

Company Registration Number: 09964013
Charity Registration Number : 1168336

County Durham Sport

Financial Statements

For the year ended 31 March 2018

County Durham Sport

Index

Year Ended 31 March 2018

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County Durham Sport

Trustees' Report

Year Ended 31 March 2018

The trustees present their report together with the financial statements for the year ended 31 March 2018.

Reference and administrative information

Charity Name: County Durham Sport

Charity Registration Number 1168336

Company Registration Number 09964013

Registered Office and Operational Address
Sjovoll Centre
Front Street
Pity Me
Durham
DH1 5BZ

The Trustees

Mr S Brenkley (Resigned 30.11.2017)

Mr D Shipman

Mr E Parsons (Resigned 25.09.2017)

Mr P Bonnett (Resigned 31.07.2018)

Mrs D Forth

Mr L Cairns (Resigned 25.09.2017)

Mrs W Emberson

Mr C Cook (Resigned 13.06.2017)

Mrs M Levington

Cllr P Brookes (Resigned 30.11.2017)

Mr N Barton (Appointed 12.02.2018)

Company secretary Mr I Gardiner

Accountants UHY Torgersens
Chartered Accountants
Somerford Buildings
Norfolk Street
Sunderland
SR1 1EE

Independent examiner Mr P.N.Newbold BA, FCA

Structure, governance and management

County Durham Sport is a registered charity, set up to promote community participation in healthy recreation for the benefit of the inhabitants of County Durham. The provisions of its Memorandum and Articles of Association govern it.

County Durham Sport has a Board of Management who are responsible for the strategic direction of policy of the charitable company. At present the committee has five members from a variety of backgrounds relevant to the work of the charitable company. The charities' Manager/Executive Director is appointed by the Trustees to develop and manage the operations and activities of the charity.

County Durham Sport

Trustees' Report

Year Ended 31 March 2018

Objectives and activities

Our charity's purposes as set out in the objects contained in the company's memorandum and articles of association are to:

- promote community participation in healthy recreation for the benefit of the inhabitants of County Durham and the surrounding area and to promote and develop:
 - (a) public facilities, amenities, equipment and services for healthy recreation;
 - (b) facilities and services for recreational, sporting or other leisure time occupation in the interests of social welfare for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, have need of such facilities and services;
 - (c) the improvement and preservation of good health and well-being through participation in healthy recreation; and
 - (d) education, training and coaching courses which promote physical health and fitness

County Durham Sport is part of the national network of County Sports Partnerships. County Durham Sport is passionate about the power and positive impact that sport and physical activity can have in improving people's lives and the communities in which they live – whether supporting physical and mental wellbeing or individual, social, community and economic development.

As an independent organisation and key Active Durham partner, County Durham Sport contributes to the creation of effective and accessible opportunities for more people to “start, stay and succeed” in sport and physical activity, across the County.

Our role:

- Support, influence and improve the local “delivery system” for sport and physical activity
- Engage and understand local people and communities - to understand people's needs, behaviours and motivations to understand why so many people are inactive
- Inspire people to get active and stay active

Our vision:

Everyone able to improve the quality of their life through involvement in sport and physical activity.

Our mission:

To use evidence, insight and partnerships to understand and address inactivity.

Our business priorities

County Durham Sport's strategy – what and how the organisation works – reflects and builds upon a unique position:

- As an independent, agile and flexible organisation with an ability to function as an “honest broker”
- As a local team embedded within and connected to a national network, able to link national strategy with local opportunity
- With a clear focus on engaging, understanding and supporting local people to influence local opportunities

County Durham Sport

Trustees' Report

Year Ended 31 March 2018

Our business priorities (continued)

County Durham Sport's strategic priorities are/have been to:

- Support and influence local strategy and investment in sport and physical activity
- Understand, engage and inspire residents
- Support the local sport and physical activity infrastructure (clubs, coaches, volunteers, partners)
- Develop a robust, investable and sustainable charity.

County Durham Sport's work and approach is reflected in the following organisational values: Respect; Commitment; Integrity; Innovation; Excellence; Equality.

