

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 2023

County Durham Sport

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County Durham Sport

Reference and Administrative Details

Trustees	M Levington K Spencer W Emberson D Shipman S Harding S Campbell L K J Gibson M Gregson S Bell (appointed 1 July 2022)
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 2023.

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 2022/23, County Durham Sport:

- Maintained the highest standards of Governance – Tier 3 – of the Code for Sports Governance
- Appointed new, varied and experienced team 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 to become more active. Funds were distributed to organisations with a particular emphasis on supporting those communities facing social and economic hardship. We also commissioned Durham Community Action to provide 8 community organisations with bespoke resilience support.

In Partnership with Club Durham we delivered an event with a cost of living and funding focus to support physical activity providers to apply for funding.

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. We led a CPD session for our SGOs, in partnership with Durham Trinity School and Sport College, around making sport and physical activity events more inclusive for pupils with SEND.
- 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.
- Working with schools to distribute Opening Schools Facilities funding -a fund designed to open school facilities to students and the wider community to provide more opportunities to be active and remove the barriers to participation.

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.

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

County Durham Sport

Trustees' Report

General Reserves Policy

Fund	Calculation or Rationale	Target Value £ 22/23
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

County Durham Sport

Trustees' Report

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 (excluding designated reserves) were £120,564 which is in line with the reserves policy.

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. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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.

County Durham Sport

Trustees' Report

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

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

The annual report was approved by the trustees of the charity on 06 December 2023 and signed on its behalf by:



Stephen Bell 06 Dec 2023 10:14:42 GMT (UTC +0)

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S Bell
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 2023.

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 06 Dec 2023 12:43:01 GMT (UTC +0)

Simon Brown BA ACA DChA
Azets Audit Services
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date: 06 December 2023

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 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Charitable activities	3	470,180	239,685	709,865	665,453
Investment income	4	<u>457</u>	<u>-</u>	<u>457</u>	<u>125</u>
Total Income		<u>470,637</u>	<u>239,685</u>	<u>710,322</u>	<u>665,578</u>
Expenditure on:					
Charitable activities	5	<u>(466,662)</u>	<u>(226,715)</u>	<u>(693,377)</u>	<u>(816,105)</u>
Total Expenditure		<u>(466,662)</u>	<u>(226,715)</u>	<u>(693,377)</u>	<u>(816,105)</u>
Net income/(expenditure)		3,975	12,970	16,945	(150,527)
Transfers between funds		<u>78,383</u>	<u>(78,383)</u>	<u>-</u>	<u>-</u>
Net movement in funds		82,358	(65,413)	16,945	(150,527)
Reconciliation of funds					
Total funds brought forward		<u>163,206</u>	<u>119,449</u>	<u>282,655</u>	<u>433,182</u>
Total funds carried forward	17	<u><u>245,564</u></u>	<u><u>54,036</u></u>	<u><u>299,600</u></u>	<u><u>282,655</u></u>

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

The funds breakdown for 2022 is shown in note 17.

County Durham Sport

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

County Durham Sport

(Registration number: 09964013) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	13	24,078	5,921
Cash at bank and in hand		<u>332,436</u>	<u>313,602</u>
		356,514	319,523
Creditors: Amounts falling due within one year			
	14	<u>(56,914)</u>	<u>(36,868)</u>
Net assets			
		<u>299,600</u>	<u>282,655</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	54,036	119,449
Unrestricted income funds			
Unrestricted funds		<u>245,564</u>	<u>163,206</u>
Total funds			
	17	<u>299,600</u>	<u>282,655</u>

For the financial year ending 31 March 2023 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.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 28 were approved by the trustees, and authorised for issue on 06 December 2023 and signed on their behalf by:



Stephen Bell 06 Dec 2023 10:14:42 GMT (UTC +0)

