of the VAT savings.

Further deferral to the due date for paying deferred VAT

In March 2020 the government announced an immediate deferral of VAT payments falling due between 20 March 2020 and 30 June 2020. All organisations were able to automatically defer the VAT payments due to be made between these dates until 31 March 2021. Our original alert is available here.

Today's announcement introduced a New Payment Scheme, whereby deferred VAT payment amounts can be made in instalments, rather than as a single lump sum falling due on 31 March 2021. The details released so far by HMRC say that the amount owing can be split across 11 months, and no interest will be charged on the deferral. All organisations are eligible for this deferral and will need to **opt-in using HMRC's opt-in system**, which HMRC hope to launch in early 2021.

It should be noted that the measures do not apply to VAT payments falling due from 1 July 2020 onwards. If organisations have difficulties in making **these VAT payments, they should be able to agree a "time to pay"** arrangement with HMRC and Crowe can support you in applying for this.

Business Rates Review

A fundamental review of business rates was announced by the Chancellor in the 2020 Budget, with a call for evidence published in July 2020 to seek **stakeholders' views on key issues**, such as reliefs and exemptions including charitable rate relief. The call for evidence closed in October 2020.

An interim report was published on 23 March summarising responses received, and whilst there is no immediate indication that charitable rates relief is under threat, some respondents commented on the potentially distortive effect and disadvantage for other tenants.

The final report is expected to be published in Autumn 2021.

A copy of the interim report can be found here:

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/971681/Fundamental_Review_Interim_Report.pdf

Appendix 4 - Non Profits events, courses and briefings

We believe it is important to keep our clients up to date on the issues that affect them and, as a part of our ongoing communication, we regularly hold seminars and courses. Unfortunately, due to the current Covid-19 restrictions, we have necessarily had to suspend our face to face courses and seminars.

Although we hope to be able to return to our seminars and courses in the not too distant future, we are currently working to replace some of these as webinars. We have a number of webinars currently in development and will make these available as soon as we can.

As a result the webinar sessions are likely to be put out with relatively short notice and we therefore encourage you to visit our website (<https://www.crowe.com/uk/croweuk/industries/webinars>) or register to our mailing list (nonprofits@crowe.co.uk) to stay updated on these. Any webinars which you have missed remain available on demand on our website.

Past and planned webinars

These sessions are run by experts from our Non-Profits team on topical issues. Full details of timing and how to register are on our website.

| |
|---|
| • Risk management in a post pandemic world |
| • The evolving role of the Audit Committee |
| • Emerging updates virtual conference |
| • Governance for non-profits in a VUCA world |
| • Demonstrating your charity's impact |
| • COVID-19 financial reporting issues for charities |
| • Bite sized Trustee Essential: Reserves, going concern and reporting |
| • Bite sized Trustee Essentials: Trustee responsibilities |
| • Understanding and managing reserves |
| • Improving efficiency and productivity |

| |
|--|
| • Planning for recovery |
| • COVID-19 and cybercrime |
| • COVID-19 and fraud |
| • Making Tax Digital for VAT 2020 |
| • Charity VAT update |
| • VAT bitesize webinars |
| • Managing your cashflow with CBILS and CJRS |
| • Off payroll working |

For further information please visit our website <https://www.crowe.com/uk/croweuk/industries/non-profits> or email nonprofits@crowe.co.uk.



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TOGETHER ACTIVE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2021

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TOGETHER ACTIVE

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TOGETHER ACTIVE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 MARCH 2021

| | |
|----------------------------------|---|
| Trustees | Malcolm Armstrong (Chair) (appointed 13 January 2020) Tim Clegg (appointed 1 September 2020) Mark Deaville (appointed 1 September 2020) Alistair Fisher (appointed 1 September 2020) Sarah Getley (appointed 1 September 2020) Sharon Heath (appointed 1 September 2020) Toyin Higgs (appointed 1 September 2020) Derek Peters (appointed 1 September 2020) Kimiyo Rickett (Senior Independent Director) (appointed 13 January 2020) Rebecca Roberts (appointed 1 September 2020) Jonathan Topham (appointed 1 September 2020) Pauline Walsh (appointed 13 January 2020) |
| Charity registered number | 1187329 |
| Principal office | PO Box 4799 Stoke-on-Trent ST4 9QJ |

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TOGETHER ACTIVE

**TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2021**

Introduction

The Trustees present their annual report together with the financial statements of Together Active for the period ended 31 March 2021. The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Structure, Governance and Management**Legal Status and Date of Registration**

Together Active is a Charitable Incorporated Organisation (CIO), entered on the Register of Charities on 13th January 2020. Its objects and powers are set out in its Constitution

Context

Together Active is an 'Active Partnership', one of 43 set up and funded by Sport England that cover the whole of England. The organization was previously called Sport Across Staffordshire and Stoke-on-Trent (SASSOT) and was established 20 years ago as an unincorporated, constituted organization hosted by Stafford Borough Council. SASSOT's Board made the decision to incorporate as a CIO in order to improve the organisation's effectiveness at achieving its public benefit objectives. On 1st September 2020, Together Active became operational, and is completely separate from Stafford Borough Council. All SASSOT staff moved from Stafford Borough Council to Together Active via a TUPE transfer, and Together Active took on SASSOT's assets and contracts

Objects

The objects of the charity are:

- The promotion of community participation in healthy recreation by providing and assisting in the provision of facilities for and opportunities to participate in sport and other physical activities for the benefit of the inhabitants of Staffordshire and Stoke-on-Trent.
- To advance the education of the public in sport and physical activity.

Governance

Together Active is governed by a voluntary Board of Trustees which is supported by a number of voluntary Board sub-groups. The day-to-day delivery of Together Active's strategy is undertaken by a team of paid staff.

The purpose of the Board of Trustees is to:

| | |
|---|---|
| Provide leadership | To provide inspiration, vision and clear direction to Together Active |
| Provide strategic direction | To be responsible for agreeing the strategic direction of Together Active based on intelligence and insight |
| Be the ultimate decision-making body of the organisation | To exercise all of the powers of the organisation, ensuring that key decisions are made in a timely manner based on sufficient information and consideration |
| Ensure effective governance | To ensure the Board complies with Tier Three of A Code for Sports Governance |
| Scrutinise the effectiveness of the organisation | To retain an overview of the operation of the organisation, scrutinising effectively as required. |
| Uphold and protect the Values | To ensure behaviours comply with, and decisions are made in line with the values of Together Active |
| Act collectively in the best interests of Together Active | To declare interests where appropriate and work together as a Board in the best interests of Together Active. |
| Provide advocacy and attract additional resources | Trustees should be staunch advocates for Together Active and where appropriate and/or feasible should assist in developing a resource base for the partnership. |

TOGETHER ACTIVE

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021

| | |
|-----------------|---|
| Ensure equality | To ensure the Board and Organisation are committed to working proactively to ensure equality. To ensure the Board has appropriately diverse membership. |
|-----------------|---|

Recruiting and Appointing New Trustees

As outlined in the constitution, the Board will comprise a minimum of three and not more than 12 Trustees.

Trustees will hold office for a term of three years. After three years Trustees who wish to continue their service can seek re-election via a Board decision, but can serve no more than three, three-year terms in total.

The Local Authorities serving the area of Staffordshire and Stoke-on-Trent may be invited to appoint a total of up to four Trustees to represent them (for example, Councillor, Public Health Senior Officer, Chief Executive and Strategic Lead for Leisure representatives or equivalents).

All other Trustees will be appointed via an openly-advertised recruitment process. Trustees will be appointed to provide the Board with an appropriate range and balance of skills, knowledge, equality and diversity to fulfil and discharge its responsibilities, based on the Board's skills matrix which is reviewed annually.

The Chair will always be appointed through a publicly advertised, open recruitment process. If no suitable applications are received, after two attempts to recruit, the Board will elect a Chair from existing Trustees.

The Chair is supported by the role of Senior Independent Director; a form of Vice Chair, who will be elected by the Board from existing Independent Trustees and who will carry out the duties as set out in the role description for the post.

The recruitment process is led by the Governance and Appointments Group, acting as the Nomination Committee. On appointment, Trustees are given a role description and sign a code of conduct, Declaration of Good Character and Declaration of Interests as part of their induction.

Decision Making

The Board of Trustees is 'responsible for agreeing the strategic direction of Together Active based on intelligence and insight', as stated in the *Board of Trustees Working Procedures* document which supplements Together Active's constitution. 'The Board will delegate responsibility to the Chief Executive' to manage the day-to-day implementation of the Strategy and Annual Delivery Plan.'

The Board meets a minimum of four times per year. Additional Board meetings may be required when circumstances dictate. The Board maintains a proper record of their meetings and decisions, normally in the form of minutes and associated papers which will be published on the Together Active website.

Decisions can only be taken if a meeting is quorate. The quorum is three Trustees or the number nearest to one half of the total number of trustees, whichever is greater, or such larger number as the Trustees may decide from time to time.

Wherever possible decisions are reached by consensus. If this is not possible then a majority vote (of those eligible to vote) will decide the issue. In the event of a tied vote the Chair of the meeting has the casting vote.

Standing agenda items are:-

- Declaration of Interests
- Minutes / Actions of the previous meeting
- Financial Report
- Annual Delivery Plan progress report
- Risk Management
- Actions and decisions taken by the Chair, other delegated Trustees or any sub group

TOGETHER ACTIVE

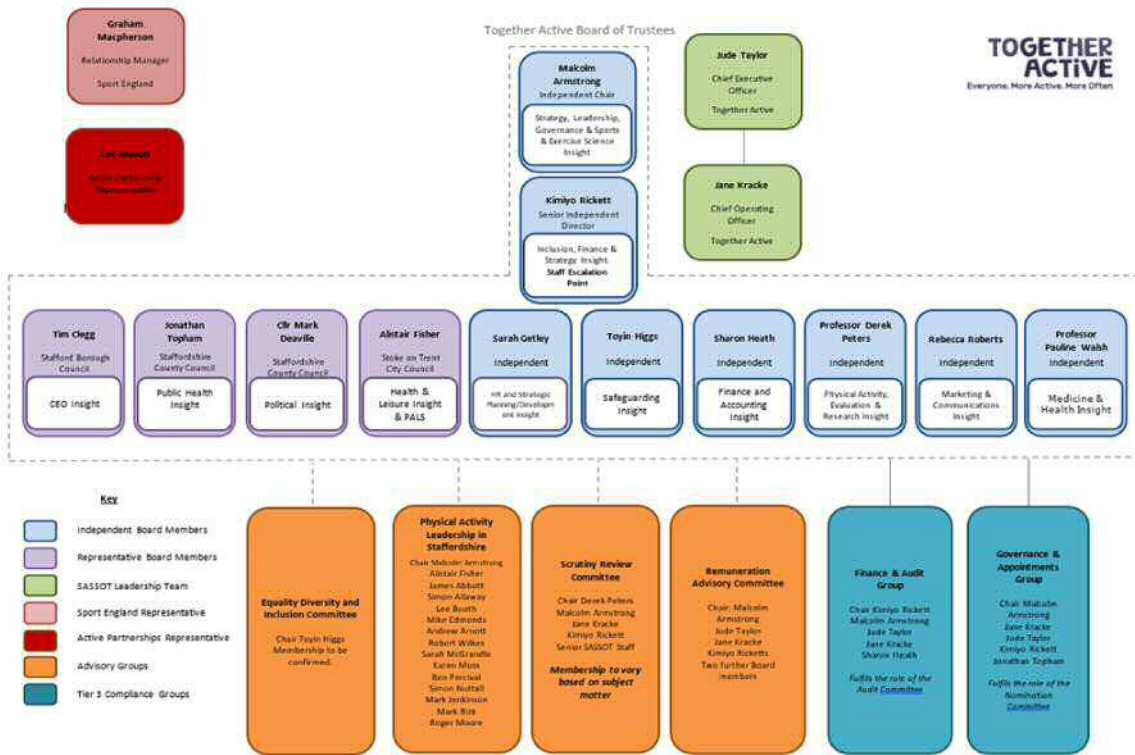
TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021

The Board may establish sub groups as required and delegate authority, responsibility and tasks, as appropriate. Any sub group established shall have clear terms of reference specifying the responsibilities and any powers delegated to the sub group, which shall be agreed by the Board. Any one-off delegations of authority will be agreed by the Board and appropriately documented.

Any sub group established shall maintain a proper record of meetings and decisions. The sub groups include Groups with a remit to act as an Audit Committee and a Nomination Committee. This will be clearly stated in the Terms of Reference of the relevant Group(s).

Organisational Structure

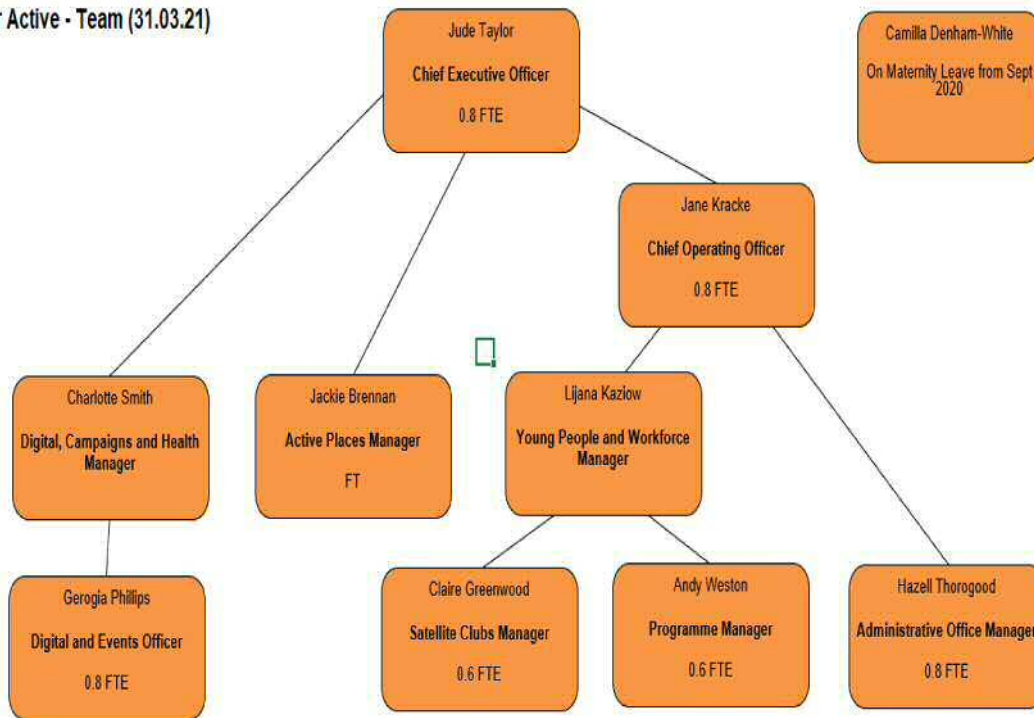
Below is a diagram of the structure of the Board and sub-groups, and of the Team.



TOGETHER ACTIVE

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021

Together Active - Team (31.03.21)



Equality, Diversity and Inclusion

Together Active will recruit and engage people with appropriate diversity, independence, skills, experience and knowledge to take effective decisions that help us achieve our vision.

Together Active is committed to ensuring that our Trustees and our Leadership are fully reflective of the diverse communities that we serve, and able to represent the views and needs of these communities.

A target of a minimum of 30% of each gender has been adopted for Trustee membership and appropriate action will be taken to achieve and maintain this. If 30% of the membership is not a whole number, the number of people will be rounded up.

Additionally, the organisation will demonstrate a strong and public commitment to progressing towards achieving gender parity and greater diversity generally on its Board, including but not limited to diverse ethnic communities and disability, to ensure the Board is best able to represent the diverse communities it serves.

Our Diversity in Governance and Leadership Action Plan was approved by the Board in January 2021 and can be viewed on our website, However, the Trustees believe we have a duty as an organisation to embed the highest standards of equality, diversity and inclusion across our organisation, and to this end we are currently working through The Race Code and undergoing a full review of our ED&I principles, processes and practices

Progress regarding the number of female and independent Board members is outlined below:

| | As of 31.03.17 (SASSOT) | As of 31.03.18 (SASSOT) | As of 31.03.19 (SASSOT) | As of 31.03.20 (SASSOT) | As of 31.03.21 (Together Active) |
|-------------------|----------------------------|----------------------------|----------------------------|----------------------------|-------------------------------------|
| Number of members | 11 | 11 | 12 | 12 | 12 |
| Independent | 3 (27%) | 4 (36%) | 7 (58%) | 8 (67%) | 8 (67%) |
| Female | 3 (27%) | 5 (45%) | 5 (42%) | 6 (50%) | 6 (50%) |

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

| | | | | | |
|---|--|--|--|--|---------|
| Ethnically Diverse | | | | | 2 (17%) |
| Disability / Long-Term Health Condition | | | | | 3 (25%) |

Induction and Training of Trustees

All new Trustees attend an induction session with the Chair and the Chief Executive, and receive a link to the Board Handbook, which is published on a secure section of Together Active's website, accessible only to Trustees.

All Trustees are encouraged to attend relevant training, such as that provided by the Sport and Recreation Alliance or the Sports Governance Academy. In addition, training for the whole Board is occasionally organised. In November 2020 a training session was delivered by Support Staffordshire to Trustees explaining the role and responsibilities of charity Trustees and how this differs from being on the Board of an unincorporated organisation.

Pay and Remuneration

A Remuneration Policy was developed by the Remuneration Advisory Committee in February 2021 and adopted by the Board in April 2021, outlining the principles by which any pay increases will be made. The Remuneration Advisory Committee has delegated authority from the Board to make decisions based on the content of this policy.

For 2021-22 it was agreed that the annual pay award for all staff would be 0.925% based on the average CPIH (Consumer Price Index including owner-occupier housing costs) over a 12-month period from February 20 to January 21.

The Trustees give of their time freely and no remuneration was paid in the year. Trustees are able to claim expenses based on actual expenditure, and during 2020-21 this totalled £114.55.

Governance Standards

As a recipient of Sport England funding, Together Active is required by Sport England to achieve and maintain Tier Three of , which sets out the levels of transparency, accountability and financial integrity that are required from those who receive government and National Lottery funding.

SASSOT achieved Tier Three compliance in September 2018, and Together Active submitted its evidence file to Sport England for assessment in January 2021.

We have cross-referenced A Code for Sports Governance against the Charity Governance Code and the Sport and Recreation Alliance's Principle of Good Governance, and are confident that by complying with Tier Three of A Code for Sports Governance, Together Active will demonstrate that it has met a high standard of governance.

Related Parties

There are no subsidiaries or other related parties controlled by the same Trustees.

Objectives and Activities

SASSOT's strategy covered the period 2018-21, and Together Active's Trustees agreed that Together Active would continue to deliver against this strategy to its end date of 31.03.21 as it is in line with the Objects of the charity (see below for details of Together Active's new strategy).

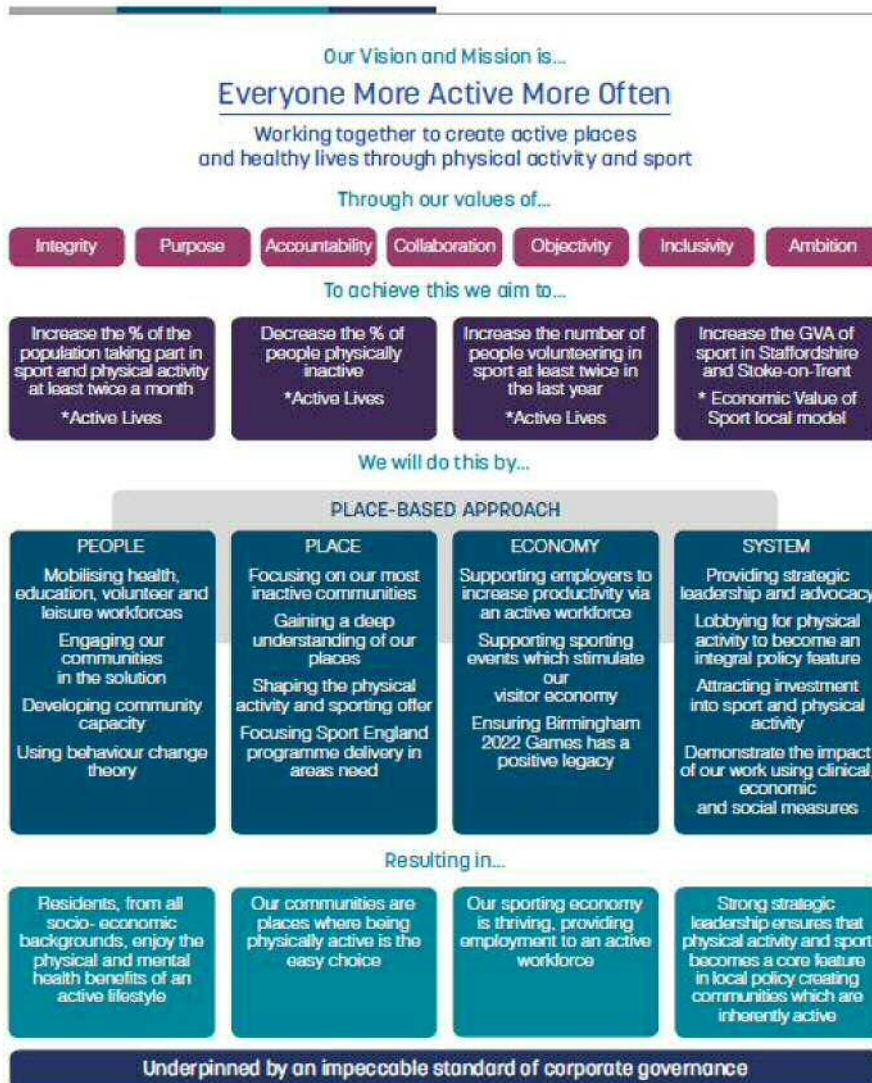
At the heart of this strategy is an unwavering focus on the needs of our most inactive communities. Working at this locality level will allow us to understand the motivations, barriers and behaviours of residents in those places. Working with partners we aim to address these local issues and turn the dial on inactivity, ensuring every resident can enjoy the economic, social and health benefits of an active lifestyle

An overview of the strategy is below:

TOGETHER ACTIVE

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021

Logic Model



A copy of the full Strategy can be found here: <https://togetheractive.org/wp-content/uploads/2018/04/Strategy-Final.pdf>

Our services

Through our experience and expertise, we have developed a range of services to support local organisations to get everyone more active, more often and to ensure we achieve our strategic outcomes

Developing the workforce

- Physical activity advocacy training for health professionals
- Expansion into delivering a course to raise the confidence and know-how of link workers to socially prescribe activity
- Introductory training on the principles of behaviour change

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

- Sports Leaders UK training courses
- UK Coaching courses including: Equity in Coaching, Inclusive Activity Programme, Mental Health Awareness, Safeguarding and Unconscious Bias
- Advice on how to use the ring-fenced Primary PE and School Sport Premium impactfully and sustainably
- CPD and training for schools to assist the improvement of their school sport and PE offer
- Bespoke support from PE and school sport specialists for individual primary schools to produce a whole-school action plan
- Head Teacher briefings to help ensure requirements are met
- Training on the use and application of key insight resources
- Guidance and training on how to monitor and evaluate services and interventions
- Basic safeguarding awareness and policy development training
- Club Matters workshops
- Recruiting, training and deploying volunteers to support School Games and community activities

Developing activity provision

- Advice and guidance on funding opportunities
- Bespoke support to providers to develop funding applications
- Co-ordinating larger multiagency applications
- Brokering relationships to improve the strategic fit of applications
- Managing delivery of nationally-funded programmes
- Delivering the School Games County Festival and coordinating the annual calendar of School Games events
- Raising awareness of funding opportunities through newsletters, funding fairs, workshops, social media and our website

Developing insight and shaping policy

- Using insight to inform service delivery and policy development
- Providing objective consultative advice and guidance to review and evaluate strategic plans and policies.
- Understanding local communities: using data analysis to understand where much needed funding will have the most impact
- Helping Sport England recruit schools for the Children & Young People's Active Lives survey.
- Sharing research and insight resources from local and national sources
- Facilitation & management of networking opportunities to support knowledge transfer and strategic collaboration, with a focus on Covid recovery across the sector.
- Providing strategic leadership for the sport and physical activity agenda through lobbying and influencing key networks / organisations.