Public benefit statement

The Trustees have had regard to the Charities Commission guidance on their legal duty on public benefit; and are satisfied that the charitable company delivers public benefit and due regard is paid to the evidence on public benefit when deciding on what new projects and activities the charity should undertake.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

County Durham Sport has continued to operate well and effectively in its second full year as an independent company and charity, by promoting, co-ordinating and delivering a wide-range of services, activities and opportunities, for the benefit of residents of County Durham.

Notable work in 2017/18 has included:

Strategic networking – County Durham Sport has been a key partner in the Active Durham Partnership, co-leading the evolution of an evidence based approach; the development of the Active 30 campaign in primary schools; strategic work related to clubs, cycling, swimming and recreational running. County Durham Sport has also continued to contribute to the county-wide Healthy Weight Alliance and Better Together Partnership groups. County Durham Sport has added value through the provision of sector knowledge, insight, evidence, brokering relationships, signposting and information sharing. County Durham Sport has also undertaken significant partner consultation with over 50 local partners to contribute to County Durham Sport's revised strategic position and role.

Local intelligence and understanding – County Durham Sport has led and part funded the development of an evidence based approach to understanding Women's and Older People's participation in sport and physical activity; piloted the development of customer centricity, focussed upon work with women, girl guides, LGBT groups, and pre & post pregnancy women. County Durham Sport has also developed a relationship with 4Global and the "Intelligence Co-ordinator Programme", designed to make better use of activity data in supporting interventions for local residents.

Supporting National Governing Bodies of Sport – County Durham Sport has worked closely in the local translation and implementation of national plans, into County Durham, with national governing bodies for swimming, running, cycling, tennis, table tennis, basketball, boxing, weightlifting, cricket and canoeing. Our support has included insight; collaborative planning; brokering consultation; funding bid support, workforce development and club development. Through Club Durham, County Durham Sport trained and qualified 60 activators, 33 level 1 coaches and 22 level 2 coaches.

County Durham Sport

Trustees' Report

Year Ended 31 March 2018

Achievements and performance (continued)

Workforce development – County Durham Sport has played a key role in developing the coaching workforce in County Durham for and in conjunction with Club Durham, Women's Coaching Network and various sport and physical activity partners. Support, following on the development of needs analysis has included first aid and safeguarding training; workshops, network opportunities and the development of campaigns such as "Pass on your Passion" – targeting female coaches and leaders. In total, 307 coaches and leaders from 102 clubs engaged in 22 development workshops.

Programme delivery:

- **Primary Premium:** County Durham Sport is funded to support all primary schools in County Durham to make the most of the ring-fenced funding that they receive to improve the quality of the PE and sport activities they offer their pupils. We have worked through a network of partners to offer bespoke support to all primary schools. In academic year 17/18 schools in County Durham were utilising the funding as follows, to deploy additional coaches; extend competition; enhance healthy activities (i.e. swimming); support teacher training; deliver extracurricular clubs; support facilities; purchase equipment. County Durham Sport implemented the Inspire project in 6 schools, supporting resilience in young people; developed a GPS based curricular activity programme for KS1 and KS2 literacy and numeracy and co-led the development of the Active 30 campaign.
- **Satellite Clubs:** the Satellite Club programme aims to engage those 14-25yr olds who wouldn't chose to take part in sport or physical activity outside of PE at school. County Durham Sport has worked with local clubs and activity providers to provide new opportunities on school sites or venues such as community centres where young people feel comfortable taking part. 33 new satellite clubs have been established, attracting 689 new participants and sustaining 366. 23 clubs or organisations are delivering these satellite clubs, in 16 different sports. 10 clubs are female focused and 5 are disability focused.
- **School Games:** The School Games events provided a unique opportunity to motivate and inspire young people across the county to take part in more competitive school sport. Working through a network of local and national partners, the L3 events engaged 1680 young people drawn from 125 schools participating in 16 sports, cultural activities and a change for life festival.
- **Leadership and Volunteering:** County Durham Sport delivered young leader training in 10 primary schools and developed 132 young ambassadors across 9 schools, resulting in the creation of 14 new Leadership Champions.
- **Active Workplaces:** Focussed on the workplace setting, County Durham Sport engaged with the national Active Workplaces programme and delivered workplace games involving 70 inactive/fairly inactive adults from 7 business teams across the county.