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S Bell
Trustee

County Durham Sport

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		16,945	(150,527)
Adjustments to cash flows from non-cash items			
Depreciation		-	1,133
Investment income	4	(457)	(125)
		<u>16,488</u>	<u>(149,519)</u>
Working capital adjustments			
Increase in debtors	13	(18,157)	(4,032)
Increase in creditors	14	34,796	3,681
(Decrease)/increase in deferred income		<u>(14,750)</u>	<u>14,750</u>
Net cash flows from operating activities		<u>18,377</u>	<u>(135,120)</u>
Cash flows from investing activities			
Interest receivable and similar income	4	457	125
Sale of tangible fixed assets		<u>-</u>	<u>264</u>
Net cash flows from investing activities		<u>457</u>	<u>389</u>
Net increase/(decrease) in cash and cash equivalents		18,834	(134,731)
Cash and cash equivalents at 1 April		<u>313,602</u>	<u>448,333</u>
Cash and cash equivalents at 31 March		<u><u>332,436</u></u>	<u><u>313,602</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 2023

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 2023

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.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

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.

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	Depreciation method and rate
Furniture and equipment	33.33% straight line

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

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 2023 £	Total 2022 £
Grant Income	466,616	239,685	706,301	651,548
Course income	1,860	-	1,860	4,172
Miscellaneous income	1,704	-	1,704	9,733
Total for 2023	<u>470,180</u>	<u>239,685</u>	<u>709,865</u>	<u>665,453</u>
Total for 2022	<u>210,679</u>	<u>454,774</u>	<u>665,453</u>	

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

Analysis of Grant Income

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Primary Role	466,616	-	466,616	196,774
Workforce	-	-	-	48,333
Tackling Inequalities	-	128,951	128,951	60,000
Active Places	-	13,087	13,087	23,985
School Sport	-	-	-	160,830
2022 Commonwealth Games Legacy	-	14,750	14,750	14,750
Moving Communities	-	-	-	8,108
Opening Up School Facilities	-	32,897	32,897	138,768
Delivery funding	-	50,000	50,000	-
	<u>466,616</u>	<u>239,685</u>	<u>706,301</u>	<u>651,548</u>

4 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>457</u>	<u>-</u>	<u>457</u>	<u>125</u>
Total for 2022	<u>125</u>	<u>-</u>	<u>125</u>	

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Expenditure on charitable activities

		Unrestricted		Total	Total
	Note	General	Restricted	2023	2022
		£	£	£	£
Charitable Activities		437,288	226,715	664,003	780,157
Allocated support costs	6	29,374	-	29,374	35,948
		<u>466,662</u>	<u>226,715</u>	<u>693,377</u>	<u>816,105</u>
Total for 2022		<u>304,050</u>	<u>512,055</u>	<u>816,105</u>	
				Total	Total
				2023	2022
				£	£
Charitable Activities				133,019	241,070
Conference, seminars and venue hire				30,140	47,429
Advertising and Promotion				9,170	9,890
Wages and salaries				387,162	369,914
Travel and subsistence				3,484	1,729
Telephone				2,118	3,828
Printing, postage and stationery				1,547	1,551
Equipment and computer costs				23,863	8,120
Training costs				3,945	2,715
Legal and professional				69,555	99,183
Support costs				29,374	30,676
				<u>693,377</u>	<u>816,105</u>

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Analysis of governance and support costs

Raising funds expenditure

Support Costs

	Total 2023	Total 2022
	£	£
Rent	11,004	11,004
Insurance	2,542	2,413
Hospitality	1,757	857
Sundry expenses	3,116	3,651
Subscriptions	7,705	8,872
Depreciation	-	1,129
Independent examiner costs	3,250	2,750
	<u>29,374</u>	<u>30,676</u>

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	-	1,133
Independent examination fees	3,250	2,750
	<u>3,250</u>	<u>2,750</u>

8 Trustees remuneration and expenses

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

£571 (2022: £549) of expenses were reimbursed to 3 trustees 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 2023

9 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	338,790	328,588
Social security costs	30,679	26,858
Pension costs	17,693	14,468
	<u>387,162</u>	<u>369,914</u>

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

	2023	2022
	No	No
Staff	<u>8</u>	<u>10</u>

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

	2023	2022
	No	No
£60,001 - £70,000	1	-
£70,001 - £80,000	<u>-</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £69,143 (2022 - £71,446).