Developing marketing and communications

- Supporting national physical activity campaigns and tailoring them for the local community.
- Creating and sharing inspirational and motivating content for accessing physical activity.
- Developing a clear and identifiable personality, known as an expert in the field with well-informed opinions and guidance for the sector.
- Being a leader on the uptake of open data, supporting the sector to take up the new technology, providing guidance, insight and information.
- Celebrating the successes of our partners and sharing them for a greater recognition of the role they play in supporting the health and wellbeing of the community.
- Developing campaigns in partnership with local organisations to bring clear, useful and informative guidance to the community about ways to be physically active.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

The Team produced an Annual Delivery Plan, identifying the actions required to address the priorities and achieve the strategic outcomes outlined in the above logic model. This was signed off by the Board, and the Board receives a report of progress at each quarterly meeting. Alongside this, a 'Dashboard' is also presented to the Board each quarter, which RAG-rates each priority against expected progress, summarises the Quarter's highlights and challenges, and includes an 'Achieving our Vision' case study focusing on a particular work area.

Achievements and Performance

Below is a summary of the achievements and performance of Together Active during 2020-21, taken from Together Active's annual report. Further details, including case studies, can be found in the full report available on www.togetheractive.org

Open Data - Active My Way

In 2019 SASSOT partnered with Played and Imin to deliver a local activity finder powered through the use of open data, called Active My Way.

Open data allows activity providers to share their sessions online, so that participants can find and book them easily. By uploading the details of an activity to one location, activity finders like ours, as well as many others such as This Girl Can or National Fitness Day's, can pull that information through and display it in multiple locations on the internet or within apps.

As Together Active, we have continued increasing the visibility of this piece of work. The activity finder is now live at [and](#) we have been busy supporting local activity providers to open their data so that they can be found on it.

We have held several workshops and one-to-one sessions with local authorities and activity providers over the past six months, and have developed our relationship with Open Active, supporting other active partnerships with advice, guidance and best practice on supporting uptake of open data in their areas.

We have worked hard to develop the platform itself, with increased information about how to be more active, tips for getting started in a variety of sports, a comprehensive video on demand library with specific activities for people with health conditions or disabilities, and information particular to health professionals looking to support their patients to move more.

And as part of our work training social prescribers, we are explaining how the activity finder can be used as a tool to refer patients into activities easily, by having the latest, up-to-date information at their fingertips.

COVID-19 has meant that this has all been a lot more difficult than we expected. The strain clubs and groups have been under just to keep going has meant focus on shifting their booking systems has been lost. However, with our persistence and partnership work, we are building real momentum which we believe will create a burst of activity as restrictions ease.

Social Prescribing

We recognise the importance of community connections in creating and maintaining healthy lifestyles. Social Prescribing is all about putting the person at the heart of their choices when it comes to their health and well-being. The referrals link workers receive generally, but not exclusively, come from health care professionals such as GPs or nurses.

Through training, we will instil link workers with the skills and confidence to talk about Physical Activity and its benefits, all of which is heavily underpinned by the principles and applications of behaviour change theory. In turn, these link workers play an integral role in getting people moving. We will also support local communities' groups to become "referral ready" providing training and support to provide a quality experience for people with a range of backgrounds.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

Our activity finder, Active My Way is an open data powered platform which enables the residents of Staffordshire and Stoke-on-Trent to discover and book what activities are available to them locally with ease and convenience. Working closely with local providers, we are educating clubs and groups on the benefits of moving onto open data platforms and embracing digital. This will be a particular help in reaching new participants and increasing physical activity levels. We are also developing our links with the health system to aid referrals into physical activity through social prescribing, particularly for residents with long-term conditions or mental health issues. Active My Way and open data will mean everyone can see the latest, up-to-date information about their local clubs and groups, and create dynamic routes into activity.

Cannock Chase wayfinding demonstration project

As part of providing a legacy from the Birmingham Commonwealth Games 2022, which features mountain biking events at Birches Valley in Cannock Chase, we had the opportunity to bid for some wayfinding demonstration funding from Sport England. In a short timeframe we collaborated with a range of partners including Staffordshire County Council, Inspiring Healthy Lifestyles, Cannock Chase District Council and Cannock Chase AONB Partnership and succeeded in securing £200,000.

The bid was successful because of the collective, knowledge, expertise, and experience of partners round the 'virtual' table, all united in the view that Cannock Chase is a beautiful landscape and an asset which local people should be able to gain health benefits from whilst protecting it for future generations.

Greenspace really is our natural health service, and the aim of this project is to connect local communities actively and emotionally from Hednesford North to Cannock Chase via the existing Heritage Trail using innovative and wayfinding tools, physical infrastructure improvements to trails and clearer signage. The route will incorporate artistically co-designed rest stops inspired by the natural landscape of Cannock Chase to support people with mobility issues, long term conditions and young families to walk from their doorstep to Marquis Drive Visitor Centre, or as far as they would like.

These rest stops will also incorporate distance way markers with embedded digital QR codes to measure increases in distance walked and provide personal fitness targets. The QR codes will be interactive and themed with content co-produced by the local community and evolving and changing over time, much as the seasons do. This content will include links to the new Cannock Chase Can app which will incorporate several wellbeing challenges and goal setting tools for this project.

This project offers a unique opportunity to leave a meaningful legacy from the Games to local people by local people.

Obesity Strategy - Whole systems approach

As part of our ongoing commitment to health and our strategic relationship with the Staffordshire Health and Wellbeing Board we are working with Public Health colleagues to develop a Whole Systems Approach to tackle the complex issue of obesity in Staffordshire.

Understanding the local picture:

This involves a 6 phase 'how to' process from understanding the local drivers of overweight and obesity, engaging a wide range of stakeholders, including communities, to conducting system mapping and action planning workshops, to reviewing and adapting the approach. There are so many causes of excess weight, but an example of how part of a system influences our choices would be to consider how the physical environment can make cycling and walking an easy and attractive option or a more challenging activity.

There are 3 pathfinder areas for this work, Cannock, East Staffordshire, and Staffordshire Moorlands. Work so far has been around developing the local picture, gathering insight, and mapping local assets and services.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

What's next?

The local engagement process will begin in late spring and summer with a series of workshops to consider how the local system is operating and where there are the greatest opportunities for change. Stakeholders will agree actions and decide as a network how to work together to bring about sustainable, long-term systems change.

School Games

- 74 young people engaged as volunteers prior to Covid.
- 434 schools involved in the Virtual School Games 2020
- 581 school teams competing in the Virtual School Games 2020

The 2020 School Games local competition programmes were already up and running and plans for the annual Finals Day in June were well under way when the country went into lockdown. This meant that, along with the rest of the world, a change of approach was needed and on the 1st June 2020 the first ever Staffordshire and Stoke-on-Trent Virtual School Games was launched by Together Active and the sub-region's School Games Organisers (SGOs, who manage the local competition programmes).

All the sports were designed so that young people could take part either at home, in the garden, at school or in open spaces near to where they live. It was important that pupils knew that they were representing their school and district and had the opportunity to become County champions. In total 6 final events were held with the winners being announced at a virtual presentation day in July which included both an opening and closing ceremony.

Virtual events have continued as part of the planning for 2021 with new ideas and new formats being developed. Events such as Cross Country, Dance, the Three Peaks Challenge, Football, Netball, Boccia, Athletics and Fitness events are all on the menu, and so far 14,421 children have been involved at local level. Each SGO will shortly collate scores from all their competitions, with the winners being put forward to Together Active for the County Champions to be crowned. Medals and trophies will be presented at two virtual ceremonies during the summer term.

Credit must go to all the SGOs, teachers, parents and, of course, young people who have embraced the virtual games and made it a success. We are now once again planning for face-to-face activity in the not-too-distant future, but the School Games will continue to evolve; we are looking to explore new ways in which we can provide more opportunities for young people who do not regularly engage in school sport, or whose activity levels have been negatively impacted due to COVID-19 and believe the School Games is a powerful tool to help us achieve this.

Primary PE and Sport Premium

All Primary Schools have the objective of achieving self-sustaining improvement in the quality of PE and sport. Active Partnerships are contracted by Sport England to proactively coordinate support with national and local partners to help primary schools maximise the impact of Primary PE and Sport Premium.

The long-term vision is that all pupils leave primary school physically literate and with the knowledge, skills, and motivation necessary to equip them for a healthy lifestyle and lifelong participation in physical activity and sport.

Together Active works with Accelerate Learning, Stoke City Football Club and Trentham High School in which to offer targeted school support across Staffordshire and Stoke-on-Trent.

During the 2020-21 academic year:

- 24 Primary Schools have access one-to-one in-depth support.
- This includes working with the school to develop a long-term vision for PE, sport, health and whole school improvement.
- 145 accessed Head Teacher/ Governor/ Bursar briefings/or updates Covering PE and sports funding best practice and requirements
- 180+ accessed PE network meetings or virtual PE chat nights
- 350+ downloaded free resources of supporting materials.
- 250+ engaged in either face to face or virtual CPD opportunities.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

The above figures demonstrate huge increases this year, due to the flexibility of online and catch-up sessions rather than having to come out on face-to-face events and training.

Improvements as a result of the funding and support are expected to include:

- The engagement of all pupils in regular physical activity
- All children and young people aged 5 to 18 are recommended to engage in at least 60 minutes of physical activity a day, of which 30 minutes should be in school as per the CMO guidelines.
- The profile of PE and sport being raised across the school as a tool for whole school improvement.
- Increased confidence, knowledge and skills of all staff in teaching PE and sport
- Broader experience of a range of sports and activities offered to all pupils.
- Increased participation in competitive sport

Children and Young People Active Lives Survey

Together Active worked alongside primary, middle and secondary schools in Staffordshire and Stoke-on-Trent to facilitate Sport England's Active Lives Children and Young People Survey, throughout a year of rolling school closures due to Covid-19, gaining responses from just under 1000 children.

The yearly report derived from the survey, summarises activity levels and attitudinal data of children and young people from 5-16 years of age. It gives an idea of overall activity levels both in and out of the school setting, types of activity undertaken, and the impact physical activity has on mental wellbeing, amongst other topics.

During this unprecedented year, Sport England adapted the survey so it could be filled in from home, and Together Active worked with schools across the region to aid the most completions as possible, whilst schools were undergoing massive disruption and change. As expected, the resultant sample was smaller than usual, however the data gathered is invaluable to show how lockdowns and school closures have impacted on children and young people's physical activity and wellbeing.

Satellite Clubs

Despite such a difficult year with lockdowns and Tiers, we have still managed to support the delivery of our Satellite Club programme. Some of our amazing deliverers have integrated an online programme to support their participants, others have used lockdown times to access training and support for coaching and volunteers, and many have tried to stay in touch as much as they can.

We have supported 32 new Satellite Clubs this year and used funding to sustain 15 further clubs.

The clubs cover a multitude of activities and sports including:

Each of our Satellite Clubs focuses on engaging young people from one of more of the following priority audiences:

- Those with a disability – 16% of participants
- Female participants – 53% of participants
- Participants from ethnically diverse backgrounds – 18% of participants
- A focus on the most deprived wards in our County
- Young people who were not active
- Young people involved in Anti-Social Behaviour and/or in trouble with the police

Safer Together Through Sport

Together Active has been part of the County Sport and Youth Justice Steering Group and has played a key role in bringing together Youth Offending Team Officers and Community Sport providers.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

It's been a quiet year due to COVID-19 but we have committed funding to a sport and Youth Justice officer that will sit within the Youth Offending Team and help establish links between community sport and the young people they are supporting. We also organised another two StreetGames training days.

Despite lockdowns many of our community sports clubs and organisations have taken the opportunity to do some online training with the following courses particularly well received:

- Mental Health Awareness – over 250 participants accepted places on the Mental Health Awareness for Sport & physical Activity which was phenomenal.
- ACEs – Adverse Childhood Experiences – we circulated this free short online introductory course funded by the Home Office Early Intervention Fund with some really good feedback.

Workforce

Together Active plays a role in ensuring that organisations, volunteers, and professional workforce have the right skills and behaviours to best perform their roles with the customer journey and experience at the heart of their services.

Health Sector

Together Active continue to support in supplying the local landscape and resources during Clinical Champion sessions which is all about embedding physical activity into routine clinical care. A commitment has been made to move into Social Prescribing training to equip link workers with the tools in which to feel confident and competent in prescribing activity.

Clubs

Thrust into a world of survival, Club Matters workshops have been greatly valued by those organisations on the brink of collapse. Especially those workforce members that seek to support clubs at risk of permanent closure, for example, Helping Clubs in Crisis. Further, the support to access training in Mental Health has been well received. This training arms volunteers at the heart of the community with the understanding of how to really support those that need it most.

Young Volunteers

Despite the challenges that the pandemic has brought and continues to bring Together Active have remained committed to delivering the DfE volunteer, leader and coach programme. This has included a diverse range of development pathways and learning, such as training in: Equity in Coaching, Inclusive Activity Programme, Mental Health Awareness, Safeguarding and Unconscious Bias coupled with membership to the Chartered Institute for the Management of Sport and Physical Activity (CIMSPA). Providing young people with transferable knowledge to aid them in future employment.

In the last year:

- Over 500 people have accessed our training opportunities.
- We have engaged with over 50 organisations.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

Tackling Inequalities Funding

Dozens of sport and physical activity groups across Staffordshire and Stoke-on-Trent have received financial support to help them survive and thrive through the COVID-19 lockdown. Together Active has collaborated with Local Authorities, VAST, Support Staffordshire and SCYVS to reach out to grass roots community organisations that can deliver to communities with long term health conditions, disability groups, ethnically diverse communities and those on lower incomes to distribute the 'Tackling Inequalities fund' across the county on behalf of Sport England and the National Lottery.

So far, nearly £170,000 has been shared between 46 different organisations across the county, and a further £80,000 is to be made available over the coming weeks. In most instances, the money is helping organisations to get services back up and running, either by allowing them to invest in extra cleaning and sanitation equipment, adapting equipment, or covering the cost of facilities in a Covid-safe way. But it has also helped some vital organisations to just stay afloat and pay the bills as organisations across the country had to shut their doors to their audiences and their income streams.

Board members have supported us with a regular panel meeting that checks that the projects meet the criteria and then we send to Sport England for their approval. So far, we have supported 6 mental health projects, 8 aging projects supporting long term health conditions, 7 community centres, and 3 youth centres.

Public Benefit Disclosures

Having reviewed the Objective and Activities, and the Achievements and Performance of the organisation, and having given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011, the Trustees are satisfied that Together Active's has delivered significant public benefit during 2020-21.

Grant Making

Through two of its current Sport England funding awards (Satellite Clubs and Tackling Inequalities Funding), Together Active awards grants to local community groups and other organisations.

Together Active has established criteria for each award, which incorporates the criteria required by Sport England. This includes:

- The required outcomes of any funding award
- The target audience(s)
- The monitoring and evaluation requirements
- The timescales for delivery
- The Governance requirement for the organisation applying for funding
- What items of expenditure can / cannot be funded
- The assessment process for deciding whether funding will be awarded

Volunteers

Together Active runs a young volunteer programme in conjunction with local colleges and schools. In non-Covid times, these young volunteers would be used to help deliver the School Games County Finals, a multi-sport event and satellite single-sport events involving over 2000 school children. During 2020-21 we have recruited 54 young leaders and provided them with a range of training. We are now supporting them to find opportunities to gain volunteering experience through virtual School Games events or in their local community.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

Social Investment

Together Active has not made use of, nor does it have any plans to make use of, social investment

Financial Review

Together Active received £825,310.31 from Stafford Borough Council as a transfer of all of SASSOT's cash assets as at 31.08.21. At 31.03.21 the total funds held were £748,238

Funding Sources

Together Active has received £323,625 of funding from Sport England during the period 01.09.20-31.03.21, along with £32,335 of funding from local partners (Local Authorities and Universities), and £128 of income generation. This is broadly in line with the income expected for the year.

Together Active recognises the risk of over-dependency on Sport England funding, and aims to reduce the percentage (currently 91%) of funding which comes from Sport England year on year by increasing our income generation and securing additional funding from other sources.

Reserves

Together Active's Reserves Policy outlines three types of reserves which Together Active holds:

Restricted Funds

This is grant funding which has been received and is held for future delivery within the grant period or which is grant underspend where we have permission from the grant provider to carry it forward. It can only be spent on expenditure allowed within the terms of the grant agreement. At 31.03.21 this totals £272,273, and is detailed within the accounts.

Unrestricted Funds

This is the amount of funding which is not restricted and totals £475,965. The Trustees have further classified this as Unrestricted Funds (Reserves) (£176,197) and as Unrestricted Funds (Free) (£299,768).

Unrestricted Funds (Reserves)

This is the amount of funding which the Together Active Trustees have agreed needs to be held to Manage the dissolution of the CIO should this be necessary, meeting all associated liabilities, as outlined in the organisation's Reserves Policy. As of 31.03.21 this figure was £176,197 and includes:

- Redundancy liabilities for all eligible staff
- Three months of employment costs for non-programme staff (the Trustees consider that the risk of any notice period for programme staff not being able to be paid from programme funding is minimal and does not need to be included in the Unrestricted Designated Funds)
- Office lease (three months' notice required)
- Mobile phone contracts

Sport England funding terms and conditions do not allow for redundancy payments to be made from their funding awards (restricted funds), hence the allocation of unrestricted funds towards this.

Unrestricted Funds (Free)

This is any funding beyond the Unrestricted Funds (Reserves) or Restricted Funds. This can be invested back into the organisation and its delivery to support the organisation's growth. As of 31.03.21 this figure was £299,768.

Going Concern

Together Active has a five-year financial forecast which is kept up-to-date. Based on these figures the Trustees have no reason to believe that Together Active will not be able to continue as a going concern during this period and beyond.

TOGETHER ACTIVE

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021

Risk Management

Together Active has an up-to-date Risk Management Policy and Risk Register, the most recent versions of which were approved at the April 2021 Board meeting. The Risk Register outlines the major risks faced by Together Active, and identifies existing and additional controls to mitigate them. This is reviewed on a quarterly basis by the Finance and Audit Group and reported to the Board, with the Board undertaking a full review of risk on an annual basis.

Together Active's risks are outlined under five key headings:

- Governance – risks associated with the way the organisation is run and its strategic direction
- Operational - risks associated with the delivery of the organisation's objectives
- Financial - risks associated with the financial structure of the partnership, the transactions the organisation makes, and the financial systems in place
- Environmental or External – risks associated with policy changes, financial climate etc.
- Compliance - risks associated with the need to comply with laws and regulations and any conditions of funding

The most significant risks identified by the Trustees are:

| Risk Area | Risk Identified | Existing Control Procedures | Proposed Actions to Mitigate Risks |
|-------------|---|---|--|
| Operational | Non-delivery of agreed outcomes | Clear actions / performance measures in place in Annual Delivery Plan, linking directly to Strategy. Quarterly reporting process to Board Agreements in place with funding partners, with quarterly meetings | Develop clear actions / performance measure for 2021-22 Annual Delivery Plan Ensure any risk of non-delivery is identified through quarterly reporting process. Utilise expertise of Board and Team for solutions Work with the team to ensure everyone is confident regarding the current priorities of the organisation and their role within it. |
| Operational | Poor evidence of impact | Annual Reports produced, focusing on impact Evaluation Framework developed | Review Annual Report format for 2021-22 Ensure qualitative and quantitative evidence collected for each work area Put in place a communications plan for promotion of our impact, including review of whether impact reports for funding partners are required Work required to understand how evaluation framework can evidence the impact of our work across our strategy |
| Financial | Expenditure greater than Income each year | Five Year Financial Forecast reflects predicted income and expenditure, including reserves required for Liabilities - in credit to 31.03.26 | Look at potential for income generation or additional partner funding to reduce % of total funding coming from Sport England Confirm funding partners and amounts for 2021-22 Adjust 5-year forecast on the above basis Review of finances and options appraisal in line with confirmation of next funding cycle from Sport England |

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

Having assessed the major risks, the Trustees are satisfied that the existing and proposed measures within the Risk Register are sufficient to adequately mitigate the identified risks.

