

Company registration number: 09964013

Charity registration number: 1168336

COUNTY DURHAM SPORT

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

County Durham Sport

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County Durham Sport

Reference and Administrative Details

Trustees	M Levington K Spencer I Youll (resigned 8 January 2022) W Emberson D Shipman S Harding S Campbell (appointed 1 March 2022) L K J Gibson (appointed 23 August 2021) M Gregson (appointed 23 August 2021)
Registered Office	Sjovoll Centre Front Street Framwellgate Moor Durham DH1 5BL The charity is incorporated in England and Wales.
Company Registration Number	09964013
Charity Registration Number	1168336
Bankers	The Co-operative Bank Plc Central Customer Services PO Box 250 Delf House Skelmersdale Lancashire WN8 6WT
Independent Examiner	Simon Brown BA ACA DChA Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS
Key Management Personnel	M Rhodes, Managing Director

County Durham Sport

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Structure, governance and management

Nature of governing document

County Durham Sport is a registered charity, set up to promote community participation in healthy recreation for the benefit of 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 six 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.

Recruitment and appointment of trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and training of trustees

All Trustees are recruited based on the skills required and the needs of the charity at that point in time and future plans. We also try where possible to ensure a fair gender balance. All procedures are in line with the Charity Commission guidelines.

Major risks and management of those risks

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 Active 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.

County Durham Sport

Trustees' Report

Objectives and activities

Objects and aims

What's our challenge?

30% of adults in County Durham do less than 30mins physical activity per week (Active Lives Survey, 2019/20). Tackling inactivity in County Durham is a huge challenge, especially given the significant social, economic and health-related challenges we also face here. We believe that positive change is possible. But it requires a collaborative whole-systems approach, with a holistic understanding of people's day to day lived experience.

How can we help?

We empower local people to be more active. We do this by working with local organisations and senior leaders to encourage a more equal, collaborative, and proactive approach to making a healthy lifestyle an easy choice for everyone.

What have we achieved?

Organisational Effectiveness, Governance and Leadership

During 2021/22, County Durham Sport:

- Maintained the highest standards of Governance – Tier 3 – of the Code for Sports Governance
- Appointed new, varied and experienced board members
- Continued to review and renew its governance structure to ensure effectiveness
- 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.

Partnership

Partners described their working relationship with us as: supportive, professional, positive, growing, collaborative, and friendly via the annual 'Partner Satisfaction Survey'.

Through the Tackling Inequalities Fund we provided funds to a diverse range of community organisations, some who were delivering physical activity for the first time to support local people through the pandemic. Funds were distributed to organisations with a particular emphasis on supporting those communities facing social and economic hardship.

County Durham Sport

Trustees' Report

Policy

We have worked hard to find our place at the table to influence local policy. Specifically, in the areas of health, ageing, infrastructure, planning, and environment. We have also been a key player in progressing the emerging County Durham Physical Activity Strategy. We bring an insight-led, whole-systems perspective to the table, helping our partners to understand the complex issues which influence physical activity. For example, we commissioned a researcher to review existing policy documents (from across Durham County Council's departments) to identify gaps and opportunities in creating a joined-up approach to tackling the inactivity and climate crises together. This review was presented to policy-makers at the Physical Activity Strategy Committee and shared to wider partners

People

We have invested in staff development to help everyone at County Durham Sport embrace our role as a system influencer, and spread our mission and values across the local system. This has been through both formal and informal training, and the development of tools and frameworks.

Externally, we have worked hard to shift the mindset of local partners, from one of delivering traditional sporting activities, to one of tackling inequalities. We support our partners to understand how physical activity policy and practice might better accommodate those people who have historically found it more challenging to be active. Some key examples of this influence work include:

- Working with School Games Organisers to create a more diverse, inclusive, and participation-based physical activity offer for local school children.
- Working with senior leaders in education to encourage a Physical Literacy approach to sport and physical activity – based around promoting motivation, confidence, competence, and understanding.
- Collaborating with UK Coaching and in consultation with the Active Places networks, to develop “Active Friends”, a community champion programme which gives local people the skills, knowledge and confidence to promote physical activity to others in their neighbourhood.
- Investing in young people through our Activity Volunteer Programme. Co-developed with young people, this training builds transferable life skills for those not in employment or education, with additional needs, or from less affluent communities. Over 65 young people have completed this programme to date.