Organisational effectiveness, governance and leadership - during 2017/18, County Durham Sport:

- achieved an external assessment rating of "Very Good" via the Quest Plus Active Communities assessment process.
- achieved the highest standards of Governance – Tier 3 – of the Code for Sports Governance
- appointed a new, highly experienced Chairperson.
- undertook and implemented a full organisational restructure including revised operational structure, roles and contracts of employment.

Standards – County Durham Sport maintained accredited standards for Equality and Safeguarding, having developed and implemented plans to support the organisation's approach, policies and implementation, whilst also supporting partners, by raising awareness, signposting, brokering relationships and applying the principles to funded programmes and partner delivery.

County Durham Sport

Trustees' Report

Year Ended 31 March 2018

Financial review

General reserves policy

Fund	Calculation or Rationale	Target Value £ 18/19
Working balance:	15% of monthly expenditure	£5k
Redundancy reserve:	Based on statutory minimum with County Durham Sport enhanced terms	£20k
Legal reserve:	Average industrial tribunal dismissal cost	£50k
Business closure costs:	3 months of skeleton staffing structure and management costs Based upon Executive Manager; Business Support Manager and 2 Development Managers; professional fees (i.e. HR/Legal where required)	£30k
DRAFT TOTAL		£105k

Amount held in reserves at the end of March 2018 was £449,448 made up as follows: -

£136,381 allocated as per general reserves policy above.

£169,348 unallocated and available for investment/programme and product development.

£143,719 allocated to programmes to be used as agreed with fund providers.

Planned Use of Reserves in 2018/19

The following table outlines plans for the use of reserves during 2018/19.

Item	Amount	Description	Rationale
Marketing – website re-design	£6000	Produce a new County Durham Sport website, in collaboration with Tees Valley Sport	Refresh website to ensure ease of use by residents/partners
Supporting partner in NE Disability Sports Awards	£750	Support delivery costs for the event as a co-sponsor	Part of a NE CSP partnership approach to raise the profile of disability sport
Supporting Active Durham Sport & Physical activity Awards	£500	Support delivery costs for the event as a co-sponsor	Part of a County Durham partnership approach to raise the profile of sport and physical activity
Collaboration – Tees Valley Sport	£5000	Notionally allocated for collaborative opportunities	Develop and support longer term efficiencies
HR	£1250	Support revision of County Durham Sport staff manual and organisational policies	Ensure highest standards of operational management

County Durham Sport

Trustees' Report

Year Ended 31 March 2018

Principal risks and uncertainties

The key risk to County Durham Sport on an ongoing basis, is the extent to which we are dependent on public funding, from Sport England and the challenge moving forward is to be able to sustain this degree of support from Sport England, whilst also diversifying income streams through income generation and other external grant aid.

Allied to the above, is the key challenge to retain and where necessary recruit team members, in the context of uncertain funding and the wider evolution in role, led by Sport England, for county sports partnerships such as County Durham Sport.

The final key risk – although this can also be considered an opportunity – relates to the future strategic positioning of County Durham Sport, in the context of ongoing cuts to public spending and service pressures across County Durham.

County Durham Sport manages risk through a comprehensive risk management policy and matrix, but in strategic terms, the organisation has proactively and boldly considered its future role and business focus, with a view to more effectively aligning itself to Sport England funding and objectives and identified “weaknesses” in sports administration and delivery in the county.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees

Mr I Gardiner
Charity Secretary
Date

Independent Examiner's Report to the Trustees of

County Durham Sport

Year Ended 31 March 2018

I report on the financial statements for the year ended 31 March 2018, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Mr P.N. Newbold BA, FCA
UHY Torgersens
Chartered accountants
Somersford Buildings
Norfolk Street
Sunderland
SR1 1EE

Date:

County Durham Sport

Statement of Financial Activities

Year Ended 31 March 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Income and expenditure					
Income					
Income from generated funds					
Donations and legacies	4	5,000	410,350	415,350	908,782
Income from charitable activities	4	19,379	25,753	45,132	70,105
Income from investment	4	735	-	735	618
Total income		<u>25,114</u>	<u>436,103</u>	<u>461,217</u>	<u>979,505</u>
Expenditure					
Expenditure on raising funds	5	3,719	129,574	133,293	172,065
Expenditure on charitable activities	5	37,370	486,311	523,681	498,382
Other expenditure	5	5,617	2,430	8,047	12,655
Total expenditure		<u>46,706</u>	<u>618,315</u>	<u>665,021</u>	<u>683,102</u>
Net income/(expenditure)		(21,592)	(182,212)	(203,804)	296,403
Transfers					
Transfers between funds		(8,195)	8,195	-	-
Net movements on funds		<u>(29,787)</u>	<u>(174,017)</u>	<u>(203,804)</u>	<u>296,403</u>
Total funds brought forward		199,135	454,117	653,252	-
Acquired from Durham County Council	17	-	-	-	356,849
Total funds carried forward		<u>169,348</u>	<u>280,100</u>	<u>449,448</u>	<u>653,252</u>