Impact of Covid-19

Day to Day Operations

SASSOT staff were directed to work from home as of 16.03.20, and this continued as staff transferred over to or were employed by, Together Active from 01.09.20. During September, national guidance allowed for the team to meet safely once a week in a large meeting room in Stafford, but after a few weeks this guidance reverted to the requirement to work from home if possible and the team returned to being fully home-based. All Board and sub-group meetings have been carried out virtually, and the pandemic has accelerated our move towards being a paperless office. Significant cost savings have been achieved by not requiring an office base for the period 01.09.20 to 31.03.21.

Throughout the period the Trustees and senior leadership have been mindful of the impact on staff of the above, particularly those new to the organisation, and have taken the following measures to support the team:

- Ensured staff are provided with the IT and furniture to be able to work from home comfortably and effectively
- Allowed additional flexibility around working hours, particularly during periods of lockdown / homeschooling
- Wellbeing check-ins, wellbeing workshop and regular virtual tea breaks

Income 2020-21

Active Partnerships were fortunate in that when the pandemic started Sport England quickly confirmed that all funding agreements in place would be honoured and that Active Partnerships were to be granted additional flexibility around deadlines for expenditure and on repurposing funding to support Covid-19 response work. Due to the capacity required from local partners to respond to the pandemic, it took longer than expected to confirm our local partner funding for 2020-21 but in the end we secured slightly more than we had budgeted for.

Risk

Together Active has identified that the organisational risk posed by Covid-19 is more likely to be seen during 2021-22 and beyond. These risks include:

- Loss of local partner funding
 - Physical activity no longer a priority for key partners
 - Negative impact of lockdowns / continued home working on staff wellbeing
- Existing / additional actions to mitigate these risks are outlined in the Risk Register

Delivery Offer

As the pandemic took hold of the country, it quickly became clear that SASSOT needed to refocus its offer to partners and the wider community. The SASSOT team put together a COVID-19 response, and Together Active has continued to deliver against this during the latter part of the year. This response covered the following areas:

- Supporting people to stay active
- Activating volunteers
- Connecting the sector
- Developing our professionals
- Strengthening our clubs

We remain fully committed to supporting the recovery of community and public leisure provision during and following the pandemic, and this forms one of the priority work strands of our new strategy (see below).

Plans for the Future

Together Active launched its new strategy, *Step Up 2021-25* in April 2021. This outlines how we will support local communities to use physical activity and sport as a tool improve their physical and mental wellbeing. A summary is below, and the full document can be viewed via www.togetheractive.org

TOGETHER ACTIVE

TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021

Our vision

Active lives, healthy futures

Our mission

Working together to create active places & healthy lives through physical activity and sport.

Through our values of being

Focused, Inclusive, Engaged, Relentless, Collaborative, Effective

Stepping Up

We will build organisational capacity through impeccable corporate governance, which has equality, diversity and inclusion at its core.

| Strategic Objectives | | | |
|---|--|---|---|
| To achieve our goals, we will... | | | |
| Step up to support. | Step up for health. | Step up our leadership. | Step up for equality. |
| Supporting individuals to add healthy years to their lives through positive physical activity behaviours. | Using physical activity and sport as a tool to prevent and manage long term health conditions. | Driving systems leadership that results in physical activity and sport becoming a core feature in policy. | <i>. In partnership tackle systemic inequalities in physical activity and sport participation</i> |

Everything we do will be to reduce in the number of inactive adults and children across Staffordshire and Stoke-on-Trent.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

| We will achieve this through our priority work strands | | | |
|---|--|---|---|
| Systems | Environments | Community & People | Advice, Influence & Information |
| Bring together condition-specific systems to tackle obesity, mental health and long covid holistically, using physical activity as both a curative and preventative tool. | Influence policy and decision makers to prioritise active travel, accessibility and physical activity in place and space making. | Fund well placed partners and community organisations to deliver physical activity interventions to people with long-term health conditions. | Use digital tools and campaigns that empower and support people with health conditions to be more active. |
| Embed physical activity into treatment pathways and preventative strategies for lifestyle conditions. | Campaign for design guidance to be integrated into all planning policies and new development. | Support and facilitate the learning and development of our volunteer and professional workforce to create a more accessible and sustainable sector. | Use open data and Active My Way to support individuals into physical activity. |
| Continue to make the case to retain and grow investment into PA. | Improve access to community assets particularly for those with health conditions and disabilities. | Support the recovery of community and public leisure provision during and following the pandemic. | Act as an expert advisor, connecting to funding, disseminating guidelines and sharing best practice. |
| | | Commission targeted support for young people in care and youth justice systems. | |
| Resulting in | | | |
| Strong strategic leadership which ensures that physical activity becomes a core feature in local policy and practice. | Our physical environments being places where being active is the easy choice. | A workforce ranging from health professionals to community leaders being mobilised to create multiple gateways into physical activity. | Together Active being a trusted source of information, advice and guidance for residents, volunteers and professionals. |

Our work during 2021-22 and beyond will include the following (please note these are examples, not the full range of our offer):

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

Systems Leadership

We have an obesity problem across Staffordshire which is impacting on the physical and mental wellbeing of children, young people, and adults. There are also significant social and economic costs to excess weight in the population. The causes are complex and include personal behaviour, the environment, genetics, social relationships and culture. We are working with Staffordshire County Council and the Health and Wellbeing Board on a Whole Systems Approach to obesity.

This approach enables local stakeholders, including communities, to come together to share an understanding about the reality of the challenge and to consider how the local system is operating and where there the greatest opportunities to mobilise change are.

Active Environments

Together Active, along with a range of partners, has secured funding from Sport England to deliver a wayfinding demonstration project in Cannock Chase, specifically targeting residents of the Hednesford North ward. Aiming to connect local communities actively and emotionally to the natural environment on their doorstep, this project will use innovative and community co-designed wayfinding tools to engage and motivate. Physical infrastructure improvements, engaging digital content using QR codes and the Cannock Chase Can app will support the project and ensure its longevity.

We will test if this approach can increase physical activity through increased walking distance and improved mental wellbeing through connection to place and nature.

Communities and People

We recognise the importance of community connections in creating and maintaining healthy lifestyles. Social Prescribing is all about putting the person at the heart of their choices when it comes to their health and wellbeing. The referrals that Link Workers generally receive tend to come from health care professionals such as GPs or nurses.

Through training, we will instil Link Workers with the skills and confidence to talk about Physical Activity and its benefits, all of which is heavily underpinned by the principles and applications of behaviour change theory. In turn, these Link Workers will play an integral role in getting people moving. We will also support local community groups to become "referral ready", providing training and support to ensure they can provide a quality experience for people from a range of backgrounds.

Advice, Influence and Information

Supporting our networks to signpost into physical activity and sport effectively is crucial. With that in mind we have developed Active My Way, an open data-powered platform connecting people to activities easily. Active My Way enables the residents of Staffordshire and Stoke-on-Trent not only to discover and book suitable activities, but also to receive supporting resources, tips and guidance about getting started in physical activity and maintaining healthy habits.

This will be a powerful tool for healthcare professionals and social prescribers to aid referrals into physical activity, particularly for residents with long-term conditions or mental health issues. It will also help clubs, groups and organisations reach new participants in a far more effective and efficient manner, creating access to digital platforms and innovative new technologies to create truly accessible routes into activity.

TOGETHER ACTIVE

**TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2021**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TOGETHER ACTIVE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOGETHER ACTIVE

Opinion

We have audited the financial statements of Together Active (the 'charity') for the period ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the period 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 Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

TOGETHER ACTIVE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOGETHER ACTIVE (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the 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 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

TOGETHER ACTIVE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TOGETHER ACTIVE (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

[Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.]

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.

Use of our report

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

Crowe U.K. LLP
Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

Date:

Crowe U.K. LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

TOGETHER ACTIVE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MARCH 2021

| | Note | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|------------------------------------|------|----------------------------------|------------------------------------|-----------------------------|
| Income from: | | | | |
| Grants | 3 | 323,623 | 32,463 | 356,086 |
| Other income | 4 | 370,362 | 453,281 | 823,643 |
| Total income | | 693,985 | 485,744 | 1,179,729 |
| Expenditure on: | | | | |
| Charitable activities | 6 | 421,712 | 9,779 | 431,491 |
| Total expenditure | | 421,712 | 9,779 | 431,491 |
| Net movement in funds | | 272,273 | 475,965 | 748,238 |
| Reconciliation of funds: | | | | |
| Net movement in funds | | 272,273 | 475,965 | 748,238 |
| Total funds carried forward | | 272,273 | 475,965 | 748,238 |

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 28 to 37 form part of these financial statements.

TOGETHER ACTIVE

BALANCE SHEET
AS AT 31 MARCH 2021

| | Note | 2021 £ |
|--|------|-----------------|
| Current assets | | |
| Debtors | 11 | 6,654 |
| Cash at bank and in hand | | 789,342 |
| | | <u>795,996</u> |
| Creditors: amounts falling due within one year | 12 | <u>(47,758)</u> |
| Net current assets | | 748,238 |
| Total assets less current liabilities | | 748,238 |
| Net assets excluding pension asset | | 748,238 |
| Total net assets | | 748,238 |
| Charity funds | | |
| Restricted funds | 14 | 272,273 |
| Unrestricted funds | 14 | 475,965 |
| Total funds | | 748,238 |

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

Malcolm Armstrong (Chair)
(Chair of Trustees)

Kimiyo Rickett (Senior Independent Director)

The notes on pages 28 to 37 form part of these financial statements.

TOGETHER ACTIVE

**STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 MARCH 2021**

| | Note | 2021 £ |
|---|------|----------------|
| Cash flows from operating activities | | |
| Net cash used in operating activities | 16 | 789,342 |
| | | <hr/> |
| Change in cash and cash equivalents in the period | | 789,342 |
| | | <hr/> |
| Cash and cash equivalents at the end of the period | 17 | 789,342 |
| | | <hr/> <hr/> |

The notes on pages 28 to 37 form part of these financial statements

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TOGETHER ACTIVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

1. General information

The organisation is a charitable incorporated organisation (CIO), incorporated and registered as a charity on 13 January 2020. The principal office is PO Box 4799, Stoke-on-Trent, ST4 9QJ. The charity's registered number is 1187329.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Together Active meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

TOGETHER ACTIVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021****2. Accounting policies (continued)****2.3 Expenditure (continued)**

Grants payable are charged in the period when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the period end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible Fixed Assets

Together Active has a policy of classing as Fixed Assets any items which have an expected life of more than 12 months and a value on acquisition of over £750 excluding VAT. Fixed Assets will be depreciated as outlined in the Finance Policy and Procedures. During 2020-21 Together Active did not purchase any Fixed Assets, nor were any items transferred to Together Active by Stafford Borough Council that would meet this definition.

2.5 Debtors

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

2.6 Cash at bank and in hand

Cash at bank and 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.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 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.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

TOGETHER ACTIVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

2. Accounting policies (continued)**2.10 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|--------|--|--|---------------------------------------|
| Grants | 323,623 | 32,463 | 356,086 |

4. Other incoming resources

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|---|--|--|---------------------------------------|
| Funds transferred from Sport Across Staffordshire and Stoke-on-Trent (SASSOT) | 370,362 | 453,281 | 823,643 |

5. Analysis of grants

| | Grants to Institutions 2021 £ | Total funds 2021 £ |
|--------|--|---------------------------------------|
| Grants | 134,592 | 134,592 |

TOGETHER ACTIVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

5. Analysis of grants (continued)

During 2020-21, Together Active operated two grants programmes on behalf of Sport England:

- Satellite Clubs – a programme to set up local sport and physical activity clubs that are designed around the needs of inactive young people age 14 – 19years. Maximum grants are normally £2,500 per satellite club. The majority of organisations we fund through this programme are voluntary sports clubs, Local Authorities and Leisure Trusts.
- Tackling Inequalities Fund – an emergency Covid grant programme to support organisations that deliver physical activity or sport and who target priority groups, ensuring they are able to reopen when restrictions allow. Maximum grants are normally £5000 per organisation. The organisations we have funded through this programme are registered charities, Community Interest Companies or local voluntary organisations.

6. Analysis of expenditure on charitable activities**Summary by fund type**

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|--------------------------|--|--|---------------------------------------|
| Costs of Running Charity | 421,712 | 9,779 | 431,491 |

7. Analysis of expenditure by activities

| | Activities undertaken directly 2021 £ | Grant funding of activities 2021 £ | Support costs 2021 £ | Total funds 2021 £ |
|--------------------------|--|---|---|---------------------------------------|
| Costs of Running Charity | 138,245 | 134,592 | 158,654 | 431,491 |

TOGETHER ACTIVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

7. Analysis of expenditure by activities (continued)**Analysis of direct costs**

| | Activities 2021 £ | Total funds 2021 £ |
|----------------|----------------------------------|---------------------------------------|
| Staff costs | 104,092 | 104,092 |
| Programmes | 31,456 | 31,456 |
| Travel | 1,508 | 1,508 |
| Telephone | 525 | 525 |
| Training | 332 | 332 |
| Computer costs | 332 | 332 |
| | <u>138,245</u> | <u>138,245</u> |

Analysis of support costs

| | Activities 2021 £ | Total funds 2021 £ |
|-----------------------|----------------------------------|---------------------------------------|
| Staff Costs - Support | 106,872 | 106,872 |
| Sundry | 2,885 | 2,885 |
| Professional fees | 17,317 | 17,317 |
| Programmes | 1,188 | 1,188 |
| Telephone | 1,155 | 1,155 |
| Travel | 1,038 | 1,038 |
| Marketing | 8,875 | 8,875 |
| Training | 3,496 | 3,496 |
| Computer costs | 5,236 | 5,236 |
| Rent | 1,408 | 1,408 |
| Audit | 5,400 | 5,400 |
| Subscriptions | 175 | 175 |
| Insurance | 3,327 | 3,327 |
| Postage | 282 | 282 |
| | <u>158,654</u> | <u>158,654</u> |

TOGETHER ACTIVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

8. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £5,400 (2020 - £ -).

9. Staff costs

| | 2021 £ |
|--|----------------|
| Wages and salaries | 174,284 |
| Social security costs | 13,739 |
| Contribution to defined contribution pension schemes | 22,941 |
| | <u>210,964</u> |

The average number of persons employed by the Charity during the period was as follows:

| | 2021 No. |
|-----------------------------|-------------|
| Average number of employees | <u>10</u> |

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity consists of the Chief Executive, Chief Operating Officer, Digital, Campaigns and Health Manager, Young people and Workforce Manager and the Active Places Manager. The total amount paid to the key management personnel was £139,746..

10. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 31 March 2021, expenses totalling £115 were reimbursed or paid directly to Trustees.

11. Debtors

| | 2021 £ |
|--------------------------------|--------------|
| Due within one year | |
| Trade debtors | 4,000 |
| Prepayments and accrued income | 2,654 |
| | <u>6,654</u> |

TOGETHER ACTIVE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021

12. Creditors: Amounts falling due within one year

| | 2021 £ |
|------------------------------|---------------|
| Trade creditors | 11,799 |
| Other creditors | 14,228 |
| Accruals and deferred income | 21,731 |
| | <u>47,758</u> |

| | 2021 £ |
|---------------------------------|--------------|
| Grants deferred during the year | <u>8,417</u> |

13. Financial instruments

| | 2021 £ |
|--|----------------|
| Financial assets | |
| Financial assets measured at fair value through income and expenditure | <u>793,342</u> |

| | 2021 £ |
|--|---------------|
| Financial liabilities | |
| Derivative financial instruments measured at fair value through income and expenditure held as part of a trading portfolio | <u>39,341</u> |

Financial assets measured at amortised cost comprise cash at bank and other debtors.
Financial liabilities measured at amortised cost comprise accruals and other creditors.

TOGETHER ACTIVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

14. Statement of funds**Statement of funds - current period**

| | Income £ | Expenditure £ | Balance at 31 March 2021 £ |
|--|-------------------------|-------------------------|-------------------------------------|
| Unrestricted funds | | | |
| General Funds - all funds | 485,744 | (9,779) | 475,965 |
| Restricted funds | | | |
| TACR - Together Active Core | 203,311 | (184,993) | 18,318 |
| TASG - Together Active School Games | 58,398 | (32,697) | 25,701 |
| TATI - Together Active Tackling Inequalities | 218,452 | (104,855) | 113,597 |
| TAVO - Together Active Volunteering | 8,117 | (4,042) | 4,075 |
| TAWF - Together Active Workforce | 61,944 | (47,460) | 14,484 |
| TAYS - Together Active Youth Sport | 143,763 | (47,665) | 96,098 |
| | <u>693,985</u> | <u>(421,712)</u> | <u>272,273</u> |
| Total of funds | <u><u>1,179,729</u></u> | <u><u>(431,491)</u></u> | <u><u>748,238</u></u> |

TOGETHER ACTIVE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021**

14. Statement of funds (continued)

TACR – Together Active Core .- This funding is to deliver the Active Partnerships' Primary Role:

- o Build a strong, granular understanding of place and people
- o Broker and facilitate key relationships locally
- o Support projects and relationships on Sport England's behalf
- o Support local authorities by consent
- o Ensure the organisation has the right skills and competencies to carry out the role
- o Comply with standards including safeguarding, efficiency, equality and the Code for Sports Governance.

TASG - Together Active School Games - This funding is to deliver School Games events, which are county festivals for school pupils

TATI - Together Active Tackling Inequalities - This funding is to be used to provide funding to local community organisations who deliver physical activity to priority groups, who have been adversely affected by Covid-19. It can also be used to provide other support, such as training, to these groups to aid their recovery post-Covid.

This funding is also to be used to provide opportunities for young people in care, or those at risk of offending, to access sport and physical activity opportunities.

TAVO - Together Active Volunteering - This funding is to deliver additional training to young volunteers and enable them to gain volunteering experience via School Games events.

TAWF - Together Active Workforce - This funding is to deliver a programme of support to primary schools to help them use their Primary PE and School Sport Premium funding (which they receive from the Government) effectively.

This funding is to support the local sport and physical activity workforce.

TAYS - Together Active Youth Sport - This funding is to deliver the satellite clubs programme. Through the satellite clubs programme we provide funding to community organisations to enable them to run satellite clubs for young people who are inactive.

15. Analysis of net assets between funds**Analysis of net assets between funds - current period**

| | Restricted funds 2021 £ | Unrestricted funds 2021 £ | Total funds 2021 £ |
|-------------------------------|--|--|---------------------------------------|
| Current assets | 314,948 | 481,048 | 795,996 |
| Creditors due within one year | (42,675) | (5,083) | (47,758) |
| Total | 272,273 | 475,965 | 748,238 |

TOGETHER ACTIVE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2021

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

| | |
|--|----------------|
| | 2021 £ |
| Net income for the period (as per Statement of Financial Activities) | 748,238 |
| Adjustments for: | |
| Decrease/(increase) in debtors | (6,654) |
| Increase in creditors | 47,758 |
| Net cash provided by operating activities | 789,342 |

17. Analysis of cash and cash equivalents

| | |
|--|----------------|
| | 2021 £ |
| Cash in hand | 789,342 |
| Total cash and cash equivalents | 789,342 |

18. Analysis of changes in net debt

| | Cash flows £ | At 31 March 2021 £ |
|--------------------------|-----------------|--------------------------|
| Cash at bank and in hand | 789,342 | 789,342 |
| | 789,342 | 789,342 |

19. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £4,375 were payable to the fund at the balance sheet date and are included in creditors

20. Related party transactions

There were no related party transactions within the accounting period.

Crowe U.K. LLP
Black Country House
Rounds Green Road
Oldbury
B69 2DG

Dear Sirs

We provide this letter in connection with your audit of the financial statements of Together Active for the year ended 31 March 2021 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the financial position of the charity as at 31 March 2021 and of the results of its operations for the year then ended in accordance with UK Generally Accepted Accounting Practice ("UK GAAP").

We confirm that the following representations are made on the basis of sufficient enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you.

1. We have fulfilled our responsibility for the fair presentation of the financial statements in accordance with UK GAAP.
2. We acknowledge as trustees our responsibility for making accurate representations to you.
3. We acknowledge our responsibility for the design and implementation of internal control to prevent and detect fraud and errors.
4. We have provided you with all accounting records and relevant information, and granted you unrestricted access to persons within the entity, for the purposes of your audit.
5. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records or other information provided to you.
6. In respect of accounting estimates and judgements, we confirm our belief that the significant assumptions used are reasonable.
7. We are not aware of any actual or possible litigation or claims against the charity whose effects should be considered when preparing the financial statements.
8. All grants, donations and other incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such incoming resources.
9. We are not aware of any breaches of our charitable trusts and have advised you of the existence of all endowments and funds maintained by us.
10. There have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
11. We have assessed that there is no significant risk that the financial statements are materially misstated as a result of fraud.
12. We are not aware of any fraud or suspected fraud affecting the charity involving those charged with governance, management or other employees who have a significant role in internal control or who could have a material effect on the financial statements.
13. We are not aware of any allegations by employees, former employees, regulators or others of fraud, or suspected fraud, which would have an impact on the charity's financial statements.