Place

Our flagship place-based work, Active Shildon and Active Valleys, aim to support people living in disadvantaged communities to fit activity into their lives in a way that works for them. We take a holistic approach to tackle the wider challenges these communities face, enabling them to live happier healthier lifestyles. The Active Places partnerships have created new local opportunities for people to get active where they live. For example, by facilitating local initiatives (such as Parkletics, Borrow a Bike and Play Streets).

County Durham Sport

Trustees' Report

Beyond the Active Places pilot, we have adopted a place-based approach to our work with children, young people, and families. We have established five Park Play sites, using existing community green spaces as a hub for family-based activity. We have also managed Active North East, a series of televised physical activity sessions aimed at children and young people in County Durham. These TV episodes were specifically filmed in recognisable County Durham places. The benefits of this have been twofold: viewers are engaged and encouraged by seeing their own local community on TV and this has even encouraged people to get out and visit nearby places which they haven't previously been to.

Remaining challenges

Alongside all of our proud achievements, there remain challenges for us to tackle. We don't shy away from this. For example, capturing and sharing our impact as part of a complex, whole-systems approach is not easy, and we are experimenting with techniques such as Ripple Effects Mapping to evaluate our Active Places pilot. We hope this will allow us to capture and share both intended and unintended impacts of this work in two County Durham communities.

We embed learning into both formal processes, and our informal interactions and culture – which includes both our staff team and board members.

General Reserves Policy

Fund	Calculation or Rationale	Target Value £ 21/22
Working balance:	15% of monthly expenditure	£5k
Redundancy reserve:	Based on statutory minimum with County Durham Sport enhanced terms	£40k
Legal reserve:	Average industrial tribunal dismissal cost	£50k
Business closure costs:	3 months of skeleton staffing structure and management costs Based upon Managing Director; Office Manager and 1 Development Manager; professional fees (i.e. HR/Legal where required)	£30k
TOTAL		£125k

Policy on Reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. The Trustees considered it would be appropriate to hold approximately £125,000 in free reserves. At the year end free reserves were £44,371 (2021: £136,220) after designating £125,000 as detailed above in the general reserves policy.

County Durham Sport

Trustees' Report

Fundraising disclosures

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of County Durham Sport for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Reappointment of independent examiner

Azets Audit Services Limited, trading as Azets Audit Services, were appointed as Independent Examiner to the company following their acquisition of Tait Walker LLP, trading as MHA Tait Walker, on 1 May 2022.

Simon Brown, BA ACA DChA of Azets Audit Services has been reappointed as independent examiner for the ensuing year.

County Durham Sport

Trustees' Report

The annual report was approved by the trustees of the charity on ~~.....~~ ^{22/12/22} and signed on its behalf by:



.....
M Levington
Trustee

County Durham Sport

Independent Examiner's Report to the trustees of County Durham Sport ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of County Durham Sport are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

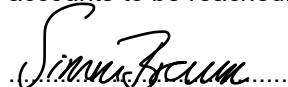
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of County Durham Sport as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Simon Brown BA ACA DChA
Azets Audit Services

Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 22/12/22

Azets Audit Services is a trading name of Azets Audit Services Limited.

