

**Company Registration Number: 09964013**  
**Charity Registration Number : 1168336**

**County Durham Sport**

**Financial Statements**

**For the year ended 31 March 2017**

# County Durham Sport

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Year Ended 31 March 2017

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# County Durham Sport

## Trustees' Report

### Year Ended 31 March 2017

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The trustees present their report together with the financial statements for the year ended 31 March 2017.

#### Reference and administrative information

Charity Name:	County Durham Sport
Charity Registration Number	1168336
Company Registration Number	09964013
Registered Office and Operational Address	Finchale Training College Finchale Pity Me Durham DH1 5RX

#### The Trustees

Mr S Brenkley	(Appointed 20.7.2016)
Mr D Shipman	(Appointed 20.7.2016)
Mr E Parsons	(Appointed 20.7.2016)
Mr P Bonnett	(Appointed 20.7.2016)
Mrs D Forth	(Appointed 20.7.2016)
Mr L Cairns	(Appointed 20.7.2016)
Mrs W Emberson	(Appointed 20.7.2016)
Mr C Cook	(Appointed 20.7.2016)
Mrs M Levington	(Appointed 30.8.2016)
Cllr P Brookes	(Appointed 12.9.2016)

**Company secretary** Mr I Gardiner

**Accountants** UHY Torgersens  
Chartered Accountants  
Sommerford Buildings  
Norfolk Street  
Sunderland  
SR1 1EE

**Independent examiner** Mr P.N.Newbold BA, FCA

#### Structure, governance and management

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

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

# County Durham Sport

## Trustees' Report

### Year Ended 31 March 2017

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#### Objectives and activities

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

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

County Durham Sport is passionate about developing sport, physical activity and effective partnerships.

#### Our vision:

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

#### Our mission:

To inspire, build and connect stronger pathways for sport and physical activity in County Durham by being a proactive, respected, inclusive and quality assured partner.

#### Our business priorities 2016-17

- Drive County Durham Sports' development, focusing on robust governance, medium term business planning, raised profile and strategic engagement
- Effectively utilise staff and partner surveys alongside effective engagement approaches to increase staff and partner satisfaction, as measured by the Net Promoter Score
- Revise and meet the required targets with regard to operational efficiency and diversification of income
- Work with & support National Governing Bodies of sport to implement their whole sport plans through the provision of appropriate club, coach and volunteer services
- Capture, communicate and utilise insight to enable County Durham Sport and our partners to make informed decisions and maximise opportunities
- Support the development of an appropriately skilled coaching and volunteering workforce to effectively deliver Sport England funded programmes and meet the requirements of the Coaching Plan for England
- Engage with National Governing Bodies of sport and other identified strategic partners and stakeholders to support their delivery
- Increase awareness and success of locally delivered Sport England funded programmes, campaigns and interventions through a co-ordinated approach to marketing and communications, using local networks, regional media and digital platforms
- Coordinate the delivery of Sport England funded programmes targeting young people including Sportivate, Satellite Clubs, Primary School Premium, School Games and the leadership and volunteering programme
- Support the achievement of physical activity outcomes through the development and delivery of workplace and community based projects
- Maintain our commitment to continuous improvement and standards of delivery through Quest Plus and by ensuring that equality and safeguarding are central to our work

# County Durham Sport

## Trustees' Report

Year Ended 31 March 2017

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### Public benefit statement

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

### Strategic report

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

### Achievements and performance

County Durham Sport has had an extremely successful year, in its first year as an independent company and charity, by promoting, co-ordinating and delivering a wide-range of services, activities and opportunities, for the benefit of residents of County Durham.

Our approach involves working with strategic partners to support and influence their delivery, in addition to funding organisations to deliver services to residents in the County. We are also involved in the direct delivery of activity too.

With regard to our work with young people, we have led on a number of programmes, as outlined below:

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

The Sportivate programme, focussed on encouraging young people aged between 11-25 to try new sporting activities and develop a lifetime habit of participation engaged 1,524 young people with 1,248 (82%) being retained in activity. Of these young people 675 were considered inactive. They participated in 23 different sports and activities when offered, delivered by 18 different organisations. 72% of the engaged participants were women and girls, with 23 projects being female only. 12% of the retained participants stated that they had a limiting illness or a disability, 3% were BME and 26% were aged 19+.

The Satellite Club programme aims to engage those 14-25yr olds who wouldn't chose to take part in sport or physical activity outside of PE at school. County Durham Sport has worked with local clubs and activity providers to provide new opportunities on school sites or venues like community centres where young people feel comfortable taking part. 33 new satellite clubs have been established, attracting 689 new participants and sustaining 366. 23 clubs or organisations are delivering these satellite clubs, in 16 different sports. 10 clubs are female focused and 5 are disability focused.

The School Games events provided a unique opportunity to motivate and inspire young people across the county to take part in more competitive school sport. Working through a network of local and national partners, the L3 events engaged 1,093 young people - 58% of participants were female, 14% were young SEND participants. 253 volunteers supported the two events, of these 72% were young people. In total, 125 schools took part in the School Games, 68 primary schools, 45 secondary schools and 9 special schools. 16 sports were on offer at the School Games, as well as cultural events and a change for life festival.