14. We are not aware of any known or suspected instances of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its business.
15. We confirm that complete information has been provided to you regarding the identification of related parties and that we are not aware of any significant transactions with related parties other than matters that we consider have been appropriately and adequately disclosed.
16. We confirm we have appropriately accounted for and disclosed related party relationships and transactions in accordance with applicable accounting standards and with the recommendations of the applicable charity SORP.
17. We confirm that, having considered our expectations and intentions for the next twelve months and the availability of working capital, the charity is a going concern. We are unaware of any events, conditions, or related business risks beyond the period of assessment that may cast significant doubt on the charity's ability to continue as a going concern.
18. In the event that we publish the trustees' report, independent auditor's report and financial statements electronically, we acknowledge our responsibility for ensuring that controls over the maintenance and integrity of the entity's web site are adequate for this purpose.

Yours faithfully

.....

Trustee

Signed on behalf of the Board of Trustees

Date

TOGETHER ACTIVE

**Together Active
Board Meeting
20th April 2021
Via Zoom
Meeting Minutes**

| Present Attendees | | Apologies | Also Distributed To: |
|------------------------|-----------------------------|------------------------------|----------------------|
| Malcolm Armstrong (MA) | Chair | Mark Deaville | Core Team |
| Jude Taylor (JT) | CEO, Together Active | Toyin Higgs | |
| Jane Kracke (JK) | Chief Operating Officer | | |
| Kimiyo Rickett (KR) | Senior Independent Director | | |
| Tim Clegg (TC) | Board Member | | |
| Sharon Heath (SH) | Board Member | | |
| Pauline Walsh (PW) | Board Member | | |
| Sarah Getley (SG) | Board Member | No response: Derek Peters | |
| Rebecca Roberts (RR) | Board Member | | |
| Alistair Fisher (AF) | Board Member | | |
| Jonathan Topham (JTT) | Board Member | | |
| Hazell Thorogood (HT) | Office Manager | | |
| Jackie Brennan (JB) | TA Team Member | | |

| No | Item Topic |
|----|---|
| 1. | Apologies & Introductions As above |
| 2. | Declarations of Interest Jane Kracke, Jude Taylor, and Hazell Thorogood as employees of Together Active. |
| 3 | Minutes of Last Meeting – All agreed the minutes were an accurate record. |
| 4 | Reappointment of two trustees (DP and PW) <ul style="list-style-type: none"> - PW has agreed to serve another 3-year term as a trustee on the Board, and this was approved by the Board (Decision 1). - ACTION 1: MA to chase DP regarding his decision. - MD has cabinet meetings on Tuesday afternoon and was enquiring if he could be excepted from the meetings which clash with the Board. ACTION 2: JT to chase. |
| 5 | Equality, Diversity and Inclusion (Jackie Brennan) <ul style="list-style-type: none"> - An EDI subgroup has been set up, chaired by TH to explore our diversity and inclusion approach as a Board and an organisation. - The group are seeking an additional member. RR & SG agreed to join this group. - Decision 2 - The Board agreed the ED&I Terms of Reference (next reviewed in 3 years). |

| | |
|----------|--|
| | <ul style="list-style-type: none"> - The Board agreed to hold a staff and Board drop-in session to discuss ED&I at the next informal Zoom session. - Decision 3 - The Board agreed to receive quarterly RAG progress reports. - The subgroup is developing an ED&I framework which they would like to discuss at a staff and Board half-day away day (the Board agreed to hold this session). - The subgroup is focusing on an inclusion network and the Race Code and hope to adopt the final approach by the end of the year. |
| 6 | <p>Partner Satisfaction Survey (Jane Kracke)</p> <ul style="list-style-type: none"> - Administered by the Active Partnership network (7th year running) - Much more of a bespoke approach, less responses but more in-depth comments as the people who were targeted work closely with the organisation. - The net promoter score has increased. - The Board reviewed several comments made by the participants of the survey. - Overall the feedback is positive. - The Board discussed that the comments around communication are very positive - well done to CS. |
| 7 | <p>Staff showcase – Cannock Chase: Commonwealth Games and Wayfinding Project (Jude Taylor and Jackie Brennan)</p> <ul style="list-style-type: none"> - JB presented slides on the above subject. - A clear vision and positioning from the Board drove forward areas of development effectively. - The timescale for the project is 18 months to 2 years. - There is a need to factor in digital inequality. |
| 8 | <p>Reports (discussion by exception)</p> <ul style="list-style-type: none"> • Chair’s Actions • PALS • Finance & Audit Group <ul style="list-style-type: none"> - Decision 4 The Board agreed the 2021-22 Budget. - Decision 5 Board agreed to adopt the Risk Management Policy and Risk Register – the Board will go through the Risk Register in detail in the October meeting. - Decision 6 Board agreed to adopt the Remuneration Policy. - Decision 7 Board agreed to request a review of the pension scheme provider every two years. • Governance & Appointments Group Decision 8 The Board formally approved the new strategy. • Chief Executive and Chief Operating Officer Report <ul style="list-style-type: none"> - We have secured a new office space. - Two new vacancies are being advertised relating to the OSF facilities fund. - MA and KR held wellbeing conversations with the staff team. - £635,300 has been raised in the last year. • Safeguarding Policies The safeguarding policies will be circulated for approval following the meeting, ACTION 3: All please to review and provide comments (if any) for sign off. |
| 9 | <p>Future format of Board Meetings; virtual or F2F</p> |

| | | | | | | | | | | | | | |
|--|--|--------------------|--------------------------------|---|--|--------------------------------|--|--|--|-----------------------------------|--|---|--|
| | - The Board discussed whether to hold meetings in the future virtually or face to face; the group decided to investigate other solutions which would allow a mix of virtual and face to face Board members at any meeting. | | | | | | | | | | | | |
| 10 | Dates & times of future meetings <table border="1" style="margin-left: 20px;"> <tr> <td>Board 2-4pm</td> <td>Informal sessions 5-6pm</td> </tr> <tr> <td>(Informal Drop in) Tuesday 1st June</td> <td></td> </tr> <tr> <td>Board - Tuesday 20th July 2021</td> <td></td> </tr> <tr> <td>(Informal Drop in) Tuesday 7th September</td> <td></td> </tr> <tr> <td>Board - Tuesday 19th October 2021</td> <td></td> </tr> <tr> <td>(Informal Drop in) Tuesday 7th December</td> <td></td> </tr> </table> | Board 2-4pm | Informal sessions 5-6pm | (Informal Drop in) Tuesday 1 st June | | Board - Tuesday 20th July 2021 | | (Informal Drop in) Tuesday 7 th September | | Board - Tuesday 19th October 2021 | | (Informal Drop in) Tuesday 7 th December | |
| Board 2-4pm | Informal sessions 5-6pm | | | | | | | | | | | | |
| (Informal Drop in) Tuesday 1 st June | | | | | | | | | | | | | |
| Board - Tuesday 20th July 2021 | | | | | | | | | | | | | |
| (Informal Drop in) Tuesday 7 th September | | | | | | | | | | | | | |
| Board - Tuesday 19th October 2021 | | | | | | | | | | | | | |
| (Informal Drop in) Tuesday 7 th December | | | | | | | | | | | | | |

| Actions | Owner | Date |
|---|-------|------|
| ACTION 1: MA to chase DP regarding his decision on being reappointed as a Trustee. | MA | |
| ACTION 2: MD has cabinet meetings Tuesday afternoon and was going to check if he could be excepted for those meetings which clash with the Board. JT to chase. | JT | |
| ACTION 3: All please to review and provide comments on the Safeguarding policies for sign off. | ALL | |

| Decisions |
|--|
| Decision 1 The reappointment of Pauline Walsh as a trustee was approved by the Board |
| Decision 2 The Board agreed the ED&I Terms of Reference (next reviewed in 3 years). |
| Decision 3 The Board agreed to receive quarterly ED&I RAG progress reports. |
| Decision 4 The Board agreed the 2021-22 Budget. |
| Decision 5 The Board agreed to adopt the Risk Management Policy and Risk Register |
| Decision 6 The Board agreed to adopt the Remuneration Policy |
| Decision 7 The Board agreed to request a review of the pension scheme provider every two years |
| Decision 8 The Board formally approved the new strategy. |

| Prepared By: | Date | Checked By | File Code |
|------------------|---------|-------------------|------------------------|
| Hazell Thorogood | 20.4.21 | Malcolm Armstrong | Board Minutes 20.04.21 |

Report to the Board – Enclosure 3

| | |
|--------------|--|
| Report Title | Chair's Actions since last meeting and PALS Report |
| Date | 20.07.21 |

| | | |
|--------------------------------------|---|---|
| Open Agenda item | X | |
| Private and Confidential Agenda item | | By virtue of containing confidential information relating to: |

| | | |
|-----------------|-------|-------------------|
| Contact Officer | Name: | Malcolm Armstrong |
| | Tel: | |

| | |
|-----------------|---|
| For Information | X |
| For Decision | |

Chair's actions since last meeting:

- GAG X 1
- FAG X 1
- PALS X 4
- CEO annual appraisal
- SGA Conference
- Strategy Launch
- Race Code feedback meeting
- Lunch meeting with CEO and COO
- TIF Panel
- Opening School Facilities Panel
- Audit meeting
- Board drop-in session
- Chairs' Briefing - Sport England
- Liaison with National Team Active Partnerships
- General admin, phone calls and correspondence via email

PALS (Physical Activity Leadership in Staffordshire):

- Fortnightly catch-up sessions well attended

- The group have agreed that from next month meetings will reduce to monthly, with a quarterly formal agenda-led meeting. Work has also begun to identify priorities for the group moving forwards.
- Together Active has previously collated data from each LA regarding the impact of Covid on leisure centre memberships. Across the sub-region there was a 32.64% drop in memberships by October (before Lockdown 2) compared to pre-covid. This increased to a 40.53% drop by December (after Lockdown 2). Data is currently being collated to measure the impact of Lockdown 3.

TOGETHER ACTIVE

Report to the Board – Enclosure 04

| | |
|--------------|--------------------------------|
| Report Title | Finance and Audit Group Report |
| Date | 20 th July 2021 |

| | | |
|--------------------------------------|---|---|
| Open Agenda item | | |
| Private and Confidential Agenda item | X | Relating to the decision whether to increase the hours of two staff members |

| | | |
|-----------------|-------|--------------|
| Contact Officer | Name: | Jane Kracke |
| | Tel: | 07800 619187 |

| | |
|-----------------|---|
| For Information | |
| For Decision | x |

Purpose of Report

To update the Finance and Audit Group on the following items:

- 5-Year Financial Forecast amendments
- 2021-22 Accounts: Expenditure against Budget
- Risk Register review
- Partner Funding
- Reserves Policy – Investment of Savings
- Staffing, and whether to increase the hours of two staff members
- Review of Terms of Reference

Key Information and Recommendations for Trustees

- Please take note of the Sport England Funding Update (Funding Partner Update section)
- Consider FAG's request for delegated authority to agree how to invest a proportion of Together Active's reserves into a range of savings accounts (Reserves Policy – Investment of Savings section)
- Consider FAG's recommendation to increase the hours of two staff members (Staffing Options section)

- **Report**

5-Year Financial Forecast Amendments (Appendix 1)

- The 5-Year Financial Forecast has been updated to include the following changes:
 - Names of Unrestricted Funds amended on advice of Auditors
 - Unrestricted Funds (Reserves) updated to reflect 2021-22 Statutory Redundancy amount and to include office rental and mobile liabilities
 - Carry forwards from 20-21 confirmed and minor adjustments to 21-22 expenditure made to reflect this
 - Accrued Annual Leave included in Employee Salaries and On-Costs
 - Projected Unrestricted Funds (Free) at 31.03.26 will be £71,870 (previously £75,010)

2021-22 Accounts: Expenditure Against Budget (Appendix 2)

- The attached figures show a detailed breakdown of the financial performance to 30.06.21 against the budget for the same period
- The budget summary for TOGETHER ACTIVE is as follows:

| | Budget 1 April to 30 June 21 | Actual 1 April to 30 June 21 | Variance |
|--------------------|-------------------------------------|-------------------------------------|-----------------|
| Expenditure | 313,421 | 168,422 | 144,979 |
| Income | 263,065 | 217,893 | 45,171 |

- Income is c£45,000 less than expected because we haven't received the Wayfinding project funding from Sport England yet, and because we are still in the process of confirming funding agreements with local funding partners
- Expenditure is c£145,000 less than expected primarily for the following reasons:
 - i. We have a vacant full time post, and the maternity cover for another full time post is only part time
 - ii. Programme delivery is under-budget as we are slightly behind schedule on paying satellite club, TIF and OSF grants, and because the Wayfinding Project has not yet commenced
- We have not as of 30.06.21 received any Sport England funding for our Core, Workforce or CYP funding awards from 01.04.21. The amount owing for this quarter is £130,485. This is reflected under the Accrued Revenue figure. THIS WAS PAID 02.07.21
- The end-of-year journals to move the surplus from 2020-21 will be done once the final accounts are signed off

Exception reports for each individual budget heading are shown below.

Core (Formerly Partnership Services)

Income

See above

Expenditure

We are currently overspent by £3,182 on Additional Hours. This will be costed back to the Workforce and School Games cost centres as this is for backfill for vacant posts

We are currently overspent by £1,500 on Training as we have paid out £3000 for HR training. The total cost of this will be £6,000 and £5,000 will be reimbursed by Staffordshire Chambers

We are currently overspent by £2,146 on office furniture due to the purchase of a set of office chairs. This will eventually be depreciated over five years

We are currently overspent by £1,074 on consultancy as the work with Tiller on the Evaluation Framework isn't included in the budget

Other Cost Centres

No exceptions

Risk Register (Appendix 3)

- No amendments to risk scores
- Full review to take place during October 21 Board Meeting

Funding Partner Update

Local Partners

- As explained previously, due to the current financial challenges faced by local government / universities, Together Active has reduced the Core amount it is requesting from partners, with the option of partners then buying in additional support (Bespoke)
- Staffordshire University and Keele University have paid their Core Funding to 31.08.21
- Stafford Borough Council has paid Core Funding to 31.03.22
- Newcastle-under-Lyme has paid Bespoke Funding to 31.03.22
- Staffordshire County Council have agreed to pay Bespoke Funding and Lichfield District Council have agreed to pay Core Funding
- Staffordshire Moorlands District Council and Cannock Chase Council have provisionally agreed to pay Bespoke Funding
- Conversations are ongoing with East Staffordshire Borough Council, Stoke-on-Trent City Council and South Staffordshire Council

Sport England

- Sport England's Board has approved the headline business case for continued investment in c130 organisations, including Active Partnerships, from 01.04.22 for up to five years
- Organisations can apply via windows in September, October or November. A broad outline of the application process has been outlined, further details will

follow shortly.

- The overall total funding to be invested in the 130 organisations is roughly comparable to the current investment cycle equivalent
- Active Partnerships will no longer receive £8000 per year from 01.09.21 to deliver the DfE Volunteer Leaders and Coaches programme. Together Active will fund a young leaders programme through it's School Games budget

Reserves Policy – Investment of Savings

- We currently hold over £1,000,000 in our current account with CAF Bank, with only £85,000 protected by the Financial Services Compensation Scheme
- CAF Bank operate a platform, Flagstone, whereby charities can invest their funds across a range of savings accounts with different rates of interest / notice periods, to avoid having more than £85k in any one account
- The Active Partnerships National Team have been using this for over 6 months and have provided positive feedback
- The fee is 0.25% of total deposit per year, which would be covered by interest earned
- We would need to take into account how much should remain in the current account to allow for late payments of grants by Sport England and allow for sufficient cash flow at all times
- The group requests that the Board delegates authority to FAG to agree how to invest a proportion of Together Active's reserves via Flagstone.

Staffing Options

- Since transferring to Together Active, the team has seen a significant increase in workload and is struggling with capacity, particularly in the following areas:
 - Backfilling vacant posts (hopefully this should come to an end shortly with all vacant posts filled and postholders due to start over the next few weeks)
 - Finance Admin – there has been a significant increase in this now that Stafford BC no longer carry out the majority of this on our behalf
 - Attendance at strategic meetings as we broaden our partnership working into new areas – this has mainly fallen to the Chief Executive
- Having looked at options, FAG agreed to put the following recommendation to the Board for approval:
 - Increase the hours of the Administrative Office Manager (Hazell Thorogood) by one full day to become full time / 37 hours per week, to start asap. Over five years (to 31.03.26), this would cost an additional £36,000 including additional liabilities.
 - Increase the hours of the Chief Executive (Jude Taylor) by 6 hours to total 35.6 hours per week as of 01.01.22. Over five years (to 31.03.26), this would cost an additional £68,000 including additional liabilities.
 - The total for these changes across the five years to 31.03.26 is £104,000. With current Unrestricted Reserves (Free) predicted to be c£72,000 as of 31.03.26 this would see us move to a predicted deficit of £32,000 by the same date
 - The Group felt that the priority should be on enabling Together Active to operate effectively and to ensure the organisation is well-positioned locally and nationally, and that the deficit is small enough to be

addressed over the next couple of years via other savings which would not impact on delivery

Review of Terms of Reference

- The Terms of Reference for this group are required to be reviewed on an annual basis
- The group agreed that the ToR remain relevant and appropriate, but that one minor change should be made to say that meetings should be held *not less than one week* before each Board meeting (previously 'held 1-2 weeks before each Board meeting')

Together Active Five-Year Financial Projection

20.04.21

Summary

| | <u>Note</u> | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|--|-------------|--------------------|--------------------|--------------------|------------------|------------------|
| <u>Income</u> | | | | | | |
| Balance Carried Forward | 1 | - 748,240 | - 487,340 | - 459,920 | - 426,770 | - 387,790 |
| Income | 2 | - 962,820 | - 578,680 | - 560,430 | - 548,430 | - 548,430 |
| Monies received for use in next financial year | 3 | - | - | - | - | - |
| Transfers Between Budgets | | - | - | - | - | - |
| | | - | - | - | - | - |
| <u>Total Income</u> | | - 1,711,060 | - 1,066,020 | - 1,020,350 | - 975,200 | - 936,220 |
| <u>Expenditure</u> | | | | | | |
| Employee Salaries & On-Costs | 4 | 383,920 | 353,690 | 360,770 | 367,980 | 375,330 |
| Staff Expenses | 5 | 33,180 | 27,460 | 27,460 | 27,460 | 27,460 |
| Rent & Utilities | 6 | 10,890 | 10,890 | 10,890 | 10,890 | 10,890 |
| Office Costs | 7 | 8,370 | 7,850 | 7,850 | 7,850 | 7,850 |
| Professional Fees & Insurances | 8 | 29,740 | 30,340 | 30,340 | 30,340 | 30,340 |
| Marketing | 9 | 20,160 | 20,160 | 20,160 | 20,160 | 20,160 |
| IT | 10 | 12,670 | 10,810 | 10,810 | 10,810 | 10,810 |
| Delivery / Contingency | 11 | 724,790 | 144,900 | 125,300 | 111,920 | 110,290 |
| | | - | - | - | - | - |
| <u>Total Expenditure</u> | | 1,223,720 | 606,100 | 593,580 | 587,410 | 593,130 |
| | | - | - | - | - | - |
| <u>Balance</u> | | - 487,340 | - 459,920 | - 426,770 | - 387,790 | - 343,090 |
| of which Unrestricted Funds (Reserves) | 12 | - 196,190 | - 218,220 | - 235,010 | - 253,190 | - 271,220 |
| of which Restricted funds | 13 | - 5,000 | - 4,980 | - 4,110 | - 2,380 | - |
| of which Unrestricted Funds (Free) | 14 | - 286,150 | - 236,720 | - 187,650 | - 132,220 | - 71,870 |

Assumptions:

- That we reduce our requested funding from partners for 2021-22 onwards
- That SE funding will reduce by 7% between 2020-21 and 2022-23
- That we continue to receive CYP funding to 31.03.26 on same basis as currently
- That our DfE Volunteer funding is only paid to 31.08.21

Notes:

| | | |
|---|--|--|
| 1. Reserves Carried Forward | Includes monies received in previous financial year for use in the new financial year | |
| 2. Income | Annual funding: | |
| | Primary Role | Financial Year - 254447 2021-22; £245500 2022-23 onwards (7% cut from 20-21) |
| | Local Partners | 72000 2020-21; 40500 2021-22; 35500 2022-23 onwards |
| | Workforce | 37500 |
| | CYP | Financial Year (229,926 2021-22 onwards) |
| 3. Monies received for use in next financial year | Programme funding awarded up front for an academic year | |
| 4. Employee Salaries & On Costs | Salaries, NI and Superannuation Amount included for Accrued A/L (£3995 included in 2020-21, £500 added in 21-22, then static (total cost listed under Core) | |
| 5. Staff Expenses | Car Allowances; travel / subsistence; DBS checks; job advertising; training, CPD and conferences; eye tests; flu jab reimbursement; clothing for staff; life assurance | |
| 6. Rent and Utilities | Office base | |
| 7. Office Costs | Office equipment & furniture; printing; stationery; copy charges; postages; telephones; mobile phones | |
| 8. Professional Fees & Insurances | Payroll service; auditor; pensions & life assurance brokers; finance support; health and safety advice; HR advice; insurances; subscriptions | |
| 9. Marketing | Includes website | |
| 10. IT | IT support; purchase / replacement of equipment and software; repairs | |
| 11. Delivery / Contingency | All other costs, linked to deliver of projects, programmes or work areas. Contingency only in School Games | |
| 12. Unrestricted Funds (Reserves) | Redundancy liabilities for all staff , plus 3 months' salary and on costs for non-programme staff as of 31st March | |
| 13. Restricted funds | Funding which can only be spend on a specific project or programme, includes all Sport England funding | |
| 14. Unrestricted Funds (Free) | Funding where Together Active has flexibility to decide how best to use it to deliver identified outcomes. | |

Amendments to previous budget:

07.04.21 Unrestricted Funds (Reserves) updated to reflect 2021-22 Statutory Redundancy Payment

20.04.21 Unrestricted Funds (Reserves) amended to include office rental and mobiles

Carry forwards from 20-21 confirmed

Minor adjustments to 21-22 expenditure

Accrued A/L included in Employee Salaries and On Costs

Together Active
Trial Balance
As of June 30, 2021

| | Debit | Credit |
|---|-----------------------|-----------------------|
| 1101 Total Cash in Bank & in Hand:CAF Bank | 857,000.82 | |
| 1200 Total Debtors (Accounts Receivable) | 0.00 | |
| 1305 Total Current Assets:Accrued Revenue | 130,468.00 | |
| 1306 Total Current Assets:Prepaid Expenses | 3,067.58 | |
| 2000 Total Creditors (Accounts Payable) | | 5,703.00 |
| 2104 Total Current Liabilities:Pension Liabilities | | 4,495.40 |
| 2106 Total Current Liabilities:Payroll Liabilities | | 6,837.04 |
| 2107 Total Current Liabilities:Accrued Leave & Payroll | | 0.00 |
| 2108 Total Current Liabilities:Accrued Expenses | | 8,103.62 |
| 2109 Total Current Liabilities:Unearned or Deferred Revenue | | 167,708.72 |
| VAT Control | | 0.00 |
| 3100 Retained Earnings | | 748,237.63 |
| 4100 Total Income:Funding - Sport England | | 211,988.98 |
| 4260 Total Income:Funding - Other:Newcastle-under-Lyme BC | | 2,000.00 |
| 4310 Total Income:Funding - Other:Staffordshire University | | 999.99 |
| 4320 Total Income:Funding - Other:Keele University | | 999.99 |
| 4500 Total Income:Other Income | | 1,904.46 |
| 6001 Total Salaries and On Costs:Salaries - Gross | 65,994.91 | |
| 6002 Total Salaries and On Costs:Salaries - Additional Hours | 3,806.61 | |
| 6003 Total Salaries and On Costs:Salaries - Holiday Pay | 454.39 | |
| 6005 Total Salaries and On Costs:NI - Employer Contributions | 2,952.79 | |
| 6006 Total Salaries and On Costs:Superannuation - Employer Contributions | 9,606.97 | |
| 6007 Total Salaries and On Costs:Annual Leave Carried Forward | | 3,994.60 |
| 6101 Total Staff Expenses:Car Allowances | 1,011.76 | |
| 6103 Total Staff Expenses:Employment Checks | 276.00 | |
| 6105 Total Staff Expenses:Training, CPD & Conferences | 3,000.00 | |
| 6109 Total Staff Expenses:Life Assurance | 100.34 | |
| 6110 Total Staff Expenses:Travel/Subsistence - Volunteers | 98.50 | |
| 6201 Total Rent and Utilities:Rents - Office Base | 2,571.88 | |
| 6301 Total Office Costs:Office Equipment & Furniture | 2,911.45 | |
| 6305 Total Office Costs:Postages | 20.15 | |
| 6307 Total Office Costs:Mobile Phones | 645.20 | |
| 6401 Total Professional Fees & Insurances:Professional Fees - Payroll Service | 0.00 | |
| 6404 Total Professional Fees & Insurances:Profession Fees - Finance Support | 238.00 | |
| 6406 Total Professional Fees & Insurances:Professional Fees - HR | 663.60 | |
| 6407 Total Professional Fees & Insurances:Insurances | 1,425.66 | |
| 6408 Total Professional Fees & Insurances:Subscriptions | 297.25 | |
| 6409 Total Professional Fees & Insurances:Professional Fees - Other Consultancy | 1,575.00 | |
| 6501 Total Marketing:Marketing - Core | 1,888.21 | |
| 6601 Total IT:Computer Equipment & Software - Purchase | 4,002.23 | |
| 6602 Total IT:Computer Equipment - Repairs | 0.00 | |
| 6603 Total IT:IT Support & Maintenance | 1,288.24 | |
| 6703 Total Delivery:Equipment - Purchase | 885.00 | |
| 6706 Total Delivery:Grants | 58,093.25 | |
| 6707 Total Delivery:Hospitality | 34.14 | |
| 6708 Total Delivery:Promotions | 145.50 | |
| 6709 Total Delivery:Professional Fees - Programmes | 8,450.00 | |
| TOTAL | £ 1,162,973.43 | £ 1,162,973.43 |

Together Active Balance Sheet

As of June 30, 2021

| | Total |
|---|---------------------|
| Fixed Asset | |
| Total Fixed Asset | |
| Cash at bank and in hand | |
| 1100 Total Cash in Bank & in Hand | |
| 1101 CAF Bank | 857,000.82 |
| Total 1100 Total Cash in Bank & in Hand | £ 857,000.82 |
| Total Cash at bank and in hand | £ 857,000.82 |
| Debtors | |
| 1200 Total Debtors (Accounts Receivable) | 0.00 |
| Total Debtors | £ 0.00 |
| Current Assets | |
| 1300 Total Current Assets | |
| 1305 Accrued Revenue | 130,468.00 |
| 1306 Prepaid Expenses | 3,067.58 |
| Total 1300 Total Current Assets | £ 133,535.58 |
| Total Current Assets | £ 133,535.58 |
| Net current assets | £ 990,536.40 |
| Creditors: amounts falling due within one year | |
| Trade Creditors | |
| 2000 Total Creditors (Accounts Payable) | 5,703.00 |
| Total Trade Creditors | £ 5,703.00 |
| Current Liabilities | |
| 2100 Total Current Liabilities | |
| 2104 Pension Liabilities | 4,495.40 |
| 2106 Payroll Liabilities | 6,837.04 |
| 2107 Accrued Leave & Payroll | 0.00 |
| 2108 Accrued Expenses | 8,103.62 |
| 2109 Unearned or Deferred Revenue | 167,708.72 |
| Total 2100 Total Current Liabilities | £ 187,144.78 |
| VAT Control | 0.00 |
| Total Current Liabilities | £ 187,144.78 |
| Total Creditors: amounts falling due within one year | £ 192,847.78 |
| Net current assets (liabilities) | £ 797,688.62 |
| Total assets less current liabilities | £ 797,688.62 |
| Total net assets (liabilities) | £ 797,688.62 |
| Charity funds | |
| 3100 Retained Earnings | 748,237.63 |
| Surplus/(Deficit) | 49,450.99 |
| Total Charity funds | £ 797,688.62 |

Together Active Profit and Loss

April - June, 2021

| | Total |
|---|---------------------|
| Income | |
| 4000 Total Income | |
| 4100 Funding - Sport England | 211,988.98 |
| 4200 Funding - Other | |
| 4260 Newcastle-under-Lyme BC | 2,000.00 |
| 4310 Staffordshire University | 999.99 |
| 4320 Keele University | 999.99 |
| Total 4200 Funding - Other | £ 3,999.98 |
| 4500 Other Income | 1,904.46 |
| Total 4000 Total Income | £ 217,893.42 |
| Total Income | £ 217,893.42 |
| Total | £ 217,893.42 |
| Expenditures | |
| 6000 Total Salaries and On Costs | |
| 6001 Salaries - Gross | 65,994.91 |
| 6002 Salaries - Additional Hours | 3,806.61 |
| 6003 Salaries - Holiday Pay | 454.39 |
| 6005 NI - Employer Contributions | 2,952.79 |
| 6006 Superannuation - Employer Contributions | 9,606.97 |
| 6007 Annual Leave Carried Forward | -3,994.60 |
| Total 6000 Total Salaries and On Costs | £ 78,821.07 |
| 6100 Total Staff Expenses | |
| 6101 Car Allowances | 1,011.76 |
| 6103 Employment Checks | 276.00 |
| 6105 Training, CPD & Conferences | 3,000.00 |
| 6109 Life Assurance | 100.34 |
| 6110 Travel/Subsistence - Volunteers | 98.50 |
| Total 6100 Total Staff Expenses | £ 4,486.60 |
| 6200 Total Rent and Utilities | |
| 6201 Rents - Office Base | 2,571.88 |
| Total 6200 Total Rent and Utilities | £ 2,571.88 |
| 6300 Total Office Costs | |
| 6301 Office Equipment & Furniture | 2,911.45 |
| 6305 Postages | 20.15 |
| 6307 Mobile Phones | 645.20 |
| Total 6300 Total Office Costs | £ 3,576.80 |
| 6400 Total Professional Fees & Insurances | |
| 6401 Professional Fees - Payroll Service | 0.00 |
| 6404 Profession Fees - Finance Support | 238.00 |
| 6406 Professional Fees - HR | 663.60 |
| 6407 Insurances | 1,425.66 |
| 6408 Subscriptions | 297.25 |
| 6409 Professional Fees - Other Consultancy | 1,575.00 |
| Total 6400 Total Professional Fees & Insurances | £ 4,199.51 |
| 6500 Total Marketing | |
| 6501 Marketing - Core | 1,888.21 |
| Total 6500 Total Marketing | £ 1,888.21 |
| 6600 Total IT | |
| 6601 Computer Equipment & Software - Purchase | 4,002.23 |
| 6602 Computer Equipment - Repairs | 0.00 |
| 6603 IT Support & Maintenance | 1,288.24 |
| Total 6600 Total IT | £ 5,290.47 |
| 6700 Total Delivery | |
| 6703 Equipment - Purchase | 885.00 |
| 6706 Grants | 58,093.25 |
| 6707 Hospitality | 34.14 |
| 6708 Promotions | 145.50 |
| 6709 Professional Fees - Programmes | 8,450.00 |
| Total 6700 Total Delivery | £ 67,607.89 |
| Total Expenditures | £ 168,442.43 |
| Net Operating Income | £ 49,450.99 |
| Net Income/(Expenditure) | £ 49,450.99 |

Together Active
Budget vs. Actuals: Budget 2021-2022 - FY22 P&L Classes
 April - June, 2021

| | TOTAL | | |
|---|---------------------|---------------------|---------------------|
| | Actual | Budget | over Budget |
| Income | | | |
| 4000 Total Income | 0.00 | 0.00 | 0.00 |
| 4100 Funding - Sport England | 211,988.98 | 251,190.00 | -39,201.02 |
| 4200 Funding - Other | 0.00 | 0.00 | 0.00 |
| 4230 Staffordshire CC | 0.00 | 3,750.00 | -3,750.00 |
| 4240 Stafford BC | 0.00 | 624.99 | -624.99 |
| 4250 Lichfield DC | 0.00 | 624.99 | -624.99 |
| 4260 Newcastle-under-Lyme BC | 2,000.00 | 624.99 | 1,375.01 |
| 4270 Stoke-on-Trent CC | 0.00 | 624.99 | -624.99 |
| 4280 East Staffordshire BC | 0.00 | 624.99 | -624.99 |
| 4290 Staffordshire Moorlands DC | 0.00 | 624.99 | -624.99 |
| 4300 Inspiring Healthy Lifestyles | 0.00 | 624.99 | -624.99 |
| 4310 Staffordshire University | 999.99 | 999.99 | 0.00 |
| 4320 Keele University | 999.99 | 999.99 | 0.00 |
| Total 4200 Funding - Other | £ 3,999.98 | £ 10,124.91 | -£ 6,124.93 |
| 4500 Other Income | 1,904.46 | 1,750.00 | 154.46 |
| Total 4000 Total Income | £ 217,893.42 | £ 263,064.91 | -£ 45,171.49 |
| Total Income | £ 217,893.42 | £ 263,064.91 | -£ 45,171.49 |
| Total | £ 217,893.42 | £ 263,064.91 | -£ 45,171.49 |
| Expenditures | | | |
| 6000 Total Salaries and On Costs | 0.00 | 0.00 | 0.00 |
| 6001 Salaries - Gross | 65,994.91 | 79,221.00 | -13,226.09 |
| 6002 Salaries - Additional Hours | 3,806.61 | 2,406.00 | 1,400.61 |
| 6003 Salaries - Holiday Pay | 454.39 | 63.00 | 391.39 |
| 6005 NI - Employer Contributions | 2,952.79 | 8,487.00 | -5,534.21 |
| 6006 Superannuation - Employer Contributions | 9,606.97 | 9,690.00 | -83.03 |
| 6007 Annual Leave Carried Forward | -3,994.60 | -3,995.00 | 0.40 |
| Total 6000 Total Salaries and On Costs | £ 78,821.07 | £ 95,872.00 | -£ 17,050.93 |
| 6100 Total Staff Expenses | 0.00 | 0.00 | 0.00 |
| 6101 Car Allowances | 1,011.76 | 3,768.00 | -2,756.24 |
| 6102 Travel / Subsistence | 0.00 | 1,461.00 | -1,461.00 |
| 6103 Employment Checks | 276.00 | 224.00 | 52.00 |
| 6104 Advertising | 0.00 | 626.00 | -626.00 |
| 6105 Training, CPD & Conferences | 3,000.00 | 2,334.00 | 666.00 |
| 6106 Eye Tests | 0.00 | 42.00 | -42.00 |
| 6107 Flu Jab Reimbursement | 0.00 | 24.00 | -24.00 |
| 6108 Clothing & Uniforms - Staff | 0.00 | 126.00 | -126.00 |
| 6109 Life Assurance | 100.34 | 234.00 | -133.66 |
| 6110 Travel/Subsistence - Volunteers | 98.50 | 249.00 | -150.50 |
| 6111 Staff Expenses - Other | 0.00 | 150.00 | -150.00 |
| Total 6100 Total Staff Expenses | £ 4,486.60 | £ 9,238.00 | -£ 4,751.40 |
| 6200 Total Rent and Utilities | 0.00 | 0.00 | 0.00 |
| 6201 Rents - Office Base | 2,571.88 | 2,721.00 | -149.12 |
| Total 6200 Total Rent and Utilities | £ 2,571.88 | £ 2,721.00 | -£ 149.12 |

| | | | |
|--|---------------------|---------------------|----------------------|
| 6300 Total Office Costs | 0.00 | 0.00 | 0.00 |
| 6301 Office Equipment & Furniture | 2,911.45 | 765.00 | 2,146.45 |
| 6302 Printing - Central Costs | 0.00 | 375.00 | -375.00 |
| 6303 Stationery | 0.00 | 87.00 | -87.00 |
| 6304 Copy Charges | 0.00 | 51.00 | -51.00 |
| 6305 Postages | 20.15 | 99.00 | -78.85 |
| 6307 Mobile Phones | 645.20 | 828.00 | -182.80 |
| Total 6300 Total Office Costs | £ 3,576.80 | £ 2,205.00 | £ 1,371.80 |
| 6400 Total Professional Fees & Insurances | 0.00 | 0.00 | 0.00 |
| 6401 Professional Fees - Payroll Service | 0.00 | 174.00 | -174.00 |
| 6402 Professional Fees - Audit | 0.00 | 0.00 | 0.00 |
| 6403 Professional Fees - Pension & Life Assurance Brokers | 0.00 | 360.00 | -360.00 |
| 6404 Profession Fees - Finance Support | 238.00 | 774.00 | -536.00 |
| 6405 Professional Fees - Health & Safety | 0.00 | 225.00 | -225.00 |
| 6406 Professional Fees - HR | 663.60 | 999.00 | -335.40 |
| 6407 Insurances | 1,425.66 | 1,425.00 | 0.66 |
| 6408 Subscriptions | 297.25 | 876.00 | -578.75 |
| 6409 Professional Fees - Other Consultancy | 1,575.00 | 501.00 | 1,074.00 |
| Total 6400 Total Professional Fees & Insurances | £ 4,199.51 | £ 5,334.00 | -£ 1,134.49 |
| 6500 Total Marketing | 0.00 | 0.00 | 0.00 |
| 6501 Marketing - Core | 1,888.21 | 5,040.00 | -3,151.79 |
| Total 6500 Total Marketing | £ 1,888.21 | £ 5,040.00 | -£ 3,151.79 |
| 6600 Total IT | 0.00 | 0.00 | 0.00 |
| 6601 Computer Equipment & Software - Purchase | 4,002.23 | 2,463.00 | 1,539.23 |
| 6602 Computer Equipment - Repairs | 0.00 | 126.00 | -126.00 |
| 6603 IT Support & Maintenance | 1,288.24 | 1,665.00 | -376.76 |
| Total 6600 Total IT | £ 5,290.47 | £ 4,254.00 | £ 1,036.47 |
| 6700 Total Delivery | 0.00 | 0.00 | 0.00 |
| 6701 Hire of Facilities | 0.00 | 1,500.00 | -1,500.00 |
| 6702 Equipment - Hire | 0.00 | 0.00 | 0.00 |
| 6703 Equipment - Purchase | 885.00 | 0.00 | 885.00 |
| 6704 Clothing & Uniforms - Programmes | 0.00 | 0.00 | 0.00 |
| 6705 Printing - Programmes | 0.00 | 0.00 | 0.00 |
| 6706 Grants | 58,093.25 | 125,373.00 | -67,279.75 |
| 6707 Hospitality | 34.14 | 747.00 | -712.86 |
| 6708 Promotions | 145.50 | 0.00 | 145.50 |
| 6709 Professional Fees - Programmes | 8,450.00 | 21,936.00 | -13,486.00 |
| 6710 Wayfinding - Capital | 0.00 | 27,441.00 | -27,441.00 |
| 6711 Wayfinding - Revenue | 0.00 | 11,760.00 | -11,760.00 |
| Total 6700 Total Delivery | £ 67,607.89 | £ 188,757.00 | -£ 121,149.11 |
| Total Expenditures | £ 168,442.43 | £ 313,421.00 | -£ 144,978.57 |
| Net Operating Income | £ 49,450.99 | -£ 50,356.09 | £ 99,807.08 |
| Net Income/(Expenditure) | £ 49,450.99 | -£ 50,356.09 | £ 99,807.08 |

Together Active
Budget vs. Actuals: Budget 2021-2022 - Core
 April - June, 2021

| | TACR - Together Active Core | | |
|---|------------------------------------|--------------------|--------------------|
| | Actual | Budget | over Budget |
| Income | | | |
| 4000 Total Income | | | 0.00 |
| 4100 Funding - Sport England | 74,631.00 | 74,631.00 | 0.00 |
| 4200 Funding - Other | | | 0.00 |
| 4230 Staffordshire CC | | 3,750.00 | -3,750.00 |
| 4240 Stafford BC | | 624.99 | -624.99 |
| 4250 Lichfield DC | | 624.99 | -624.99 |
| 4260 Newcastle-under-Lyme BC | 8,000.00 | 624.99 | 7,375.01 |
| 4270 Stoke-on-Trent CC | | 624.99 | -624.99 |
| 4280 East Staffordshire BC | | 624.99 | -624.99 |
| 4290 Staffordshire Moorlands DC | | 624.99 | -624.99 |
| 4300 Inspiring Healthy Lifestyles | | 624.99 | -624.99 |
| 4310 Staffordshire University | 999.99 | 999.99 | 0.00 |
| 4320 Keele University | 999.99 | 999.99 | 0.00 |
| Total 4200 Funding - Other | £ 9,999.98 | £ 10,124.91 | -£ 124.93 |
| 4500 Other Income | 154.46 | | 154.46 |
| Total 4000 Total Income | £ 84,785.44 | £ 84,755.91 | £ 29.53 |
| Total Income | £ 84,785.44 | £ 84,755.91 | £ 29.53 |
| Total | £ 84,785.44 | £ 84,755.91 | £ 29.53 |
| Expenditures | | | |
| 6000 Total Salaries and On Costs | | | 0.00 |
| 6001 Salaries - Gross | 48,520.62 | 48,522.00 | -1.38 |
| 6002 Salaries - Additional Hours | 3,806.61 | 624.00 | 3,182.61 |
| 6003 Salaries - Holiday Pay | 454.39 | 63.00 | 391.39 |
| 6005 NI - Employer Contributions | 2,405.47 | 5,124.00 | -2,718.53 |
| 6006 Superannuation - Employer Contributions | 6,772.23 | 6,069.00 | 703.23 |
| 6007 Annual Leave Carried Forward | -3,994.60 | -3,995.00 | 0.40 |
| Total 6000 Total Salaries and On Costs | £ 57,964.72 | £ 56,407.00 | £ 1,557.72 |
| 6100 Total Staff Expenses | | | 0.00 |
| 6101 Car Allowances | 530.26 | 1,962.00 | -1,431.74 |
| 6102 Travel / Subsistence | | 750.00 | -750.00 |
| 6103 Employment Checks | | 24.00 | -24.00 |
| 6104 Advertising | | 126.00 | -126.00 |
| 6105 Training, CPD & Conferences | 3,000.00 | 1,500.00 | 1,500.00 |
| 6106 Eye Tests | | 12.00 | -12.00 |
| 6107 Flu Jab Reimbursement | | 24.00 | -24.00 |
| 6108 Clothing & Uniforms - Staff | | 126.00 | -126.00 |
| 6109 Life Assurance | 60.20 | 99.00 | -38.80 |
| 6110 Travel/Subsistence - Volunteers | 98.50 | 249.00 | -150.50 |
| 6111 Staff Expenses - Other | | 150.00 | -150.00 |
| Total 6100 Total Staff Expenses | £ 3,688.96 | £ 5,022.00 | -£ 1,333.04 |
| 6200 Total Rent and Utilities | | | 0.00 |
| 6201 Rents - Office Base | 2,571.88 | 2,721.00 | -149.12 |
| Total 6200 Total Rent and Utilities | £ 2,571.88 | £ 2,721.00 | -£ 149.12 |

| | | | | |
|--|--------------------|--------------------|-----------|-----------------|
| 6300 Total Office Costs | | | | 0.00 |
| 6301 Office Equipment & Furniture | 2,911.45 | 765.00 | | 2,146.45 |
| 6302 Printing - Central Costs | | 375.00 | | -375.00 |
| 6303 Stationery | | 87.00 | | -87.00 |
| 6304 Copy Charges | | 51.00 | | -51.00 |
| 6305 Postages | 20.15 | 99.00 | | -78.85 |
| 6307 Mobile Phones | 314.16 | 390.00 | | -75.84 |
| Total 6300 Total Office Costs | £ 3,245.76 | £ 1,767.00 | £ | 1,478.76 |
| 6400 Total Professional Fees & Insurances | | | | 0.00 |
| 6401 Professional Fees - Payroll Service | 0.00 | 174.00 | | -174.00 |
| 6402 Professional Fees - Audit | | 0.00 | | 0.00 |
| 6403 Professional Fees - Pension & Life Assurance Brokers | | 360.00 | | -360.00 |
| 6404 Profession Fees - Finance Support | 238.00 | 774.00 | | -536.00 |
| 6405 Professional Fees - Health & Safety | | 225.00 | | -225.00 |
| 6406 Professional Fees - HR | 663.60 | 999.00 | | -335.40 |
| 6407 Insurances | 1,425.66 | 1,425.00 | | 0.66 |
| 6408 Subscriptions | 297.25 | 876.00 | | -578.75 |
| 6409 Professional Fees - Other Consultancy | 1,575.00 | 501.00 | | 1,074.00 |
| Total 6400 Total Professional Fees & Insurances | £ 4,199.51 | £ 5,334.00 | -£ | 1,134.49 |
| 6500 Total Marketing | | | | 0.00 |
| 6501 Marketing - Core | 1,888.21 | 5,040.00 | | -3,151.79 |
| Total 6500 Total Marketing | £ 1,888.21 | £ 5,040.00 | -£ | 3,151.79 |
| 6600 Total IT | | | | 0.00 |
| 6601 Computer Equipment & Software - Purchase | 2,195.06 | 963.00 | | 1,232.06 |
| 6602 Computer Equipment - Repairs | | 126.00 | | -126.00 |
| 6603 IT Support & Maintenance | 675.18 | 1,329.00 | | -653.82 |
| Total 6600 Total IT | £ 2,870.24 | £ 2,418.00 | £ | 452.24 |
| 6700 Total Delivery | | | | 0.00 |
| 6701 Hire of Facilities | | 501.00 | | -501.00 |
| 6706 Grants | | 2,001.00 | | -2,001.00 |
| 6707 Hospitality | 34.14 | 249.00 | | -214.86 |
| 6708 Promotions | 145.50 | | | 145.50 |
| 6709 Professional Fees - Programmes | | 0.00 | | 0.00 |
| Total 6700 Total Delivery | £ 179.64 | £ 2,751.00 | -£ | 2,571.36 |
| Total Expenditures | £ 76,608.92 | £ 81,460.00 | -£ | 4,851.08 |
| Net Operating Income | £ 8,176.52 | £ 3,295.91 | £ | 4,880.61 |
| Net Income/(Expenditure) | £ 8,176.52 | £ 3,295.91 | £ | 4,880.61 |