County Durham Sport

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Charitable activities	3	210,679	454,774	665,453	515,966
Investment income	4	<u>125</u>	<u>-</u>	<u>125</u>	<u>1,902</u>
Total Income		<u>210,804</u>	<u>454,774</u>	<u>665,578</u>	<u>517,868</u>
Expenditure on:					
Charitable activities	5	<u>(304,050)</u>	<u>(512,055)</u>	<u>(816,105)</u>	<u>(596,959)</u>
Total Expenditure		<u>(304,050)</u>	<u>(512,055)</u>	<u>(816,105)</u>	<u>(596,959)</u>
Net expenditure		(93,246)	(57,281)	(150,527)	(79,091)
Transfers between funds		<u>(6,165)</u>	<u>6,165</u>	<u>-</u>	<u>-</u>
Net movement in funds		(99,411)	(51,116)	(150,527)	(79,091)
Reconciliation of funds					
Total funds brought forward		<u>262,617</u>	<u>170,565</u>	<u>433,182</u>	<u>512,273</u>
Total funds carried forward	17	<u><u>163,206</u></u>	<u><u>119,449</u></u>	<u><u>282,655</u></u>	<u><u>433,182</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 17.

County Durham Sport

Comparative Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Charitable activities	3	203,743	312,223	515,966
Investment income	4	<u>1,902</u>	<u>-</u>	<u>1,902</u>
Total income		<u>205,645</u>	<u>312,223</u>	<u>517,868</u>
Expenditure on:				
Charitable activities	5	<u>(218,674)</u>	<u>(378,285)</u>	<u>(596,959)</u>
Total expenditure		<u>(218,674)</u>	<u>(378,285)</u>	<u>(596,959)</u>
Net expenditure		(13,029)	(66,062)	(79,091)
Transfers between funds		<u>133,632</u>	<u>(133,632)</u>	<u>-</u>
Net movement in funds		120,603	(199,694)	(79,091)
Reconciliation of funds				
Total funds brought forward		<u>142,014</u>	<u>370,259</u>	<u>512,273</u>
Total funds carried forward	17	<u><u>262,617</u></u>	<u><u>170,565</u></u>	<u><u>433,182</u></u>

County Durham Sport

(Registration number: 09964013)
Balance Sheet as at 31 March 2022


	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	-	1,397
Current assets			
Debtors	13	5,921	1,889
Cash at bank and in hand		<u>313,602</u>	<u>448,333</u>
		319,523	450,222
Creditors: Amounts falling due within one year	14	<u>(36,868)</u>	<u>(18,437)</u>
Net current assets		<u>282,655</u>	<u>431,785</u>
Net assets		<u>282,655</u>	<u>433,182</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	119,449	170,565
Unrestricted income funds			
Unrestricted funds		<u>163,206</u>	<u>262,617</u>
Total funds	17	<u>282,655</u>	<u>433,182</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 28 were approved by the trustees, and authorised for issue on 22/12/22 and signed on their behalf by:


.....
M Levington
Trustee

County Durham Sport

Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash expenditure		(150,527)	(79,091)
Adjustments to cash flows from non-cash items			
Depreciation		1,133	1,159
Investment income	4	<u>(125)</u>	<u>(1,902)</u>
		(149,519)	(79,834)
Working capital adjustments			
(Increase)/decrease in debtors	13	(4,032)	31
Increase in creditors	14	3,681	6,171
Increase in deferred income		<u>14,750</u>	<u>-</u>
Net cash flows from operating activities		<u>(135,120)</u>	<u>(73,632)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	125	1,902
Purchase of tangible fixed assets	12	-	(469)
Sale of tangible fixed assets		<u>264</u>	<u>173</u>
Net cash flows from investing activities		<u>389</u>	<u>1,606</u>
Net decrease in cash and cash equivalents		(134,731)	(72,026)
Cash and cash equivalents at 1 April		<u>448,333</u>	<u>520,359</u>
Cash and cash equivalents at 31 March		<u><u>313,602</u></u>	<u><u>448,333</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is: Sjovoll Centre, Front Street, Framwellgate Moor, Durham, DH1 5BL

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

County Durham Sport 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 notes.