The notes on pages 11 to 21 form part of these financial statements

County Durham Sport

Balance Sheet

As at 31 March 2018

	Note	2018 £	2018 £	2017 £	2017 £
Fixed assets					
Tangible assets	10		4,645		9,290
			<u>4,645</u>		<u>9,290</u>
Current assets					
Debtors	11	7,601		13,338	
Cash at bank and in hand		459,499		658,463	
Total current assets		<u>467,100</u>		<u>671,801</u>	
Liabilities					
Creditors: Amounts falling due within one year	12	<u>22,297</u>		<u>27,839</u>	
Net current assets			444,803		643,962
Total net assets			<u>449,448</u>		<u>653,252</u>
Funds of the charity					
Unrestricted funds	15		169,348		199,135
Restricted funds	16		280,100		454,117
Total charity funds			<u>449,448</u>		<u>653,252</u>

For the year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The members have not required the charity to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.
- These financial statements have been prepared in accordance with Charities SORP (FRS102).

These financial statements were approved by the board of trustees and authorised for issue on _____, and are signed on behalf of the board by:

Mrs M Levington
Trustee

Company number 09964013

The notes on pages 11 to 21 form part of these financial statements

County Durham Sport

Statement of Cash Flows

Year Ended 31 March 2018

	Note	Total Funds 2018 £	Total Funds 2017 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	(199,699)	314,931
Cash flows from investing activities:			
Dividends, interest and rents from investments		735	618
Purchase of property, plant and equipment		-	(13,935)
Net cash provided by (used in) investment activities		<u>735</u>	<u>(13,317)</u>
Change in cash and cash equivalents in the reporting period		(198,964)	301,614
Cash and cash equivalents acquired from Durham County Council		-	356,849
Cash and cash equivalents at the beginning of the reporting period		658,463	-
Cash and cash equivalents at the end of the reporting period		<u>459,499</u>	<u>658,463</u>

The notes on pages 11 to 21 form part of these financial statements

Notes to the Financial Statements

Year Ended 31 March 2018

1 General information

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Sjovoll Centre, Front Street, Pity Me, Durham DH1 5BZ.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

3 Accounting policies

Basis of preparation

These financial statements have been prepared under the historical cost convention and in accordance with:

- i) the Statement of Recommended Practice: 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) issued in January 2015 (Charities SORP (FRS102))
- ii) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- iii) the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

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

Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Funds held by the charity are used for:

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objectives.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used for specific purposes as laid down by the donor or by specific terms of the appeal under which the funds are raised. Expenditure which meets these criteria is charged to the fund, with a fair allocation of management and support costs.

Notes to the Financial Statements

Year Ended 31 March 2018

3 Accounting policies (*continued*)

Donations and legacies

Donations and legacies are recognised in the Statement of Financial Activities when they are received.

Grants receivable

All grant income is recognised on the receivable basis. Grants relating to core costs are shown under Income from Generated Funds, whilst grants receivable to specific activities or projects are shown under Income from Charitable Activities.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or when the donor specifies that it is to be expended in a future period.

Income from investments

Bank interest is included in the Statement of Financial Activities on the accruals basis.

Expenditure

All expenditure is included on an accruals basis as a liability is incurred, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fixed assets

All fixed assets are initially recorded at cost.

Donated assets are capitalised at their market value, as estimated by the trustees, when they are received. The corresponding credit is included within donations and legacies under Income from Generated Funds.