10 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	<u>3,250</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 2023

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	17,323	17,323
At 31 March 2023	17,323	17,323
Depreciation		
At 1 April 2022	17,323	17,323
At 31 March 2023	17,323	17,323
Net book value		
At 31 March 2023	-	-
At 31 March 2022	-	-

13 Debtors

	2023 £	2022 £
Trade debtors	23,183	3,170
Prepayments	895	2,751
	24,078	5,921

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	53,723	19,268
Accruals	3,191	2,850
Deferred income	-	14,750
	56,914	36,868
	2023 £	2022 £
Deferred income at 1 April 2022	(14,750)	-
Resources deferred in the period	-	14,750
Amounts released from previous periods	14,750	-
Deferred income at year end	-	14,750

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

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 £17,693 (2022 - £14,468).

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 £3,645 (2022 - £6,221).

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General reserves	38,206	470,637	(466,662)	78,383	120,564
Designated					
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>125,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,000</u>
Total unrestricted funds	<u>163,206</u>	<u>470,637</u>	<u>(466,662)</u>	<u>78,383</u>	<u>245,564</u>
Restricted funds					
Workforce	12,989	-	-	(12,989)	-
Move into Sport	560	-	-	(560)	-
School Games	3,909	-	(30)	(3,879)	-
Sportivate	2	-	-	(2)	-
Street Games	6,231	-	-	(6,231)	-
Workplace Health	450	-	-	(450)	-
Recreational Running	7,135	-	-	-	7,135
Inspire	17,390	-	-	(17,390)	-
Club Durham	15,396	-	-	(15,396)	-
Mental Health	16,000	1,167	-	-	17,167
Tech-Know Trail	19	-	-	(19)	-

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
SE Satellite Clubs - Capacity	10,829	-	-	(10,829)	-
SE Satellite Clubs - Delivery	5,273	-	-	(5,273)	-
Active Shildon	4,995	-	-	(4,995)	-
Tackling inequalities	8,814	128,951	(123,691)	-	14,074
Active places	(3,678)	13,087	(7,905)	-	1,504
School sport	370	-	-	(370)	-
Opening Up School Facilities	4,832	31,730	(22,480)	-	14,082
2022 Commonwealth Games Legacy	(175)	14,750	(14,501)	-	74
Moving Communities	8,108	-	(8,108)	-	-
Delivery funding	-	50,000	(50,000)	-	-
Total restricted funds	119,449	239,685	(226,715)	(78,383)	54,036
Total funds	282,655	710,322	(693,377)	-	299,600

	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
	126,397	-	(1,397)	-	125,000
Total unrestricted funds	262,617	210,804	(304,050)	(6,165)	163,206
Restricted					
Workforce	23,534	48,333	(58,878)	-	12,989
Move into Sport	560	-	-	-	560
DfE Leaders and Volunteers	4,010	-	(7,609)	3,599	-

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
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
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	<u>170,565</u>	<u>454,774</u>	<u>(512,055)</u>	<u>6,165</u>	<u>119,449</u>
Total funds	<u><u>433,182</u></u>	<u><u>665,578</u></u>	<u><u>(816,105)</u></u>	<u><u>-</u></u>	<u><u>282,655</u></u>

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

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 2023

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 2023

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 2023

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 2023 £
	General £	Designated £		
Current assets	177,478	125,000	54,036	356,514
Current liabilities	<u>(56,914)</u>	<u>-</u>	<u>-</u>	<u>(56,914)</u>
Total net assets	<u>120,564</u>	<u>125,000</u>	<u>54,036</u>	<u>299,600</u>

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2022 £
	General £	Designated £		
Current assets	60,324	125,000	134,199	319,523
Current liabilities	<u>(22,118)</u>	<u>-</u>	<u>(14,750)</u>	<u>(36,868)</u>
Total net assets	<u>38,206</u>	<u>125,000</u>	<u>119,449</u>	<u>282,655</u>

19 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
	Cash at bank and in hand	<u>313,602</u>	<u>18,834</u>
Net funds	<u>313,602</u>	<u>18,834</u>	<u>332,436</u>

	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>
Net debt	<u>448,333</u>	<u>(134,731)</u>	<u>313,602</u>

County Durham Sport

Notes to the Financial Statements for the Year Ended 31 March 2023

20 Related party transactions

There were no related party transactions in the year.