The financial statements are prepared in sterling, which is the functional currency of the charity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Estimation uncertainty and judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported.

Income and endowments

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 the income receivable can be measured reliably.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

Investment income

Bank interest is recognised once notification has been received of the interest due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Government grants

Government grants are recognised based on the performance model and are measured at the fair value of the asset received or receivable. Grants are classified as revenue. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class

Furniture and equipment

Depreciation method and rate

33.33% straight line

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds, including those designated, are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grant Income	196,774	454,774	651,548	514,324
Course income	4,172	-	4,172	1,561
Miscellaneous income	9,733	-	9,733	81
Total for 2022	<u>210,679</u>	<u>454,774</u>	<u>665,453</u>	<u>515,966</u>
Total for 2021	<u>203,743</u>	<u>312,223</u>	<u>515,966</u>	

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

Analysis of Grant Income

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Primary Role	196,774	-	196,774	202,101
Workforce	-	48,333	48,333	45,050
SE Satellite Clubs - Capacity	-	-	-	42,407
SE Satellite Clubs - Delivery	-	-	-	46,950
Tackling Inequalities	-	60,000	60,000	100,000
Active Places	-	23,985	23,985	15,414
School Sport	-	160,830	160,830	59,902
Partnership Engagement	-	-	-	2,500
2022 Commonwealth Games Legacy	-	14,750	14,750	-
Moving Communities	-	8,108	8,108	-
Opening Up School Facilities	-	138,768	138,768	-
	<u>196,774</u>	<u>454,774</u>	<u>651,548</u>	<u>514,324</u>

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>125</u>	<u>-</u>	<u>125</u>	<u>1,902</u>
Total for 2021	<u>1,902</u>	<u>-</u>	<u>1,902</u>	

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2022	2021
		£	£	£	£
Charitable Activities		268,102	512,055	780,157	580,848
Allocated support costs	6	<u>35,948</u>	<u>-</u>	<u>35,948</u>	<u>16,111</u>
		<u>304,050</u>	<u>512,055</u>	<u>816,105</u>	<u>596,959</u>
Total for 2021		<u>218,674</u>	<u>378,285</u>	<u>596,959</u>	
				Total	Total
				2022	2021
				£	£
Charitable Activities				241,070	153,861
Conference, seminars and venue hire				47,429	17,805
Advertising and Promotion				9,890	6,060
Wages and salaries				369,914	275,012
Travel and subsistence				1,729	36
Telephone				3,828	4,830
Printing, postage and stationery				1,551	1,974
Equipment and computer costs				8,120	14,036
Training costs				2,715	3,927
Legal and professional				99,183	96,512
Event expenses and session delivery				-	6,795
Support costs				<u>30,676</u>	<u>16,111</u>
				<u>816,105</u>	<u>596,959</u>

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Analysis of support costs

Raising funds expenditure

Support Costs

	Total 2022	Total 2021
	£	£
Rent	11,004	7,607
Insurance	2,413	2,748
Hospitality	857	222
Sundry expenses	3,651	-
Subscriptions	8,872	1,603
Depreciation	1,129	1,145
Bank charges	-	36
Independent examiner costs	2,750	2,750
	<u>30,676</u>	<u>16,111</u>

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	1,133	1,159
Independent examination fees	2,750	2,750

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

N Barton

£Nil (2021: £36) of expenses were reimbursed to N Barton during the year.

I Youll

£105 (2021: £Nil) of expenses were reimbursed to I Youll during the year.

M Gregson

£314 (2021: £Nil) of expenses were reimbursed to M Gregson during the year.

L K J Gibson

£130 (2021: £Nil) of expenses were reimbursed to L K J Gibson during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	328,588	241,223
Social security costs	26,858	22,155
Pension costs	14,468	11,634
	<u>369,914</u>	<u>275,012</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2022	2021
	No	No
Staff	<u>10</u>	<u>8</u>

The number of employees whose emoluments fell within the following bands was:

	2022	2021
	No	No
£70,001 - £80,000	<u>1</u>	<u>-</u>

The total employee benefits of the key management personnel of the charity were £71,446 (2021 - £57,423).