Friday, Jul 02, 2021 08:02:00 am GMT+1 - Accrual Basis

Together Active
Budget vs. Actuals: Budget 2021-2022 Workforce
April - June, 2021

| | TAWF - Together Active Workforce | | | | |
|---|----------------------------------|-----------|------------------|-------------|------------------|
| | Actual | Budget | | over Budget | |
| Income | | | | | |
| 4000 Total Income | | | | | 0.00 |
| 4100 Funding - Sport England | 18,046.75 | | 18,048.00 | | -1.25 |
| 4500 Other Income | 1,750.00 | | 1,750.00 | | 0.00 |
| Total 4000 Total Income | £ 19,796.75 | £ | 19,798.00 | -£ | 1.25 |
| Total Income | £ 19,796.75 | £ | 19,798.00 | -£ | 1.25 |
| Total | £ 19,796.75 | £ | 19,798.00 | -£ | 1.25 |
| Expenditures | | | | | |
| 6000 Total Salaries and On Costs | | | | | 0.00 |
| 6001 Salaries - Gross | | | 8,832.00 | | -8,832.00 |
| 6002 Salaries - Additional Hours | 0.00 | | | | 0.00 |
| 6005 NI - Employer Contributions | 0.00 | | 927.00 | | -927.00 |
| 6006 Superannuation - Employer Contributions | 0.00 | | 708.00 | | -708.00 |
| Total 6000 Total Salaries and On Costs | £ 0.00 | £ | 10,467.00 | -£ | 10,467.00 |
| 6100 Total Staff Expenses | | | | | 0.00 |
| 6101 Car Allowances | | | 375.00 | | -375.00 |
| 6102 Travel / Subsistence | | | 126.00 | | -126.00 |
| 6103 Employment Checks | 124.00 | | | | 124.00 |
| 6105 Training, CPD & Conferences | | | 126.00 | | -126.00 |
| 6106 Eye Tests | | | 6.00 | | -6.00 |
| 6107 Flu Jab Reimbursement | | | 0.00 | | 0.00 |
| 6109 Life Assurance | 4.85 | | 21.00 | | -16.15 |
| Total 6100 Total Staff Expenses | £ 128.85 | £ | 654.00 | -£ | 525.15 |
| 6300 Total Office Costs | | | | | 0.00 |
| 6307 Mobile Phones | 46.76 | | 66.00 | | -19.24 |
| Total 6300 Total Office Costs | £ 46.76 | £ | 66.00 | -£ | 19.24 |
| 6600 Total IT | | | | | 0.00 |
| 6601 Computer Equipment & Software - Purchase | | | 0.00 | | 0.00 |
| 6603 IT Support & Maintenance | 95.03 | | 60.00 | | 35.03 |
| Total 6600 Total IT | £ 95.03 | £ | 60.00 | £ | 35.03 |
| 6700 Total Delivery | | | | | 0.00 |
| 6701 Hire of Facilities | | | 249.00 | | -249.00 |
| 6707 Hospitality | | | 249.00 | | -249.00 |
| 6709 Professional Fees - Programmes | 7,950.00 | | 8,289.00 | | -339.00 |
| Total 6700 Total Delivery | £ 7,950.00 | £ | 8,787.00 | -£ | 837.00 |
| Total Expenditures | £ 8,220.64 | £ | 20,034.00 | -£ | 11,813.36 |
| Net Operating Income | £ 11,576.11 | -£ | 236.00 | £ | 11,812.11 |
| Net Income/(Expenditure) | £ 11,576.11 | -£ | 236.00 | £ | 11,812.11 |

Together Active
Budget vs. Actuals: Budget 2021-2022 - Tackling Inequalities
 April - June, 2021

| | TATI - Together Active Tackling Inequalities | | | | | |
|--|---|------------------|---------------|------------------|--------------------|------------------|
| | Actual | | Budget | | over Budget | |
| Income | | | | | | |
| Total Income | | | | | £ | 0.00 |
| Total | £ | 0.00 | £ | 0.00 | £ | 0.00 |
| Expenditures | | | | | | |
| 6700 Total Delivery | | | | | | 0.00 |
| 6701 Hire of Facilities | | | 750.00 | | -750.00 | |
| 6706 Grants | 54,861.00 | | | 37,303.00 | 17,558.00 | |
| 6707 Hospitality | | | 249.00 | | -249.00 | |
| 6709 Professional Fees - Programmes | | | 4,193.00 | | -4,193.00 | |
| Total 6700 Total Delivery | £ | 54,861.00 | £ | 42,495.00 | £ | 12,366.00 |
| Total Expenditures | £ | 54,861.00 | £ | 42,495.00 | £ | 12,366.00 |
| Net Operating Income | -£ | 54,861.00 | -£ | 42,495.00 | -£ | 12,366.00 |
| Net Income/(Expenditure) | -£ | 54,861.00 | -£ | 42,495.00 | -£ | 12,366.00 |

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Together Active
Budget vs. Actuals: 2021-22 School Games
 April - June, 2021

| TASG - Together Active School Games | | | |
|--|--------------------|--------------------|--------------------|
| | Actual | Budget | over Budget |
| Income | | | |
| 4000 Total Income | | | 0.00 |
| 4100 Funding - Sport England | 10,865.74 | 10,866.00 | -0.26 |
| Total 4000 Total Income | £ 10,865.74 | £ 10,866.00 | -£ 0.26 |
| Total Income | £ 10,865.74 | £ 10,866.00 | -£ 0.26 |
| Total | £ 10,865.74 | £ 10,866.00 | -£ 0.26 |
| Expenditures | | | |
| 6000 Total Salaries and On Costs | | | 0.00 |
| 6001 Salaries - Gross | 3,895.66 | 6,561.00 | -2,665.34 |
| 6002 Salaries - Additional Hours | | 1,782.00 | -1,782.00 |
| 6005 NI - Employer Contributions | 41.19 | 822.00 | -780.81 |
| 6006 Superannuation - Employer Contributions | 1,319.01 | 1,260.00 | 59.01 |
| Total 6000 Total Salaries and On Costs | £ 5,255.86 | £ 10,425.00 | -£ 5,169.14 |
| 6100 Total Staff Expenses | | | 0.00 |
| 6101 Car Allowances | 240.75 | 582.00 | -341.25 |
| 6102 Travel / Subsistence | | 126.00 | -126.00 |
| 6103 Employment Checks | 76.00 | | 76.00 |
| 6105 Training, CPD & Conferences | | 249.00 | -249.00 |
| 6106 Eye Tests | | 6.00 | -6.00 |
| 6107 Flu Jab Reimbursement | | 0.00 | 0.00 |
| 6109 Life Assurance | 14.87 | 39.00 | -24.13 |
| Total 6100 Total Staff Expenses | £ 331.62 | £ 1,002.00 | -£ 670.38 |
| 6300 Total Office Costs | | | 0.00 |
| 6307 Mobile Phones | 23.30 | 66.00 | -42.70 |
| Total 6300 Total Office Costs | £ 23.30 | £ 66.00 | -£ 42.70 |
| 6400 Total Professional Fees & Insurances | | | 0.00 |
| 6407 Insurances | | 0.00 | 0.00 |
| Total 6400 Total Professional Fees & Insurances | £ 0.00 | £ 0.00 | £ 0.00 |
| 6600 Total IT | | | 0.00 |
| 6601 Computer Equipment & Software - Purchase | | 0.00 | 0.00 |
| 6602 Computer Equipment - Repairs | 0.00 | | 0.00 |
| 6603 IT Support & Maintenance | 236.37 | 96.00 | 140.37 |
| Total 6600 Total IT | £ 236.37 | £ 96.00 | £ 140.37 |
| 6700 Total Delivery | | | 0.00 |
| 6701 Hire of Facilities | | 0.00 | 0.00 |
| 6702 Equipment - Hire | | 0.00 | 0.00 |
| 6703 Equipment - Purchase | 885.00 | 0.00 | 885.00 |
| 6704 Clothing & Uniforms - Programmes | | 0.00 | 0.00 |
| 6705 Printing - Programmes | | 0.00 | 0.00 |
| 6706 Grants | 1,116.00 | 3,231.00 | -2,115.00 |
| 6707 Hospitality | | 0.00 | 0.00 |
| 6708 Promotions | | 0.00 | 0.00 |
| 6709 Professional Fees - Programmes | | 0.00 | 0.00 |
| Total 6700 Total Delivery | £ 2,001.00 | £ 3,231.00 | -£ 1,230.00 |
| Total Expenditures | £ 7,848.15 | £ 14,820.00 | -£ 6,971.85 |
| Net Operating Income | £ 3,017.59 | -£ 3,954.00 | £ 6,971.59 |
| Net Income/(Expenditure) | £ 3,017.59 | -£ 3,954.00 | £ 6,971.59 |

Together Active
Budget vs. Actuals: 2021-22 Youth Sport
 April - June, 2021

| | TAYS - Together Active Youth Sport | | |
|---|---|---------------------|---------------------|
| | Actual | Budget | over Budget |
| Income | | | |
| 4000 Total Income | | | 0.00 |
| 4100 Funding - Sport England | 27,635.50 | 27,636.00 | -0.50 |
| Total 4000 Total Income | £ 27,635.50 | £ 27,636.00 | -£ 0.50 |
| Total Income | £ 27,635.50 | £ 27,636.00 | -£ 0.50 |
| Total | £ 27,635.50 | £ 27,636.00 | -£ 0.50 |
| Expenditures | | | |
| 6000 Total Salaries and On Costs | | | 0.00 |
| 6001 Salaries - Gross | 4,879.80 | 4,881.00 | -1.20 |
| 6005 NI - Employer Contributions | 167.46 | 414.00 | -246.54 |
| 6006 Superannuation - Employer Contributions | 819.81 | 819.00 | 0.81 |
| Total 6000 Total Salaries and On Costs | £ 5,867.07 | £ 6,114.00 | -£ 246.93 |
| 6100 Total Staff Expenses | | | 0.00 |
| 6101 Car Allowances | 240.75 | 249.00 | -8.25 |
| 6102 Travel / Subsistence | | 126.00 | -126.00 |
| 6105 Training, CPD & Conferences | | 126.00 | -126.00 |
| 6106 Eye Tests | | 6.00 | -6.00 |
| 6107 Flu Jab Reimbursement | | 0.00 | 0.00 |
| 6109 Life Assurance | 10.03 | 21.00 | -10.97 |
| Total 6100 Total Staff Expenses | £ 250.78 | £ 528.00 | -£ 277.22 |
| 6300 Total Office Costs | | | 0.00 |
| 6307 Mobile Phones | 23.38 | 66.00 | -42.62 |
| Total 6300 Total Office Costs | £ 23.38 | £ 66.00 | -£ 42.62 |
| 6600 Total IT | | | 0.00 |
| 6601 Computer Equipment & Software - Purchase | | 0.00 | 0.00 |
| 6603 IT Support & Maintenance | 104.85 | 60.00 | 44.85 |
| Total 6600 Total IT | £ 104.85 | £ 60.00 | £ 44.85 |
| 6700 Total Delivery | | | 0.00 |
| 6706 Grants | 2,116.25 | 62,838.00 | -60,721.75 |
| Total 6700 Total Delivery | £ 2,116.25 | £ 62,838.00 | -£ 60,721.75 |
| Total Expenditures | £ 8,362.33 | £ 69,606.00 | -£ 61,243.67 |
| Net Operating Income | £ 19,273.17 | -£ 41,970.00 | £ 61,243.17 |
| Net Income/(Expenditure) | £ 19,273.17 | -£ 41,970.00 | £ 61,243.17 |

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Together Active
Budget vs. Actuals: Budget 2021-2022 - Volunteering
 April - June, 2021

| | TAVO - Together Active Volunteering | | |
|-------------------------------------|--|--------------------|--------------------|
| | Actual | Budget | over Budget |
| Income | | | |
| 4000 Total Income | | | 0.00 |
| 4100 Funding - Sport England | 1,288.99 | 1,287.00 | 1.99 |
| Total 4000 Total Income | £ 1,288.99 | £ 1,287.00 | £ 1.99 |
| Total Income | £ 1,288.99 | £ 1,287.00 | £ 1.99 |
| Total | £ 1,288.99 | £ 1,287.00 | £ 1.99 |
| Expenditures | | | |
| 6700 Total Delivery | | | 0.00 |
| 6709 Professional Fees - Programmes | 500.00 | 4,909.00 | -4,409.00 |
| Total 6700 Total Delivery | £ 500.00 | £ 4,909.00 | -£ 4,409.00 |
| Total Expenditures | £ 500.00 | £ 4,909.00 | -£ 4,409.00 |
| Net Operating Income | £ 788.99 | -£ 3,622.00 | £ 4,410.99 |
| Net Income/(Expenditure) | £ 788.99 | -£ 3,622.00 | £ 4,410.99 |

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Together Active
Budget vs. Actuals: Budget 2021-2022 - OSF
 April - June, 2021

| | TAOS - Together Active OSF | | |
|---|----------------------------|--------------------|---------------------|
| | Actual | Budget | over Budget |
| Income | | | |
| 4000 Total Income | | | 0.00 |
| 4100 Funding - Sport England | 79,521.00 | 79,521.00 | 0.00 |
| Total 4000 Total Income | £ 79,521.00 | £ 79,521.00 | £ 0.00 |
| Total Income | £ 79,521.00 | £ 79,521.00 | £ 0.00 |
| Total | £ 79,521.00 | £ 79,521.00 | £ 0.00 |
| Expenditures | | | |
| 6000 Total Salaries and On Costs | | | 0.00 |
| 6001 Salaries - Gross | 8,698.83 | 10,425.00 | -1,726.17 |
| 6005 NI - Employer Contributions | 338.67 | 1,200.00 | -861.33 |
| 6006 Superannuation - Employer Contributions | 695.92 | 834.00 | -138.08 |
| Total 6000 Total Salaries and On Costs | £ 9,733.42 | £ 12,459.00 | -£ 2,725.58 |
| 6100 Total Staff Expenses | | | 0.00 |
| 6101 Car Allowances | | 600.00 | -600.00 |
| 6102 Travel / Subsistence | | 333.00 | -333.00 |
| 6103 Employment Checks | 76.00 | 200.00 | -124.00 |
| 6104 Advertising | | 500.00 | -500.00 |
| 6105 Training, CPD & Conferences | | 333.00 | -333.00 |
| 6106 Eye Tests | | 12.00 | -12.00 |
| 6107 Flu Jab Reimbursement | | 0.00 | 0.00 |
| 6109 Life Assurance | 10.39 | 54.00 | -43.61 |
| Total 6100 Total Staff Expenses | £ 86.39 | £ 2,032.00 | -£ 1,945.61 |
| 6300 Total Office Costs | | | 0.00 |
| 6307 Mobile Phones | 237.60 | 240.00 | -2.40 |
| Total 6300 Total Office Costs | £ 237.60 | £ 240.00 | -£ 2.40 |
| 6600 Total IT | | | 0.00 |
| 6601 Computer Equipment & Software - Purchase | 1,807.17 | 1,500.00 | 307.17 |
| 6603 IT Support & Maintenance | 176.81 | 120.00 | 56.81 |
| Total 6600 Total IT | £ 1,983.98 | £ 1,620.00 | £ 363.98 |
| 6700 Total Delivery | | | 0.00 |
| 6706 Grants | | 20,000.00 | -20,000.00 |
| 6709 Professional Fees - Programmes | | 4,545.00 | -4,545.00 |
| Total 6700 Total Delivery | £ 0.00 | £ 24,545.00 | -£ 24,545.00 |
| Total Expenditures | £ 12,041.39 | £ 40,896.00 | -£ 28,854.61 |
| Net Operating Income | £ 67,479.61 | £ 38,625.00 | £ 28,854.61 |
| Net Income/(Expenditure) | £ 67,479.61 | £ 38,625.00 | £ 28,854.61 |

Together Active
Budget vs. Actuals: Budget 2021-2022 - Wayfinding
 April - June, 2021

| | TAWY - Together Active Wayfinding | | | | | |
|-------------------------------------|--|-------------|---------------|------------------|--------------------|------------------|
| | Actual | | Budget | | over Budget | |
| Income | | | | | | |
| 4000 Total Income | | | | | | 0.00 |
| 4100 Funding - Sport England | | | 39,201.00 | | | -39,201.00 |
| Total 4000 Total Income | £ | 0.00 | £ | 39,201.00 | -£ | 39,201.00 |
| Total Income | £ | 0.00 | £ | 39,201.00 | -£ | 39,201.00 |
| Total | £ | 0.00 | £ | 39,201.00 | -£ | 39,201.00 |
| Expenditures | | | | | | |
| 6700 Total Delivery | | | | | | 0.00 |
| 6710 Wayfinding - Capital | | | 27,441.00 | | | -27,441.00 |
| 6711 Wayfinding - Revenue | | | 11,760.00 | | | -11,760.00 |
| Total 6700 Total Delivery | £ | 0.00 | £ | 39,201.00 | -£ | 39,201.00 |
| Total Expenditures | £ | 0.00 | £ | 39,201.00 | -£ | 39,201.00 |
| Net Operating Income | £ | 0.00 | £ | 0.00 | £ | 0.00 |
| Net Income/(Expenditure) | £ | 0.00 | £ | 0.00 | £ | 0.00 |