Depreciation

Depreciation is calculated to write off the cost, less estimated residual value, of tangible fixed assets over their estimated useful lives. The annual depreciation rates and methods used are as follows:-

Office and general equipment	-	33.33%	straight line
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Notes to the Financial Statements

Year Ended 31 March 2018

3 Accounting policies (*continued*)

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities on a straight line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme for employees. The annual contributions payable are charged to the SOFA.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

4 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
Grants Receivable				
SE Core	-	200,000	200,000	211,922
Coaching	-	36,737	36,737	44,237
Plus: Accrued income	-	43	43	3,263
Mental Health	-	-	-	16,000
Move for Life	-	-	-	70,899
Street Games	-	-	-	28,139
Workplace Health	-	-	-	10,518
Club Links Maker	-	25,000	25,000	57,828
Move into Sport	-	-	-	59,358
Recreational Running	-	-	-	9,260
Satellite Clubs	-	-	-	100,653
Sports Makers	-	-	-	2,699
DfE Leaders & Volunteers	-	9,250	9,250	14,810
Primary School Support	-	38,974	38,974	81,586
School Games	-	44,456	44,456	68,250
Plus: Accrued income	-	25	25	544
Sportivate	-	-	-	99,772
SE Core (NGB)	-	-	-	8,984
Inspire	-	8,925	8,925	6,125
SE Active Lives	5,000	-	5,000	-
Durham Institute of Sport	-	1,000	1,000	-
Club Durham	-	6,000	6,000	-
SE Satellite Clubs – Capacity	-	21,690	21,690	-
SE Satellite Clubs – Delivery	-	17,400	17,400	-
Disability Sports Awards (NEDSA)	-	850	850	-
	<u>5,000</u>	<u>410,350</u>	<u>415,350</u>	<u>894,847</u>
Donations				
Durham County Council	-	-	-	13,935
	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,935</u>
Total donations and legacies	<u>5,000</u>	<u>410,350</u>	<u>415,350</u>	<u>908,782</u>

The income from donations and legacies for the charity was £415,350 (2017: £908,782) of which £5,000 was unrestricted (2017: £13,935) and £410,350 restricted (2017: £894,847).

Notes to the Financial Statements

Year Ended 31 March 2018

4 Donations and legacies (continued)

Income from charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Course income	2,974	1,390	4,364	7,786
Event income	3,475	8,842	12,317	15,726
Miscellaneous income	12,930	15,521	28,451	46,593
	<u>19,379</u>	<u>25,753</u>	<u>45,132</u>	<u>70,105</u>

The income from charitable activities for the charity was £45,132 (2017: £70,105) of which £19,379 was unrestricted (2017: £15,004) and £25,753 restricted (2017: £55,101).

Income from investments	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Bank Interest receivable	<u>735</u>	<u>-</u>	<u>735</u>	<u>618</u>

The income from investment for the charity was £735 (2017: £618) which was unrestricted in the current and previous year.

5 Analysis of expenditure

Expenditure on raising funds	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Grants payable	3,673	84,320	87,993	125,565
Advertising and promotion	46	27,301	27,347	37,150
Event expenses	-	16,681	16,681	6,790
Conferences and seminars	-	1,272	1,272	2,560
	<u>3,719</u>	<u>129,574</u>	<u>133,293</u>	<u>172,065</u>

The expenditure on raising funds for the charity was £133,293 (2017: £172,065) of which £3,719 was unrestricted (2017: £2,000) and £129,574 restricted (2017: £170,065).

Expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Session delivery	-	2,530	2,530	1,996
Taster sessions	-	60	60	240
Fitness sessions	-	50	50	180
Yoga sessions	-	230	230	1,057
Venue hire	(357)	9,062	8,705	18,715
Insurance	-	3,190	3,190	2,721
Wages and salaries	8,287	238,599	246,886	278,218
Staff NI	1,198	19,956	21,154	19,616
Staff pension	892	25,227	26,119	27,260
Travel and subsistence	22	7,479	7,501	12,700
Telephone	123	4,982	5,105	5,092
Printing, postage and stationery	-	2,393	2,393	2,740
Equipment and computer costs	20,144	24,238	44,382	32,492
Training costs	(4,085)	45,233	41,148	32,836
Legal and professional	11,146	58,919	70,065	61,079
Accountancy fees	-	1,752	1,752	1,440
Redundancy	-	34,619	34,619	-
Rent	-	7,792	7,792	-
	<u>37,370</u>	<u>486,311</u>	<u>523,681</u>	<u>498,382</u>

The expenditure on charitable activities for the charity was £523,681 (2017: £498,382) of which £37,370 was unrestricted (2017: £9,377) and £486,311 was restricted (2017: £489,005).