10 Independent examiner's remuneration

	2022	2021
	£	£
Examination of the financial statements	<u>2,750</u>	<u>2,750</u>

11 Taxation

The charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	17,603	17,603
Disposals	(280)	(280)
At 31 March 2022	<u>17,323</u>	<u>17,323</u>
Depreciation		
At 1 April 2021	16,206	16,206
Charge for the year	1,133	1,133
Eliminated on disposals	(16)	(16)
At 31 March 2022	<u>17,323</u>	<u>17,323</u>
Net book value		
At 31 March 2022	<u>-</u>	<u>-</u>
At 31 March 2021	<u>1,397</u>	<u>1,397</u>

13 Debtors

	2022 £	2021 £
Trade debtors	3,170	-
Prepayments	2,751	1,889
	<u>5,921</u>	<u>1,889</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	19,268	15,292
Accruals	2,850	3,145
Deferred income	14,750	-
	<u>36,868</u>	<u>18,437</u>
	2022 £	2021 £
Deferred income at 1 April 2021	-	-
Resources deferred in the period	14,750	-
Amounts released from previous periods	-	-
Deferred income at year end	<u>14,750</u>	<u>-</u>

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £14,468 (2021 - £11,634).

16 Commitments

Other financial commitments

Other financial commitments are in relation to operating leases the charity has entered into as at the year end.

The total amount of other financial commitments not provided in the financial statements was £6,221 (2021 - £14,873).

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
General reserves	136,220	210,804	(302,653)	(6,165)	38,206
Designated					
Capital reserves	1,397	-	(1,397)	-	-
Working Balance Reserve	5,000	-	-	-	5,000
Redundancy Reserve	40,000	-	-	-	40,000
Legal Reserve	50,000	-	-	-	50,000
Business Closure Reserve	30,000	-	-	-	30,000
	<u>126,397</u>	<u>-</u>	<u>(1,397)</u>	<u>-</u>	<u>125,000</u>
Total unrestricted funds	<u>262,617</u>	<u>210,804</u>	<u>(304,050)</u>	<u>(6,165)</u>	<u>163,206</u>
Restricted funds					
Workforce	23,534	48,333	(58,878)	-	12,989
Move into Sport	560	-	-	-	560
DfE Leaders and Volunteers	4,010	-	(7,609)	3,599	-
Primary School Sport	-	-	(466)	466	-
School Games	6,688	-	(2,779)	-	3,909
Sportivate	2	-	-	-	2
Street Games	6,231	-	-	-	6,231
Workplace Health	450	-	-	-	450
Recreational Running	7,135	-	-	-	7,135
Inspire	17,390	-	-	-	17,390

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Club Durham	15,396	-	-	-	15,396
Mental Health	16,000	-	-	-	16,000
Tech-Know Trail	19	-	-	-	19
SE Satellite Clubs - Capacity	10,829	-	-	-	10,829
SE Satellite Clubs - Delivery	8,273	-	(3,000)	-	5,273
Active Shildon	4,995	-	-	-	4,995
Tackling inequalities	5,406	60,000	(56,592)	-	8,814
Active places	(1,022)	23,985	(26,641)	-	(3,678)
School sport	42,169	160,830	(202,629)	-	370
Partnership engagement	2,500	-	(4,600)	2,100	-
Opening Up School Facilities	-	138,768	(133,936)	-	4,832
2022 Commonwealth Games Legacy	-	14,750	(14,925)	-	(175)
Moving Communities	-	8,108	-	-	8,108
Total restricted funds	170,565	454,774	(512,055)	6,165	119,449
Total funds	433,182	665,578	(816,105)	-	282,655