Our 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. The success of the programme has been celebrated at the annual leadership and volunteering celebration event with 131 students accessing 11 different NGB courses. Additionally, 37 Leadership Champions were linked into Coaches, Officials and Media Academies, with 66 students achieving a minimum of 50 hours+ each, with a cumulative total of over 15,147 hours.

# County Durham Sport

## Trustees' Report

### Year Ended 31 March 2017

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With regard to our work with coaches, creating and delivering 5 innovative interventions to meet our County's needs, we focussed on interventions to ensure that the right coach is in the right place at the right time. Our work covered:

- supporting the development of Performance Coaches
- increasing the number of Female Coaches through effective mentoring
- encouraging and supporting more people for areas of high deprivation to become coaches
- developing coaches to help make young people more active more often
- launching a local campaign to encourage the increase and development of more female coaches

In total:

- 593 coaches and volunteers signed up to our database and accessing our communications
- 592 accessed needs led Continuous Professional Development
- 200 volunteers accessed Club Durham bursary
- 255 clubs and coaches accessed mentoring support
- 37 workshops and network events planned during the year, 6 of which were cancelled due to low numbers (in addition there were also 16 workshops involved in the 5 interventions)
- 4 coaching newsletters published reaching 842 people.

Throughout the year we developed our insight and research function in order to further understand the people of County Durham and their physical activity habits. This included research with Women and Girls which sought to understand females attitudes to sport and physical activities but also their barriers and motivations. The keys headlines include: 600+ responses, with 85.5% having done sport or physical activity in the past 4 weeks, 14.5% had not. 80.5% of females said they would like to do more sport / physical activity in the next 12 months. This information has been shared with partners to support their decision making regarding activity for women and girls.

Supporting National Governing Bodies of sport to increase the number of people participating in their sports has been a key responsibility for us. We have tailored support to our priority National Governing Bodies of sport; provided project specific support via programmes such as; Satellite Clubs, Workplace Challenge and Club Durham (our club support programme), and generic support to our non-priority National Governing Bodies of sport which including insight, marketing and coaching support. Impact on the community includes: -

- The development of a County Recreational Running approach to support England Athletics to embed their national Runtogether programme into the county.
- The piloting and development of England Athletics Runtogether Mentorship programme which is due to be rolled out nationally in Sept 2017.
- Leading the Local Aquatic Network to focus on developing a county swim pathway, driving a joint workforce plan and contributing to the successful Swim Local application from Durham County Council (£500k+ from Sport England).

Our project specific support to National Governing Bodies of sport has included:

- Supporting NGB's individual clubs through Club Durham (300+ clubs).
- Supporting 6 National Governing Bodies of sport access to our This Girl Can offer (a portfolio of images, training, social media campaign and sports specific insight).
- Access to Satellite Clubs funding for 11 NGB sports.
- Utilising of the Workplace Challenge to market and deliver 7 individual NGB packages
- 

Club Durham is County Durham's Club Support programme and we have 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.

Through our County Awards programme we received 293 nominations and celebrated the outstanding achievements of clubs, coaches, volunteers, schools, disabled people, young people and many other related organisations.

# County Durham Sport

## Trustees' Report

### Year Ended 31 March 2017

County Durham Sport also provides support to adults across the county, through our Active Workplace and workplace challenge programme. 686 employees from a range of organisations are engaged in the scheme, to become more physically active, with 229 organisations involved. We have run 2 workplace games events, attracting over 200 people to participate in multi-sport activity, as a means of developing self-confidence, participation and team building

#### Financial review

##### General reserves policy

Fund	Calculation or Rationale	Target Value £ Oct 17	Target Value £ 17/18
<b>Working balance:</b>	15% of monthly expenditure	<b>£5k</b>	<b>£5k</b>
<b>Redundancy reserve:</b>	Durham County Council calculation based on years' service and age of workforce	<b>£65k</b>	<b>£73k</b>
<b>Legal reserve:</b>	Average industrial tribunal dismissal cost	<b>£50k</b>	<b>£50k</b>
<b>Business closure costs:</b>	3 months of skeleton staffing structure and management costs Based upon Executive Manager; Business Support Manager and 2 Development Managers; professional fees (i.e. HR/Legal where required)	<b>£50k</b>	<b>£50k</b>
<b>DRAFT TOTAL</b>		<b>£170k</b>	<b>£178k</b>

Amount held in reserves at the end of March 2017 was approximately £653k made up as follows: -

£171k allocated as per general reserves policy above.

£199k unallocated and available for investment/programme and product development.

£284k allocated to programmes to be used as agreed with fund providers.

#### Planned Use of Reserves in 2017/18

The following table outlines plans for the use of reserves during 2017/18.