Notes to the Financial Statements

Year Ended 31 March 2018

5 Analysis of expenditure (continued)

Other expenditure	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Hospitality	308	1,823	2,131	5,244
Premises expenses	-	527	527	1,692
Sundry expenses	119	80	199	344
Clothing costs	-	-	-	260
Subscriptions	509	-	509	470
Depreciation	4,645	-	4,645	4,645
Bank Charges	36	-	36	-
	<u>5,617</u>	<u>2,430</u>	<u>8,047</u>	<u>12,655</u>

Other expenditure for the charity was £8,047 (2017: £12,655) of which £5,617 was unrestricted (2017: £4,894) and £2,430 restricted (2017: £7,761).

6 Independent examination fees

	2018 £	2017 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,752</u>	<u>1,440</u>

7 Staff costs

Staff costs were as follows:	Total Funds 2018 £	Total Funds 2017 £
Wages and salaries	246,886	278,218
Social security costs	21,154	19,616
Pension costs	26,119	27,260
	<u>294,159</u>	<u>325,094</u>

The charity considers its key management personnel comprise of the trustees, the charity secretary and two development managers. The total employed benefits including employer pension contributions of the key management personnel were £138,475 (2017: £110,697). No employee received in excess of £60,000 during the current or preceding year.

The average monthly number of employees during the year was 9 (2017: 11).

8 Trustees remuneration

Trustees received no remuneration (2017: £nil) and were reimbursed £nil (2017: £nil) for expenses during the year.

9 Taxation

The charity considers its activities to be exempt from corporation tax by virtue of Section 466 of the Corporation Taxes Act 2010.

Notes to the Financial Statements

Year Ended 31 March 2018

10	Tangible fixed assets		Office & general equipment
	Cost		£
	At 1 April 2017		13,935
	Additions		-
	At 31 March 2018		<u><u>13,935</u></u>
	Depreciation		
	At 1 April 2017		4,645
	Charge for the year		4,645
	At 31 March 2018		<u><u>9,290</u></u>
	Net Book Value		
	At 31 March 2018		<u><u>4,645</u></u>
	At 31 March 2017		<u><u>9,290</u></u>
11.	Debtors		
		2018	2017
		£	£
	Trade debtors	5,235	6,494
	Prepayments and accrued income	2,366	6,844
		<u><u>7,601</u></u>	<u><u>13,338</u></u>
12.	Creditors: amounts falling due within one year		
		2018	2017
		£	£
	Trade creditors	271	17,046
	Accruals	19,536	10,793
	Bank loans & overdraft	2,490	-
		<u><u>22,297</u></u>	<u><u>27,839</u></u>
13.	Related party transactions		
	No transactions with related parties were undertaken during the year.		
14.	Commitments under operating leases		
	At 31 March 2018 the charity had aggregate commitments under non-cancellable operating leases as set out below:		
		2018	2017
		£	£
	Operating leases which expire		
	In less than one year	<u><u>10,008</u></u>	<u><u>2,833</u></u>

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2018

15. Unrestricted funds

	At 1 April 2017	Income £	Expenditure £	Transfers £	At 31 March 2018 £
General reserves	199,135	25,114	(46,706)	(8,195)	169,348
Total Unrestricted Funds	<u>199,135</u>	<u>25,114</u>	<u>(46,706)</u>	<u>(8,195)</u>	<u>169,348</u>