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General					
General reserves	139,753	205,645	(218,674)	9,496	136,220
Designated					
Capital reserves	2,261	-	-	(864)	1,397
Working Balance Reserve	-	-	-	5,000	5,000
Redundancy Reserve	-	-	-	40,000	40,000
Legal Reserve	-	-	-	50,000	50,000
Business Closure Reserve	-	-	-	30,000	30,000
	<u>2,261</u>	<u>-</u>	<u>-</u>	<u>124,136</u>	<u>126,397</u>
Total unrestricted funds	142,014	205,645	(218,674)	133,632	262,617
Restricted					
General reserves	106,381	-	-	(106,381)	-

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Primary role	22,344	-	-	(22,344)	-
Workforce	38,379	45,050	(59,895)	-	23,534
Move into Sport	560	-	-	-	560
DfE Leaders and Volunteers	15,127	-	(11,117)	-	4,010
Primary School Sport	50,617	-	(50,617)	-	-
School Games	37,810	-	(31,122)	-	6,688
Sportivate	2	-	-	-	2
Street Games	6,231	-	-	-	6,231
Workplace Health	450	-	-	-	450
Recreational Running	7,135	-	-	-	7,135
Inspire	17,390	-	-	-	17,390
Durham Institute of Sport	4,500	-	-	(4,500)	-
Club Durham	10,896	-	-	4,500	15,396
Mental Health	16,000	-	-	-	16,000
Tech-Know Trail	19	-	-	-	19
SE Satellite Clubs - Capacity	13,413	42,407	(44,991)	-	10,829
SE Satellite Clubs - Delivery	6,314	46,950	(44,991)	-	8,273
Active Lives	4,211	-	(4,211)	-	-
Active Shildon	4,995	-	-	-	4,995
Courses/Workshops Management	7,485	-	-	(7,485)	-
Tackling inequalities	-	-	(2,578)	2,578	-
Active places	-	100,000	(94,594)	-	5,406
School sport	-	15,414	(16,436)	-	(1,022)
Partnership engagement	-	59,902	(17,733)	-	42,169
	-	2,500	-	-	2,500
Total restricted funds	370,259	312,223	(378,285)	(133,632)	170,565
Total funds	512,273	517,868	(596,959)	-	433,182

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

Workforce

Our work on workforce has 3 strands to help encourage and provide opportunities for inactive people to become active: developing the existing workforce to better engage inactive people, skilling up the non-traditional delivery workforce to enable them to deliver activity and developing an 'Active Friends' workforce to motivate and encourage others to be active.

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 14-19yr olds who wouldn't choose 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 where young people feel comfortable taking part, specifically targeting those who are inactive or in under-represented groups.

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.

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.

Sportivate

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

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.

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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 month or a year.

Active Places

Active Places is a pilot to build healthier, more active communities in Shildon and the Deerness Valley area of County Durham.

Working collaboratively with partners, the Active Places pilot seeks to develop an innovative, place-based approach to tackling inequality. We have adopted a whole systems evidence-based approach model to understand the needs of the target audience, and to use insight gathered to co-create and co-deliver new and different approaches to tackling inactivity. As partners we recognise the need to think and work differently, both individually and collectively. We need to listen to the needs of the community and empower locally trusted organisations, to develop and deliver effective and sustainable solutions.

Through this pilot programme we want to help the communities to fit activity into their lives, in a way that works for them, with holistic support to help tackle the wider issues they face, and enabling them to enjoy happier, healthier lives. This in turn will contribute towards the achievement of wider aims and social outcomes of local partners. Our focus will be on engaging those people living within the pilot areas who are least active. More specifically, those who typically do less than 30 minutes a week of sport or physical activity. This fund is in deficit as at 31 March 2022 as the programme is ongoing with post year end funds receipted.

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

Active Shildon

Active Shildon is a funded initiative to build healthier, more active communities in Shildon. The initiative brings together a group of organisations who are working together to achieve one goal, to improve physical activity in the area. We aim to help those who struggle to be physically active in their everyday lives by making it easier for people to access sport and physical activity.