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Risk Register
April 2021



| Risk Area | Risk Identified | Likelihood of Occurring (X) | Severity of Impact (Y) | Overall Risk (XY) | Existing Control Procedures (Note 1) | Proposed Improvements (Existing Control Procedures to be continued) | Action By | Residual Likelihood of Occurring (X) | Residual Severity of Impact (Y) | Residual Risk (Note 2) | Timetable for Action | Update Q3 2021-22 |
|---------------|---|-----------------------------|------------------------|-------------------|--|--|--|--------------------------------------|---------------------------------|------------------------|--|--|
| 1. Governance | 1.1 Organisation lacks direction, strategy and forward planning | 3 | 5 | 15 | New Strategy (2021-) being finalised (with clear line-of-site to SE strategy) along with clear Vision and Mission, significant Board, Team and partner engagement undertaken Strategy, Vision and Mission compiled with partner input Progress against Annual Delivery Plan reviewed by Board quarterly | Strategy Launch to be used to gain partner buy-in to strategy Identify initial priorities and develop 21-22 Annual Delivery Plan Pilot ways of increasing Board engagement / challenge - use of Board Drop-ins; Scrutiny Review Committee to meet before each Board meeting to analyse a pre-identified area of TA's work - membership flexible to reflect the focus | CE / Team GAG | 2 | 5 | 10 | April 21 April 21 July 21 | Strategy launched following consultation with key partners 21-22 ADP developed |
| | 1.2 Organisation lacks support / influence at the highest levels. Physical activity not a priority for key partners | 3 | 3 | 12 | Range of partners / stakeholders as Board members Continue to engage with MPs and LA Chief Execs on key issues affecting the sector Existing links to strategic groups such STP, Health and Wellbeing Board, Support for Young People Group, Early Help PBA Group etc. | Clear outcomes for Together Active's involvement in these strategic groups agreed Strengthen links to relevant strategic groups in Stoke Share Together Active's manifesto with these | Chair / CE | 2 | 3 | 6 | Ongoing As appropriate Ongoing | CYP Advisory Group scoping meeting held 29.06.21 |
| | 1.3 Board lacks relevant skills or commitment, or doesn't work effectively remotely | 2 | 4 | 12 | Board recruitment based on analysis of skills matrix, addressing gaps Annual review of Board Effectiveness (and self-assessment of individuals) and Action Plan to address findings Expected commitment outlined in Job Descriptions and through interview process Board meeting and sub-group meetings conducted electronically, with good attendance and contributions Good track record of decisions being made | When next vacancy arises, or when next skills review with current Board is due, revise skills matrix to be more aligned to current needs Continue to monitor attendance at Board Drop-ins and other engagement outside of Board meetings. Discuss lack of engagement with individual Trustees if necessary | GAG Chair | 1 | 4 | 8 | March 22 Ongoing | ED&I Drop In session held with Board 01.06.21 |
| | 1.4 Board lacks diversity and is not representative of the communities it serves | 4 | 2 | 10 | Currently working through the Race Code as part of a West Midlands AP approach to addressing diversity Development of an EDI framework | Complete Race Code work Action Plan to be developed as part of this work, linked to Tier Three compliance, and identifying key steps to ensure a wider diversity of applicants during next round of recruitment Development of an EDI framework | APM / Working Group | 3 | 2 | 6 | TBC | Work ongoing |
| | 1.5 Board dominated by one or two individuals, or by connected individuals | 1 | 3 | 6 | Declaration of interest policy in place. All board members complete declaration form on joining Board. Standard agenda item at start of all Board and sub-group meetings Personal Responsibilities set out in Constitution Decisions made by consensus or majority vote, with quorate requirement Board appointment recommendations made by Governance and Appointments Group for Board approval Senior Independent Director role includes acting as intermediary between Board and Chair, or as an alternative point of contact for concerns with Chair / Senior Management | Ensure personal responsibilities (Constitution) are emphasised in Induction Ensure Board and Team are aware of SID role this | Chair SID | 1 | 3 | 6 | April 22 Ongoing | Ongoing |
| | 1.6 Ineffective organisational structure and governance (Team and Board) | 3 | 4 | 16 | Board Sub-Group structure and Team structure reviewed when Together Active was formed (Sept 20) Job / Role Descriptions in place for staff and trustees Delegated Decision recently reviewed and used when appropriate Annual internal review of Board Effectiveness (and self-assessment of individuals) and Action Plan to address findings (Summer) Evidence for Tier Three of A Code for Sports Governance submitted to Sport England | Annual 'health check' of Board and Team Structures to ensure remain fit for purpose Continue to clarify roles of team members through 1-2-1s, PDRs etc. Ensure Delegated Decision form continues to be used consistently Prepare for External Board Review (due April 2022) Ensure compliance confirmed then continue to maintain compliance | Team: CE / COO Sub Groups: GAG COO Chair / COO COO | 2 | 4 | 12 | Sept 21 Ongoing From Jan 2022 April 21 then | ToR of Board Sub Groups being reviewed July 21 PDRs carried out Chasing Sport England for update |
| | 1.7 High Board turnover or loss (temporary or permanent) of key Board members | 2 | 3 | 9 | Succession plan in place Board at capacity so unlikely to drop below minimum numbers Register of Board Terms maintained. Chair to liaise with individuals towards end of term to confirm if they intend to continue Opportunity for Board members to raise concerns as part of annual self-assessment process | Ensure Succession Plan is embedded - annual review by Governance and Appointments Group | GAG | 1 | 3 | 6 | Sept 21 | |
| | 1.8 Reporting to Board inadequate (accuracy, timeliness and relevance) | 2 | 3 | 9 | Board reports circulated 7 days prior to meetings 'Staff Showcase' slots on Board Meeting and Annual Delivery Plan update / Dashboard Governance / Finance Sub Groups meet two weeks prior to Board to discuss / approve relevant information. Board Agendas put key items at beginning to allow time for discussion. Standing agenda items / reports for discussion by exception | Embed culture of Board members being fully prepared for meetings, with any key items for discussion to be flagged up in the relevant reports | GAG | 1 | 3 | 6 | Dec 21 | |
| Operational | 2.1 Non-delivery of agreed outcomes | 4 | 5 | 20 | Clear actions / performance measures in place in Annual Delivery Plan, linking directly to Strategy. Quarterly reporting process to Board Agreements in place with funding partners, with quarterly meetings | Develop clear actions / performance measure for 2021-22 ADP Ensure any risk of non-delivery is identified through quarterly reporting process. Utilise expertise of Board and Team for solutions Work with the team to ensure everyone is confident regarding the current priorities of the organisation and their role within it. | CE / COO CE / COO / Board CE / COO | 3 | 5 | 20 | April 21 Ongoing Ongoing | ADP in place |
| | 2.2 Poor evidence of impact | 4 | 5 | 25 | Annual Reports produced, focusing on impact Evaluation Framework developed | Review Annual Report format for 2021-22 Ensure qualitative and quantitative evidence collected for each work area Put in place comms plan for promotion of our impact, including review of whether impact reports for funding partners are required Work required to understand how evaluation framework can evidence the impact of our work across our strategy | DCHM Team DCHM CE / DCHM | 3 | 5 | 20 | June 21 Ongoing June 21 Sept 21 | 2020-21 Annual Report in development |
| | 2.3 Lack of partner satisfaction | 3 | 4 | 16 | Annual Partner Satisfaction Survey carried out and analysed Two Stakeholder Events to be delivered annually Continue to monitor effectiveness of current PALS format Agreements in place with funding partners, with quarterly meetings | Ensure key areas for improvement from Partner Satisfaction Survey are discussed and actions agreed Work with PALS to agree future priorities for the group and for TA support | CE / COO CE / COO | 2 | 4 | 12 | May 21 Sept 21 | Areas for improvement embedded in annual delivery plan PALS work to begin July 21 |
| | 2.4 Insufficient capacity to effectively deliver agreed outcomes (including short-term challenges due to staff illness / caring responsibilities) | 4 | 4 | 20 | Strategy and Annual Delivery Plan developed with team to ensure expected outcomes / measures are achievable Regular 1-2-1s held with individuals, where capacity / key work areas is discussed Budget includes allowance for staff to undertake additional hours on a short term basis if necessary Work-life Balance Policy allows for flexible working, and additional flexibility permitted during periods of lockdown, homeschooling, additional short-term caring responsibilities etc. | Ensure that more than one staff member is involved in each key work area so they can deputise if necessary | CE / COO | 3 | 4 | 18 | June 21 then ongoing | |

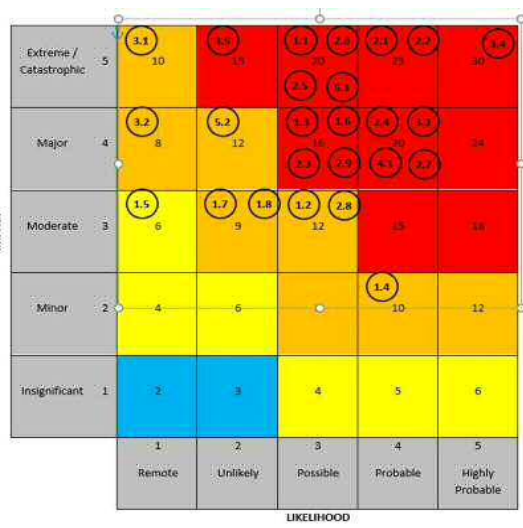
| | | | | | | | | | | | | |
|------|--|---|---|----|---|---|--|---|---|----|--|--|
| 2.08 | 2.5 High staff turnover or loss of key staff | 3 | 5 | 20 | <p>Succession plan in place</p> <p>Annual Staff Satisfaction Surveys carried out and analysed</p> <p>Team fully involved in developing strategy, Annual Delivery Plans and their own budgets</p> <p>Staff rep identified and used to consult with staff on a range of issues</p> | <p>Ensure Succession Plan is embedded - annual review by Governance and Appointments Group</p> <p>Ensure key areas for improvement from Staff Satisfaction Survey are identified and actioned</p> <p>Review PDR process and reinstate with team</p> | <p>GAG</p> <p>CE / COO</p> <p>CE / COO</p> | 2 | 5 | 15 | <p>Ongoing</p> <p>Dates TBC</p> <p>June 21</p> | <p>PDRs carried out. HR training with leadership team booked</p> |
| | 2.6 Insufficient skills within team to effectively deliver agreed outcomes | 3 | 5 | 20 | <p>Robust recruitment processes in place</p> | <p>Develop skills matrix based on new strategy. Carry out and analyse with team members.</p> <p>Training and development plan in place based on the above, and embedded in PDR process (see 2.5)</p> | <p>CE</p> | 2 | 5 | 15 | <p>Oct 21</p> <p>Oct 21</p> | |
| | 2.7 Disengaged staff if any changes to Terms and Conditions become necessary in the future | 4 | 4 | 20 | <p>Strong track record of open and honest conversations with staff during transfer</p> <p>'People's Committee' rep in place</p> | <p>Continue to engage in open dialogue as appropriate</p> | <p>CE / Chair</p> | 3 | 4 | 16 | TBC | |
| | 2.8 Negative impact of lockdowns / continued home working on staff wellbeing | 3 | 3 | 12 | <p>Regular communications with staff taking place; weekly team meetings</p> <p>Work-life Balance policy in place, allowing for flexible working, and additional flexibility permitted during periods of lockdown, homeschooling, additional short-term caring responsibilities etc.</p> <p>Wellbeing session held for team March 21, and Employee Support provider (The Listening Centre) engaged</p> | <p>Appoint a Mental Health Champion for the team, ensuring role is defined</p> <p>Mental Health Champion to attend appropriate training along with an additional team member</p> <p>Champion to ensure appropriate training and support is in place for all staff</p> | <p>CE</p> <p>Champion</p> <p>Champion</p> | 2 | 3 | 9 | Immediate | |
| | 2.9 IT Security Breach | 3 | 4 | 16 | <p>Adequate anti-virus protection and file back-up in place</p> <p>In discussion with IT Provider regarding additional protection</p> | <p>Ensure premium Office 365 and virus protection in place</p> <p>Ensure IT Provider is satisfied IT set up (especially Firewall) is sufficient at The Hub</p> | | 1 | 4 | 8 | <p>June 21</p> <p>June 21</p> | In place |

| | | | | | | | | | | | | | |
|------------------------------|--|---|---|----|--|---|--|---|---|----|--|---|--|
| 3. Financial | 3.1 Poor budgetary control and financial reporting | 1 | 5 | 10 | Detailed annual budget and 5-Year Financial Forecast in place and reviewed quarterly by Finance and Audit Group Finance Policy and Procedures approved by Board and being implemented Auditors, accountants (to produce final accounts) and financial support (ongoing support from Support Staffordshire) in place Chief Exec required to sign off month-end reports and team required to sign off monthly | Ensure year-end process goes smoothly and robust Trustees' Report / Final Accounts produced | FAG / COO | 1 | 5 | 10 | Jul-21 | Audit took place May 21, awaiting final report | |
| | 3.2 Insufficient reserves policy | 1 | 4 | 8 | Reserves policy in place. Reserves sufficient to cover redundancy liabilities and notice periods of non-programme staff throughout period of 5-year financial forecast | Amend reserves figure for 2021-22 onwards (awaiting confirmation of statutory redundancy figures for 21-22) | COO | 1 | 4 | 8 | April 21 | Figures amended. To look at investment of savings | |
| | 3.3 Loss of local partner funding | 4 | 4 | 20 | Five Year Financial Forecast amended to build in further reduction in local partner funding Currently in discussions with funding partners regarding a smaller annual 'subscription' | Look at potential for income generation or additional partner funding to reduce % of total funding coming from Sport England Confirm funding partners and amounts for 2021-22 Adjust 5-year forecast on the above basis | FAG/CE / COO CE / COO COO | 3 | 4 | 16 | Ongoing April 21 April 21 | In process | |
| | 3.4 Expenditure greater than Income each year | 5 | 5 | 30 | Five Year Financial Forecast reflects predicted income and expenditure, including reserves required for Liabilities - in credit to 31.03.26 | Review of finances and options appraisal in line with confirmation of next funding cycle from Sport England | FAG/CE / COO | 3 | 5 | 28 | Autumn 21 tbc | | |
| | 3.5 Risk of fraud | 2 | 5 | 15 | Various controls in place, as documented in the Finance Policies and Procedures | Implement any additional recommendations from Audit | FAG / COO | 2 | 5 | 15 | Sep-21 | | |
| 4. Environmental or External | 4.1 Impact of Covid | 4 | 4 | 20 | Addressed under other risks: Financial risk - see 3.3 Staff / Trustee capacity risk - see 1.7, 2.4, 2.8 Inactivity levels risk - ongoing covid response included in Annual Delivery Plan, see 1.1, 2.2 and 2.2 | | | | | 3 | 4 | 16 | |
| 5. Compliance | 5.1 Non-compliance with legislation, regulations and standards | 3 | 5 | 20 | Governance and Appointments Group Evidence for Tier Three of A Code for Sports Governance submitted to Sport England Health and Safety Advisor appointed and produced H&S policy for TA. GDPR policy in place, mandatory online training available to staff HR advisor appointed and advice procured as necessary | Ensure compliance confirmed then continue to maintain compliance Ensure new office base is used in a covid-safe way, and that virtual school games events include appropriate H&S advice Develop detailed GDPR guidance and provide briefing to team. Ensure remaining staff, including new starters, complete mandatory training Finalise outstanding policies via HR advisor | COO / GAG COO COO COO | 2 | 5 | 15 | April 21 then ongoing April 21 then ongoing June 21 June 21 | Awaiting update from Sport England School Games work completed. Office assessment to take place once return to office is confirmed | |
| | 5.2 Not meeting reporting requirements for Sport England | 2 | 4 | 12 | Regular informal meetings with Sport England held Processes for ensuring effective reporting for Sport England programmes are well-established | Ensure actions identified via the PMIF review carried out and reviewed regularly Ensure sufficient staff capacity is allocated to any future reporting processes from Sport England (i.e. PMIF or equivalent) | CE / COO / Chair CE | 1 | 4 | 8 | Ongoing | As appropriate | |

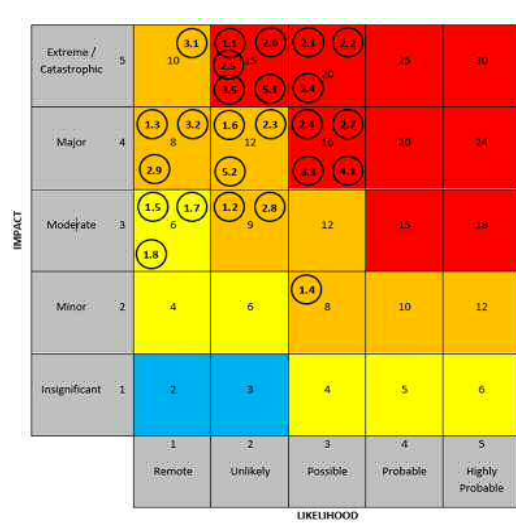
Note 1: Unless stated otherwise, all Existing Control Procedures will continue

Note 2: Residual risk is an appraisal of the risk that will remain and cannot be fully eliminated following actions taken to mitigate risk

Risk Heat Map



Residual Risk Heat Map



Abbreviations

- APM Active Places Manager
- CE Chief Executive
- COO Chief Operating Officer
- DCHM Digital, Campaigns and Health Manager
- FAG Finance and Audit Group
- GAG Governance and Appointments Group
- SID Senior Independent Director

Report to the Board – Enclosure 05

| | |
|--------------|--|
| Report Title | Governance and Appointments Group Report |
| Date | 20 th July 2021 |

| | | |
|--------------------------------------|---|---|
| Open Agenda item | X | |
| Private and Confidential Agenda item | | By virtue of containing confidential information relating to: |

| | | |
|-----------------|-------|---------------------------------|
| Contact Officer | Name: | Malcolm Armstrong / Jane Kracke |
| | Tel: | 07800 619187 (JK) |

| | |
|-----------------|---|
| For Information | X |
| For Decision | |

Purpose of Report

To update the Board on the following items as discussed at the Governance and Appointments Group meeting on 06.07.21:

- Tier Three compliance
- Annual Internal Review
- Review of:
 - Constitution
 - Working Procedures
 - GAG Terms of Reference

Equality, Diversity and Inclusion, and Representational Voice, were also discussed but are covered as separate items on the Board agenda

Key Information and Recommendations for Trustees

- The Annual Internal Review questionnaire will be circulated to Trustees shortly, all Trustees are asked to complete this
- The Group is looking for another trustee to join GAG

Report

Tier Three Compliance

- Together Active submitted our completed Tier 3 evidence to Sport England in January – since then we have been chasing a response and will continue to do so.
- **Review of ‘A Code for Sports Governance’**
 - Over the past year Sport England and UK Sport have been conducting a review of the Code
 - An overview of the new / revised requirements has just been released:
 - Achieving greater diversity across our organisations – organisations will be required to produce an annual Diversity and Inclusion Action Plan, stating how they will increase diversity across their Boards, Senior Leadership and wider organisation. This will need to be in place by Summer 2022
 - Welfare and safety – organisations will be required to appoint a Board member with lead responsibility for this
 - Cascading good governance – organisations will be required to promote good governance, including ED&I, through their membership, regional and local structures
 - People Development – organisations will be required to produce an annual People Plan, a strategic plan for people development across the organisation
 - Considering environmental and social factors – organisations will be required to consider the impact of their decisions and actions on stakeholders, the environment and wider society
 - Jane Kracke is attending a webinar on 12.07.21 regarding these changes

Annual Internal Review

- GAG agreed to use the same questionnaire as last year, with some minor additions as outlined below
- This will be sent to all Trustees shortly, as an online survey, and will require Trustees to self-assess the performance of the Board as a whole, and their own contributions
- GAG is also required to carry out an annual review, and it was agreed that a couple of additional questions would be added to the questionnaire to aid this process
- Next spring we are required to carry out an external review, work will begin on this after the summer.

Review of Constitution and Working Procedures

- The Constitution and Board Working Procedures are required to be reviewed on an annual basis
- GAG carried out a ‘light touch’ review of the Constitution, including the Objects, and of the Board Working Procedures, and agreed that no amendments were needed

Review of Terms of Reference

- The Terms of Reference for GAG are required to be reviewed on an annual basis
- The group agreed that the ToR remain relevant and appropriate, but that one minor change should be made to say that meetings should be held *not less than one week* before each Board meeting (previously 'held 1-2 weeks before each Board meeting')

TOGETHER ACTIVE

Report to the Board – Enclosure 06

| | |
|--------------|--|
| Report Title | Equality, Diversity, and Inclusion Group |
| Date | 20 th July 2021 |

| | | |
|--------------------------------------|---|--|
| Open Agenda item | X | |
| Private and Confidential Agenda item | | |

| | | |
|-----------------|-------|----------------------------|
| Contact Officer | Name: | Toyin Higgs/Jackie Brennan |
| | Tel: | 07736 958699 |

| | |
|-----------------|---|
| For Information | X |
| For Decision | |

- **Purpose of Report**

To update the Board on the following items which were discussed at the second Equality, Diversity, and Inclusion Group (ED&I) meeting on 22nd June 2021:

- Race Equality Code Assessment
- Board and staff drop-in session ED&I discussion
- ED&I Framework
- Staff and Board half-day away day
- RAG progress report at future board meetings

- **Recommendations**

- That the Board agrees that ED&I drop-in sessions should continue with a mix of Board and non-Board involvement

- **Report**

Race Code assessment and statements

- Together Active have completed the last workshop for the RACE Equality Code and have received a draft RACE Equality Action Plan.
- We now have to provide a written response to the draft Race Equality Action Plan
- The ED&I Group reviewed four draft statements describing how Together Active will apply the four principles of Reporting, Action, Composition, Education (Appendix 1)
- The group reviewed the MUST provisions which will form part of our action plan. We will review the Should/Could provisions at the next meeting and then circulate to the Board.

Board and staff drop-in session ED&I discussion

- This was held on the 1st of June with full engagement from the Board and staff members who attended.
- The format of the drop-in session was very helpful, and we need to continue to seek comfortable spaces for people to share their experiences and or talk about controversial or difficult subjects.
- The sessions should continue perhaps with a mix of Board and non-Board involvement.
- Some draft principles around terminology were shared at the ED&I group and these will now be discussed at a future staff team meeting (Appendix 2)

Equality, Diversity and Inclusion Framework

- An initial framework was presented to the group and some changes recommended.
- As the Framework develops it will need to undergo a process of internal and external consultation. Proposals for consultation approaches will be reviewed at the next sub-group meeting.

Staff and Board half-day away day 16th September 2021

- The group is due to discuss this at their next meeting.

RAG progress report at future board meetings (Appendix 3)

- At the last meeting the Board agreed to receive quarterly RAG progress reports on the following
 - ED&I Framework to be in place and launched by April 2022
 - Development of an inclusion network
 - Implementation of the Race Equality Code
- In addition the group proposes the use of the 'where are we now ladder' (Appendix 4) as an ongoing check and challenge process at future Board and team meetings.

RACE Equality Code – 4 Principles

REPORTING - A clear commitment to be transparent to all stakeholders through the disclosure of required, concise and current information on the progress and impact of RACE initiatives across the organisation. Openness and transparency will be actively pursued and valued in order to create the right environment for change.

Your statement will describe your commitment to gather appropriate data and publishing it to demonstrate accountability. Are you happy with how your organisation reports on race, is information transparent and accessible by all stakeholders?

Your statement

We will collect appropriate data on the progress and impact of RACE initiatives, **staff composition and workforce demographics** and **how we embed and normalise equality, diversity and inclusion** across the organisation. We will publish this data on our website and in our Annual Report. We will report **on all these elements** at quarterly Board meetings and these reports will also be published on our website.

ACTION - A list of the measurable actions and outcomes that contribute to and enable a shift in the organisation's approach to be delivering positive and sustainable change in race equity and equality. Without a set of targets and detailed plans for their achievement, real change will not happen, and organisations will not be accountable.

Your statement will describe how you have developed appropriate actions and determined who is accountable within the overall inclusion agenda. Are you satisfied that the actions your organisation is taking are robust enough to make a real difference to race equality and that the board is accountable?