16. Restricted funds

	At 1 April 2017	Income £	Expenditure £	Transfers £	At 31 March 2018 £
General reserves	171,000	-	(34,619)	-	136,381
SE Core	9,669	200,000	(214,962)	5,293	-
Coaching	3,233	37,329	(43,224)	2,662	-
Club Links Maker	11,205	25,000	(36,205)	-	-
Move into Sport	48,081	-	(47,521)	-	560
Satellite Clubs	47,284	45	(47,329)	-	-
Sports Makers	708	18	(726)	-	-
DfE Leaders and Volunteers	6,318	9,560	(11,298)	-	4,580
Primary School Support	31,303	39,374	(48,918)	-	21,759
School Games	28,149	44,981	(48,807)	-	24,323
Sportivate	22,854	-	(22,852)	-	2
Move 4 Life	13,240	-	(13,240)	-	-
Awards Scheme	-	1,404	(1,644)	240	-
Street Games	13,106	-	(6,875)	-	6,231
Workplace Health	660	4,930	(5,140)	-	450
Recreational Running	8,762	480	(2,107)	-	7,135
Inspire	2,925	15,265	(3,200)	-	14,990
Durham Institute of Sport	3,500	1,000	-	-	4,500
Club Durham	16,120	8,000	(1,824)	-	22,296
Mental Health	16,000	-	-	-	16,000
Tech-Know Trail	-	150	(86)	-	64
SE Satellite Clubs – Capacity	-	21,690	(15,321)	-	6,369
SE Satellite Clubs – Delivery	-	17,400	(3,000)	-	14,400
Disability Sports Awards (NEDSA)	-	9,477	(9,417)	-	60
Total restricted funds	<u>454,117</u>	<u>436,103</u>	<u>(618,315)</u>	<u>8,195</u>	<u>280,100</u>

Purposes of restricted funds

SE Core

To provide a consistent set of services for National Governing Bodies and for Sport England. To drive participation, increasing the number of people aged 14 plus playing sport each week across England and to nurture and develop talent. CSPs are the interface between national plans for sport and local stakeholders (including Local Authorities).

16. Purposes of restricted funds (continued)

Coaching

With regard to our work with coaches, creating and delivering 5 innovative interventions to meet our County's needs, we focussed on interventions to ensure that the right coach is in the right place at the right time. Our work covered includes supporting the development of Performance Coaches, increasing the number of Female Coaches through effective mentoring, encouraging and supporting more people for areas of high deprivation to become coaches, developing coaches to help make young people more active more often, and launching a local campaign to encourage the increase and development of more female coaches.

Club Links Maker

Capacity support to create links between schools, colleges, universities and NGB and other clubs to facilitate the establishment and delivery of satellite clubs.

Move into Sport

To target inactive people aged 18+ with CVD and diabetes risk. To support local sports clubs and providers from 8 – 10 sports with resources to help them attract and retain new participants from the target group. The project aims to engage a minimum of 2,200 inactive individuals in sport with at least 1,210 of these still being active after 6 months.

Satellite Clubs/SE Satellite Clubs – Capacity/SSE Satellite Clubs - Delivery

The Satellite Club programme aims to engage those 14-25yr olds who wouldn't chose to take part in sport or physical activity outside of PE at school. County Durham Sport has worked with local clubs and activity providers to provide new opportunities on school sites or venues like community centres where young people feel comfortable taking part.

Sports Makers

To train and support volunteers to increase opportunities available for people to participate and volunteer in sport and physical activities.

Dfe Leaders and Volunteers

The Leadership and Volunteering programme has enabled young people to access a range of support, including sport specific qualifications, generic training such as media and event organisation and regular meetings to help with their development.

Primary School Support

County Durham Sport is funded to support all primary schools in County Durham to make the most of the ring-fenced funding that they receive to improve the quality of the PE and sport activities they offer their pupils. We have worked through a network of partners to offer bespoke support to all primary schools. In academic year 16/17 schools in County Durham were utilising the funding as follows: to deploy additional coaches; extend competition, enhance healthy activities (i.e. swimming), support teacher training, deliver extra-curricular clubs, support facilities, purchase equipment.

School Games

The School Games events provided a unique opportunity to motivate and inspire young people across the county to take part in more competitive school sport.

16. Purposes of restricted funds (continued)

Sportivate

The Sportivate programme is focussed on encouraging young people aged between 11-25 to try new sporting activities and develop a lifetime habit of participation.

Move 4 Life

To work with local activity providers to help to provide an appropriate pathway to signpost those who are at an increased risk of either cardiovascular disease or Type 2 Diabetes and help them to become more physically active.

Awards Scheme

Through the County Awards programme the charity receive nominations and celebrate the outstanding achievements of clubs, coaches, volunteers, schools, disabled people, young people and many other related organisations.