Tackling Inequalities

The aims of the Tackling Inequalities Fund are:

- To help reduce the negative impact of COVID-19 and the widening of the inequalities in sport and physical activity. The Target audiences are: Lower Socio-Economic Groups, Black, Asian Minority Ethnic Communities, Disabled People and People with Long-Term Health Conditions (LTC).
- To minimise the impact of COVID-19 on activity levels in under-represented groups, ensuring that the physical activity participation inequality gap doesn't widen during this period in targeted communities.
- To enable community groups working with target audiences to continue to exist and retain the resources and capability to recover at the appropriate time.
- To provide funding for community groups working with Sport England target audiences to remain connected with their participants and keeping them active in the COVID-19 lockdown and early recovery stages.
- To support community groups working with target audiences to strengthen coming out of COVID 19 restrictions through developing their governance, business planning and resilience.

County Durham Sport's role is to administer funds to organisations who can support the target audiences to be more active.

School Sport

This fund is used to advocate, support and sign-post schools to help them make best use of their premium funding and support the Sport England / Government vision of: All pupils leaving 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.

Partnership engagement

This fund has been ringfenced to support our work in developing partnership relationships.

Opening up School Facilities

The focus of the Opening up School Facilities fund is to support schools to open their facilities outside of the normal school day (evenings, weekends, and holidays) to allow young people more opportunities to be physically active with County Durham Sport being responsible for administering the fund.

Support / funding is targeted predominantly to support schools with a high percentage of pupils eligible for free school meals, the least active and to provide more opportunities for pupils with Special Educational Needs and Disabilities (SEND) to take part in activities. Local intelligence will be used to identify schools that do not use, or only have limited access to, their school sport facilities outside the school day, identify the barriers to opening up their premises and facilitate solutions to support schools.

B2022 Commonwealth Games Legacy

The Birmingham 2022 Commonwealth Games fund was provided to deliver 'United by Birmingham 2022's' mission to improve the health and wellbeing of young people, using inspiration from this summer's Commonwealth Games.

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

The fund has a particular focus on expanding reach to new audiences that don't normally engage with competitive games with a clear focus on inequalities and inactivity by supporting children and young people who need the most support to be active

Moving Communities

Moving Communities is a service that helps local authorities, leisure providers and policymakers to understanding the performance of their leisure centres. It captures data on:

- Participants and visits in real time (individuals demographics and activities)
- Their customer experience (through online user and non-user surveys)
- Finances associated with delivering the service at the facilities (monthly income and expenditure)

The service supports contract monitoring and strategic outcome tracking which will enable strategic decisions to be made about where time, effort and money is best invested in order to benefit local communities and the audiences that need the most help.

Sport England provides funding to County Durham Sport to access the service to help us understand the performance of public leisure facilities.

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Current assets	66,489	125,000	128,034	319,523
Current liabilities	<u>(22,118)</u>	<u>-</u>	<u>(14,750)</u>	<u>(36,868)</u>
Total net assets	<u>44,371</u>	<u>125,000</u>	<u>113,284</u>	<u>282,655</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	1,397	-	1,397
Current assets	154,657	125,000	170,565	450,222
Current liabilities	<u>(18,437)</u>	<u>-</u>	<u>-</u>	<u>(18,437)</u>
Total net assets	<u>136,220</u>	<u>126,397</u>	<u>170,565</u>	<u>433,182</u>

19 Analysis of net funds

	At 1 April 2021	Financing cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	<u>448,333</u>	<u>(134,731)</u>	<u>313,602</u>
Net funds	<u>448,333</u>	<u>(134,731)</u>	<u>313,602</u>
	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	<u>520,359</u>	<u>(72,026)</u>	<u>448,333</u>
Net debt	<u>520,359</u>	<u>(72,026)</u>	<u>448,333</u>

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Related party transactions

There were no related party transactions in the year.