Your statement

We will produce and publish an Equality Diversity and Inclusion Framework before April 2022 with an ED&I Delivery Plan. This framework will create systemic and sustainable internal organisational change in race equity and equality across:

- Policy and Procedures
- Leadership and Governance
- Communications and Engagement
- Business Operations

The Delivery Plan will have measurable targets, timelines and owners and will be accountable to the ED&I sub-group of the Board and ultimately the Board. It will incorporate the RECA Action Plan.

Draft 1 will go to the ED&I Group in June and the Board in July and will be further developed at a Board and Staff Away Day in September which will have a focus on ED&I (particularly race equity and equality and the delivery of the RECA Action Plan). **The Away Day session is part of an ongoing journey and will be used to ensure the Board are engaged in meaningful discussion.**

The Framework will be completed and signed off by the Board in December 2021 and published and the Delivery Plan developed in early 2022 for sign-off by the Board in March 2022 and then published.

This is the timeline and process for our accountable actions, but it is about generating positive and sustainable action. A member of the senior management team is the named lead for ED&I within the organisation, but it is the responsibility of all members of the organisation.

COMPOSITION - A set of key indicators that create tangible differences in race diversity across all levels of the organisation. The narrative around what is acceptable will need to change through dialogue and data, and this will lead to challenging conversations leading to necessary decisions which the organisation is committed to making.

Your statement will describe what data will be collated and how success will be measured. as your organisation gathered the appropriate data. Are you satisfied with the targets that your organisation has decided upon, and that they are challenging enough?

Your statement

As above statement. We will produce and publish an Equality Diversity and Inclusion Framework before April 2022 with and ED&I Delivery Plan. This framework will create systemic and sustainable internal organisational change in race equity and equality across:

- Policy and Procedures
- Leadership and Governance
- Communications and Engagement
- Business Operations

We will use the best data available to us to compare the population data for Staffordshire and Stoke-on-Trent as a whole, to the staff and Board demographic and use this to set inclusive racial diversity guiding principles, to be scrutinised regularly, rather than being prescriptive about targets. As a small organisation (less than 12 staff members and 12 Board members) setting quotas could potentially benefit some but alienate others.

~~The Board will agree appropriate levels of race diversity which are more reflective of Staffs and Stoke-on-Trent communities.~~

Specifically as part of Business Operations we are looking at what data and insight we can gather to better understand our current reach into ethnically diverse communities and consider which audiences we really want to reach and how we assess the impact of our actions.

~~set baseline data for target setting and understand what indicators we can meaningfully measure to understand our progress (or lack of).~~

Linked to this is an external piece of work that we have commissioned a consultancy to develop an Evaluation Framework which will set out how we can measure our impact in all aspects of equality diversity and inclusion.

EDUCATION - A robust organisational framework that develops the ethical, moral, social and business reasoning for race diversity at all levels of the organisation. This will be underpinned by inclusive and embedded programmes of continuous professional development (using the Principles) through which perspectives and prejudices will need to be challenged, and systemic and institutional practices acknowledged.

Your statement will describe how all stakeholders will be educated around race and the commitment to creating an inclusive and belonging environment. Are you confident that you have considered how your organisation will educate staff at all levels of the organisation and all the key stakeholders that work with your organisation around race equality?

Your statement

As part of our ED&I Framework as previously set out, we will review all our HR policies which pertain to ED&I and race specifically. This will include our ED&I policy, our recruitment policies and process and our Board and Staff induction.

ED&I will be a core value of our organisational culture both formal and informal and will be embedded in our day-to-day work

We will develop a Training and Education programme which will include both basic training (including but not limited to understanding unconscious bias and micro-aggressions) and ongoing CPD at all levels of the organisation and wider workforce. CPD will happen both formally and informally.

We will include ED&I as a mandatory value to assess in our Performance and Development Review process

Introduction

We need to acknowledge that we can only be 'experts' in terms of our own lived experience and how we wished to be defined (or not defined) and we should give other individuals the same respect. We agreed that terminology and language will change all the time so being too prescriptive in terms of terminology is not practical or helpful, but we do need to be comfortable in this arena and provide some consistency.

To this end we agreed to draft some principles for which we will seek approval from the Board

*We can have some consensus on some terminology we are comfortable using and some terms we will agree **not** to use e.g. BAME Agreement in 1 or 2 areas, but this is also perhaps something we need to work up over time as we continue to have these conversations and wider consultations*

Principles

1. We always need to consider people's overlapping identities and experiences in order to understand the complexity of prejudices and barriers they face.

Intersectionality can be a useful lens for understanding the convergence of diversity and discrimination. Multiple forms of inequalities or disadvantage compound themselves and create barriers which are not often acknowledged. People experiencing inequalities around ethnicity, gender, disability, age and or sexual orientation can increase significantly when there is also social deprivation. Within some already marginalised groups or communities, certain voices may not be heard or seen. People do not fit into one simple neat category.

2. Respect an individuals right to define themselves

We need to recognise and respect people as individuals and refer to them in a way that is consistent and true to who they are. So when having individual interactions and conversations and if appropriate to the context we should ask how people choose to define themselves

3. We need to drill down beneath the data averages to get a clearer picture of the real diversity of our local communities.
4. We need to seek out and listen to the voices of all our diverse communities and people with lived experience of all forms of discrimination to understand how they identify themselves as a community and our role in removing obstacles in communication.
5. Whenever possible be specific in your language and terminology and if you do not know ask

This may be specific age groups, disabilities or ethnicity (e.g. child, or under 5's, South Asian heritage or British Indian, sensory disability or hearing impairment). People may have multiple disabilities or be mixed race with complex heritage which will become increasingly likely overtime.
6. We can agree on some collective terminology for specific purposes such as policy documents e.g. ethnically diverse (for race/ethnicity)

7. We should take individual responsibility for looking at ourselves and the privilege and discrimination we may have experienced in our own lives and exploring our own unconscious bias and how we confront this.

I'm not sure if this is a principle but in terms of transgender, we need to keep an eye on developments and defer to NGB guidance for individual sports and Sport England and UK Sport for national and international elite level sport.

Terms we will not accept tbc

All to share articles and literature videos which may be helpful use the Board only website

Resources

Looked after older children's report – Jude to share. (Action JT)

Nigel Harrison Yorkshire Sport post

<https://www.yorkshiresport.org/2021/05/28/our-commitment-to-diversity-and-inclusion/>

Stonewall strategy https://www.stonewall.org.uk/system/files/stonewall_strategy_2021-5_1.pdf

and BBC article <https://www.bbc.co.uk/news/uk-57281448>

A Guide to Gender Identity Terms <https://www.npr.org/2021/06/02/996319297/gender-identity-pronouns-expression-guide-lgbtq>

Appendix 4 Where are we now ladder?

| | | |
|-------------|---|---|
| Avoidance | Inclusion and diversity is not even on the radar. We are not comfortable with talking about it. | |
| Compliant | We play “lip service” to inclusion and diversity” | |
| Programatic | D&I fits around other business priorities. We attend events we support some of the initiatives and activities. | Where we are now |
| Engaged | We promote inclusion and diversity and link it to business objectives. | |
| Embedded | We work hard to be an inclusive organisation. Our stakeholders recognise this role model inclusion in the organisation. | |
| Evolved | We are fully accountable for inclusion and diversity. We consider D&I in all the decision-making. | Where we want to be at the end of 2025? |

Equality Diversity and Inclusion RAG Report 2021 -2022

Rating
Key

| | |
|-------|---|
| Blue | Action Completed, Performance Measure / Target Achieved |
| Green | Progress better than or as expected at this point in time |
| Red | Progress behind where expected at this point in time |
| Grey | No progress expected at this point in time |

| | Objectives | Actions | Timeframe | RAG Rating |
|---|---|--|-----------|------------|
| 1 | ED&I Framework to be in place and launched by April 2022 | Initial framework drafted and reviewed by the ED&I sub-group | Q1 | |
| | | Process of internal and external consultation agreed | Q2 | |
| | | Interim draft to go to ED&I staff and board away day | Q2 | |
| | | Framework out for consultation | Q3 | |
| | | Final version completed and signed off by Board | Q3 | |
| | | Delivery Plan developed | Q4 | |
| 2 | Development of an inclusion network | Framework published | Q4 | |
| | | Map and consult current network | Q2/Q3 | |
| | | Identify other examples of good practice | Q2 | |
| | | Develop proposals | Q3 | |
| 3 | Implementation of the Race Equality Code | Implement proposals and review | Q4 | |
| | | Agree principle statements | Q1 | |
| | | Include all MUST actions in action plan | Q2 | |
| | | Review Shoulds | Q2 | |
| | | Review Could's | Q2 | |
| | | Agree final action plan and incorporate into ED&I Framework | Q3 | |
| | Review progress against all agreed actions at quarterly ED&I group meetings | Ongoing | | |

Report to the Board – Enclosure 07

| | |
|--------------|--|
| Report Title | Chief Executive and Chief Operating Officer Report |
| Date | 20 th July 2021 |

| | | |
|--------------------------------------|---|---|
| Open Agenda item | X | |
| Private and Confidential Agenda item | | By virtue of containing confidential information relating to: |

| | | |
|-----------------|-------|-----------------------------|
| Contact Officer | Name: | Jude Taylor / Jane Kracke |
| | Tel: | 07814 131074 / 07800 619187 |

| | |
|-----------------|---|
| For Information | X |
| For Decision | |

Purpose of Report

To update the Board on the following:

- Staffing changes
- Staff development
- Return to the office
- The work of the team (via the Annual Delivery Plan Dashboard)
- Tackling Inequalities Fund
- National Support for Active Partnerships

Key Information and Recommendations for Trustees

- N/A

Report

Staffing Changes

- Andy Weston, who joined us in March as maternity cover for Camilla Denham-White, left in May. Due to the short-term nature of the remaining cover, we approached the School Games Organiser network to see if any SGOs would

consider taking on this role temporarily. James Austin has been appointed on two days per week to focus solely on School Games, and started in June. We are currently looking at employment options for another SGO, who will focus on young leaders, workforce and safeguarding. Camilla is due to return in mid October.

- Simon Davies starts on 20.07.21 as our new Young People and Workforce Manager, working initially on two days per week while he serves out his notice, then full time from 01.09.21. Simon joins us from IHL, the leisure trust operating Cannock Chase Council's facilities
- Luke Greenfield started on 25.05.21 as our Programme Officer for the Opening School Facilities project. His role is three days per week, and he joins us as a recent graduate with a wealth of experience in customer service and sales.

Staff Development

- PDRs (Personal Development Reviews) have recently been completed with all staff
- We recently secured £5000 funding from Staffordshire Chambers to commission some HR and Management training for the Leadership Team. This will take place over four in-depth sessions and four follow-up sessions which have been tailored to our needs, and will cover:
 - Employment Law
 - Challenging Conversations
 - PDRs and Smart Objectives
 - Coaching and Change Management
- Lottie Smith, our Digital, Campaigns and Health Manager, recently completed the CACHE Level 2 Certificate in Understanding Working with People with Mental Health Needs. This was completed in her own time.

Return to the office

- We took on the lease for two offices within The Hub (Stafford) as of 01.04.21 and have moved our furniture across from Stafford Borough Council. Depending on future government announcements, as of 08.07.21 our plan for a return to the office is as follows:
 - July – August: phased return (details tbc)
 - From September: 'Full' return to the office, with all staff expected to spend on average 50% of their working week in the office, and all staff to normally be present on a Tuesday
- We are in the process of getting advice from our Health and Safety advisor regarding whether we should put any safety measures in place regarding Covid

Annual Delivery Plan Q1 2021-22 (Appendix 1)

- The Annual Delivery Plan Dashboard for Q1 is attached as Appendix 1, which summarises progress, highlights and challenges for the quarter.
- The full Annual Delivery Plan can be viewed in the secure Board Members section of our website (<https://togetheractive.org/about-us/board-member-secure-area/>)

Tackling Inequalities Fund

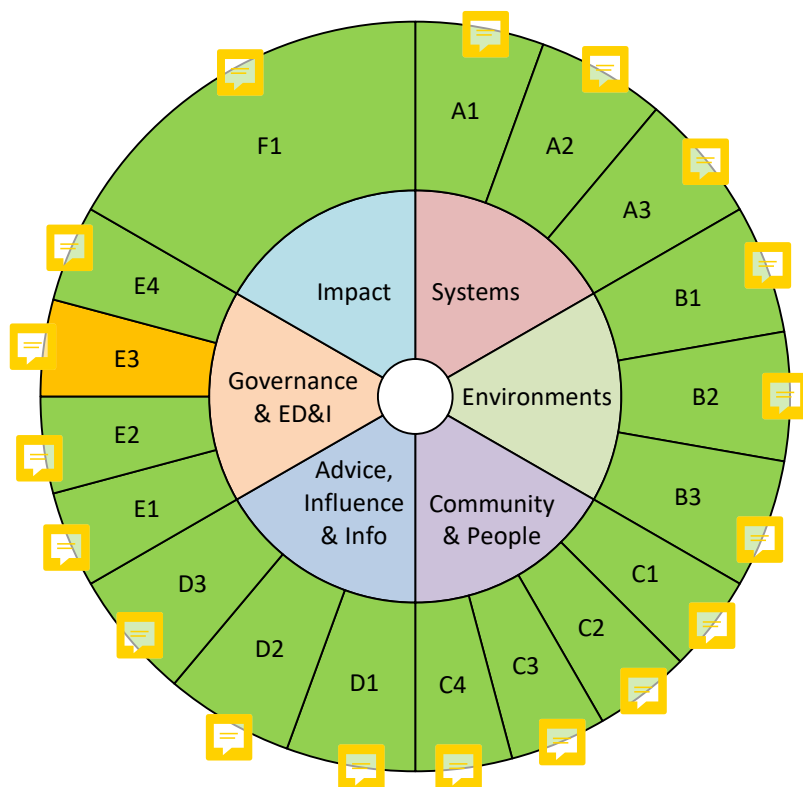
- We have now paid out / committed £238,541 (out of £256,000) to support 64

local community organisations to remain in existence and to reopen after lockdowns.

- Of these projects, 5 focus on ethnically diverse communities as their main focus, 13 focus on people with disabilities, 16 focus on people with long-term health conditions and 30 focus on LSEG communities (although in practice many organisations will target more than one of these focus groups through their work)

National Support for Active Partnerships / Sport England Working Group

- There have been significant developments in the collective work to shape the future relationship between Sport England and Active Partnerships. Currently there is a significant strand of activity to understand what is needed in relation to improvement, learning and connectivity. A working group has been established (Jude represents APs on this group), the question they seek to answer is *“What is required to support our collective ambitions for the next 10 years and how might we resource that (people, ways of working and investment)?*
- This work will have implications for the future of things like a National Body, the role of Sport England teams and extended workforce, and more broadly how we work together to find ways to support each other and learn together.



Ratings for each Priority*

| | |
|-------|--|
| Green | Progress better than or as expected at this point in time |
| Red | Progress behind where expected at this point in time, and additional support / resource needed |
| Grey | No progress expected at this point in time |

Highlights – a cross-section of areas of progress or success

- **Strategic Positioning:** Together Active continues to confirm it's role as the physical activity lead organisation for the sub-region across a range of strategic groups and the wider landscape. Presented new strategic approach to Community Leadership Team meeting. Attended Support For Young People Working group. Quarterly meetings with Deputy Public Health Director. Invited to included deliverables in the Stoke & Staffs Childrens STP. Introductory conversations with CCGs and PCN are now beginning and the understanding of PA as a crucial intervention in public health is being embedded.
- **Multi-Agency Funding Proposals:** Active Through Football submission completed, awaiting outcome mid July. If successful would bring £560,000 into Stoke. Successful bid for £24,000 submitted to the Freemasons with the NHS Combined Trust for PA during the holidays for young people on their Mental Health and Suicide caseloads.
- **Opening School Facilities:** Priority schools have been supported to apply for funding, and following two independent panel meetings, the majority of the £200,000 funding has been allocated
- **Active My Way:** AMW launch campaign is currently underway. We are steadily increasing our audience and over 150 bookings have been made via the activity finder so far.
- **Financial Processes:** The external audit took place recently with no concerns identified
- **Equality, Diversity and Inclusion:** Positive Board and Staff drop-in session held re language and terminology and some draft principles developed. Initial draft ED&I Framework developed. Update of journey piece on TA website. Written assessment of TA Position against key measure provided by the RACE Code consultants - draft response to 4 Principle statements reviewed at June Ed&I Group along with draft response to list of 12 'Must Do Actions'.

Challenges – areas not progressing as planned

- **Meeting Industry-Recognised Standards:** We have been waiting for feedback from Sport England regarding Together Active's Tier 3 submission for *A Code for Sports Governance* so as yet are not classed as compliant [update – response received from Sport England 12.07.21 requesting minor additional evidence]. Work to fully review our Safeguarding policies has also been delayed due to staff vacancies

*For details of each Priority or its individual Actions please see the full Annual Delivery Plan Quarterly Review. Strategic Outcomes and Priorities are listed at the end of this document.

Achieving Our Vision: Social Prescribing and Physical Activity

Social Prescribing is all about putting the person at the heart of their choices when it comes to their health and well-being. The referrals link workers receive generally, but not exclusively, come from health care professionals such as GPs or nurses.

We have now begun the process of training the (currently 35) social prescribers based and working within Staffordshire, with our first cohort consisting of 8 individuals. The training consists of two 3-hour sessions and a 1.5 hour follow up session 3 months later. The training instils link workers with the skills and confidence to talk about Physical Activity and its benefits, all of which is heavily underpinned by the principles and applications of behaviour change theory. In turn, these link workers play an integral role in getting people moving.

Really enjoyed the sessions thank you. Some useful info and strategies.

The session gave me a really good understanding of how to talk about the benefits of physical activity and how to get people to start being more active. There are loads of resources too which will help when talking to people in their homes.

We have now set up a mailing list of previous attendees which will we add to as groups complete the training, enabling us to have a direct link to share information and updates and gather information and feedback. This will be an important resource to help us understand what's happening on the ground, where the gaps are and what the impact is.

We are also working closely with the regional social prescribing coordinator to understand the wider picture of developments within social prescribing, looking for additional opportunities to roll out training, identifying needs gaps, and sharing and learning from best practice.

Strategic Outcomes

Priorities

| | | |
|--|---|--|
| Systems | A: Strong strategic leadership ensures that PA becomes a core feature in local policy and practice | A1: Strong strategic leadership ensures that PA becomes a core feature in local policy and practice |
| | | A2: Embed PA into treatment pathways and preventative strategies for lifestyle conditions |
| | | A3: Continue to make the case to retain and grow investment into Physical Activity |
| Environments | B: Our physical environments are places where being active is the easy choice | B1: Influence policy and decision makers to prioritise active travel, accessibility and PA in place and space making |
| | | B2: Campaign for design guidance to be integrated into all planning policies and new development |
| | | B3: Improve access to community assets particularly for those with health conditions and disabilities |
| Community and People | C: A workforce ranging from health professionals to community leaders will be mobilised to create multiple gateways into PA | C1: Fund well placed partners, community orgs etc. to deliver PA interventions to people with long-term health conditions |
| | | C2: We will support and facilitate the learning and development of our volunteer and professional workforce to create a more accessible and sustainable sector |
| | | C3: We will support the recovery of community and public leisure provision during & following the pandemic |
| | | C4: Commission targeted support for young people in care and youth justice systems |
| Advice, Influence and Information | D: TA is a trusted source of information, advice and guidance for residents, volunteers and professionals | D1: Use digital tools & campaigns that empower & support people with health conditions to be more active |
| | | D3: Use open data and Active My Way to support individuals into PA |
| | | D3: Act as an expert advisors, connecting to funding, disseminating guidelines and sharing best practice |
| Governance / ED&I | E: Our work is underpinned by impeccable standards of corporate governance and operations | E1: Ensuring TA is financially secure |
| | | E2: Equity, diversity, Inclusion |
| | | E3: Meeting industry-recognised standards |
| | | E4: Nurturing and developing staff |
| Impact | F: Ensuring we can effectively demonstrate the impact of our work | F1: Demonstrating Impact |

TOGETHER ACTIVE

Report to the Board – Enclosure 08

| | |
|--------------|------------------------------|
| Report Title | Safeguarding Policies Update |
| Date | 20 th July 2021 |

| | | |
|--------------------------------------|-----|--|
| Open Agenda item | Yes | |
| Private and Confidential Agenda item | | |

| | | |
|-----------------|-------|---------------|
| Contact Officer | Name: | Lijana Kaziow |
| | Tel: | 07889594823 |

| | |
|-----------------|---|
| For Information | |
| For Decision | X |

Purpose of Report

To ensure that Together Active has a Safeguarding and Child Protection Policy and a Safeguarding Adults at Risk Policy in place

Key Information and Recommendations for Trustees

- Together Active's current Safeguarding Policies are based on SASSOT's policies, which were previously adopted by the SASSOT Board
- The two policies will be fully reviewed and updated over the next 9 months to reflect any feedback from our review with CPSU in August, changes to legal requirements and good practice, and the revised requirements of *A Code for Sports Governance*
- Consider the recommendation to adopt both policies as they currently stand in the interim

Report

- SASSOT's most recent Safeguarding Adults at Risk policy was adopted by the SASSOT Board in July 2018 and the Safeguarding and Child Protection policy was adopted in April 2019
- These policies have been updated to reflect the transfer to Together Active

- and have undergone a minor review by the Safeguarding Lead.
- A full review is required to ensure both policies are fully up-to-date. They will also need to reflect the revised Safety and Welfare requirements of *A Code for Sports Governance* once these are released. Additionally Together Active will have an annual review with the Child Protection in Sport Unit (CPSU) in August which may lead to feedback regarding our policies.
 - We intend to have fully-reviewed policies in place by 31.03.21, but in the meantime we need these existing policies to be formally adopted by the Together Active Board.
 - Both policies can be viewed here: <https://togetheractive.org/about-us/board-member-secure-area/>