Street Games

To support the creation of Doorstep Clubs in deprived areas across the county for young people aged between 14 – 25. Doorstep Sport Clubs are fun, informal sports clubs that operate at the right time, for the right price, in the right place and in the right style. They provide a vibrant and varied sporting offer to young people in disadvantaged communities that is designed to grow their motivation and ability to adopt a sporting habit for life.

Workplace Health

County Durham Sport also provides support to adults across the county, through our Active Workplace and workplace challenge programme.

Recreational Running

County recreational running is an approach that has been developed to support England Athletics to embed their national Runtogether programme into the country.

Inspire

The Inspire Project is comprised of four unit modules which involve fun and engaging workshops designed to build resilience in primary age children, help to focus their attention, encourage the pursuit of dreams and goals in the face of adversity and equip children with the appropriate support and guidance to allow them to make informed and effective decisions about their futures.

Inspire supports young people's emotional well-being and the development of a rounded young person, using sport, physical activity and athlete role models as the tool.

Durham Institute of Sport

Durham Institute of Sport supports the development of the county's talented athletes and coaches and helps them achieve their sporting potential. Working hand-in-hand with the best performers, coaches and sports practitioners, and provide support and assistance to optimise training, preparation and performance.

Durham Institute of Sport is specifically intended to support athletes and coaches performing and working at county level through to international level, and as the performance pathways for different sports vary hugely, the relevant National Governing Body (NGB) of sport is consulted to ensure that support is offered at the right level.

16. Purposes of restricted funds (continued)

Club Durham

Club Durham is County Durham's Club Support programme and the charity has played a lead role in developing this programme, bringing together a wide range of support services from a number of key local and national organisations to support the development of voluntary sports clubs in the county. Club Durham has now over 300 clubs registered on the scheme and has provided one to one support, access to qualifications, training and networks events as well as providing tools and resources to help clubs develop their skills and help to create stronger and more sustainable clubs.

Mental Health

The charity works with service users to understand their needs and barriers to engagement, reviews the current service and participant pathways with a view to identifying and co-designing approaches/programmes that could be adopted.

Tech-Know Trail

Tech-Know Trail has taken the traditional treasure hunt concept and combined it with innovative technology and inspired content to create fun, engaging, interactive challenges designed to get players moving. Played on tablets or smartphones, each of the challenges includes a variety of interesting questions and trivia along with fun, photo and video tasks. The GPS hot spotting technology allows games to be played in a location of the users choosing. Our bespoke game packages offer organisations the opportunity to create a completely unique game aligned to the organisation's branding and requirements, whether the organisation wants a game for a day, a months or a year.

North East Sports' Disability Awards (NEDSA)

The North East Disability Sports' Awards celebrate the fantastic achievements and contributions that athletes, coaches, clubs and schools have made to disability sport across the region. The event is in its 15th year and is always fiercely contested.

Whilst performing on the world stage is the goal for many, the Awards recognise a much broader range of achievement and endeavour. The performance categories include Male and Female Personality, Young Male and Young Female Achiever and Team and Coach of the Year. There are also awards for Service to Sport, Participation and Schools and Clubs. The 2016 awards saw 98 individuals and clubs nominated for the ten awards reflecting the increasing interest and participation in disability sport in the region.

17. Acquisition note

On 1st April 2016, the charity acquired the assets of Culture and Sport, a department of Durham County Council.

The funds acquired from Durham County Council were;

	£
Cash received	684,135
Deferred income	(327,286)
Restricted reserves	(171,000)
Unrestricted reserves	(185,849)

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2018

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

	2018	2017
	£	£
Net movement in funds for the reporting period	(203,804)	296,403
Adjustments for:		
Depreciation charges	4,645	4,645
Dividends, interest and rents from investments	(735)	(618)
(Increase)/decrease in debtors	5,737	(13,338)
Increase/(decrease) in creditors	(5,542)	27,839
Net cash provided by (used in) operating activities	<u>(199,699)</u>	<u>314,931</u>

19. Analysis of cash and cash equivalents

	2018	2017
	£	£
Cash at bank and in hand	459,499	658,463
Total cash and cash equivalents	<u>459,499</u>	<u>658,643</u>

20. Company limited by guarantee

The charitable company is limited by guarantee in that every member undertakes to contribute such amounts as may be required in the event of the charitable company being wound up, for the payments of the debts, liabilities and the cost of winding up not exceeding £1 per member.