Item	Amount	Description	Rationale
Wildgoose	£3,500	12 month licence agreement to develop and sell "Wildgoose Games"	Business development and income generation
Customer centricity pilot	£3,000	CDS to match fund £3k from CSPN to develop one of two national customer centricity pilots, here in County Durham	Developing our skills, knowledge and position through consultancy support
Active workplace	£3,000	Ongoing 12 month licence for CDS "franchise" and Active Workplace support	Business development and income generation
Collaboration – Tees Valley sport	£10,000	Notionally set aside for collaborative opportunities	Develop longer term efficiencies
Strategic insight function	£15,000	Agreed at the last meeting: to cover CDS Business case development and insight development	Developing our strategic position, niche and skills
HR	£2,000	To provide HR support	Ensure fair and effective transition

# County Durham Sport

## Trustees' Report

Year Ended 31 March 2017

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### Principal risks and uncertainties

The key risk to County Durham Sport on an ongoing basis, is the extent to which we are dependent on public funding, from Sport England. In 2016/17 we were 83% dependent on Sport England grants 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, for county sports partnerships such as County Durham Sport. The final key risk – although this can also be considered an opportunity – relates to the future strategic positioning of County Durham Sport, in the context of ongoing cuts to public spending.

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

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

Signed on behalf of the charity's trustees

Mr I Gardiner  
Charity Secretary  
Date



# **Independent Examiner's Report to the Trustees of**

## **County Durham Sport**

### **Year Ended 31 March 2017**

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I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes.

#### **Respective responsibilities of trustees and examiner**

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

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

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

#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

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

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

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

Date:

# County Durham Sport

## Statement of Financial Activities

Year Ended 31 March 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Income and expenditure</b>					
<b>Income</b>					
Income from generated funds					
Donations and legacies	4	13,935	894,847	908,782	-
Income from charitable activities	4	15,004	55,101	70,105	-
Income from investment	4	618	-	618	-
<b>Total income</b>		<u>29,557</u>	<u>949,948</u>	<u>979,505</u>	<u>-</u>
<b>Expenditure</b>					
Expenditure on raising funds	5	2,000	170,065	172,065	-
Expenditure on charitable activities	5	9,377	489,005	498,382	-
Other expenditure	5	4,894	7,761	12,655	-
<b>Total expenditure</b>		<u>16,271</u>	<u>666,831</u>	<u>683,102</u>	<u>-</u>
<b>Net income/(expenditure)</b>		13,286	283,117	296,403	-
<b>Transfers</b>					
Transfers between funds		-	-	-	-
<b>Net movements on funds</b>		<u>13,286</u>	<u>283,117</u>	<u>296,403</u>	<u>-</u>
Total funds brought forward		-	-	-	-
Acquired from Durham County Council	17	185,849	171,000	356,849	-
<b>Total funds carried forward</b>		<u>199,135</u>	<u>454,117</u>	<u>653,252</u>	<u>-</u>

*The notes on pages 11 to 20 form part of these financial statements*

# County Durham Sport

## Balance Sheet

As at 31 March 2017

	Note	2017 £	2017 £	2016 £	2016 £
<b>Fixed assets</b>					
Tangible assets	10		9,290		-
			<u>9,290</u>		<u>-</u>
<b>Current assets</b>					
Debtors	11	13,338		-	
Cash at bank and in hand		658,463		-	
<b>Total current assets</b>		<u>671,801</u>		<u>-</u>	
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	12	<u>27,839</u>		<u>-</u>	
<b>Net current assets</b>			643,962		-
<b>Total net assets</b>			<u>653,252</u>		<u>-</u>
<b>Funds of the charity</b>					
Unrestricted funds	15		199,135		-
Restricted funds	16		454,117		-
<b>Total charity funds</b>			<u>653,252</u>		<u>-</u>

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

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

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

\_\_\_\_\_  
Mr L Cairns  
Trustee

Company number 09964013

*The notes on pages 11 to 20 form part of these financial statements*

# County Durham Sport

## Statement of Cash Flows

Year Ended 31 March 2017

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	Note	Total Funds 2017 £	Total Funds 2016 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	18	314,931	-
Cash flows from investing activities:			
Dividends, interest and rents from investments		618	-
Purchase of property, plant and equipment		(13,935)	-
Net cash provided by (used in) investment activities		<u>(13,317)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		301,614	-
Cash and cash equivalents acquired from Durham County Council		356,849	-
Cash and cash equivalents at the end of the reporting period		<u>658,463</u>	<u>-</u>

**Notes to the Financial Statements**

**Year Ended 31 March 2017**

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**1 General information**

The charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Finchale Training College, Finchale, Pity Me, Durham, DH1 5RX.

**2 Statement of compliance**

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Charities Act 2011.

**3 Accounting policies**

**Basis of preparation**

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

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

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

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

**Going concern**

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

**Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. There has been no impact on the reporting financial performance or shown under previous UK GAAP at the date of the transition to FRS 102 in the comparative period.

**Fund accounting**

Funds held by the charity are used for:

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

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

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

Notes to the Financial Statements

Year Ended 31 March 2017

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**3 Accounting policies (continued)**

**Donations and legacies**

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

**Grants receivable**

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

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

**Income from investments**

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

**Expenditure**

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

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

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

**Fixed assets**

All fixed assets are initially recorded at cost.

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

**Depreciation**

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

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

Year Ended 31 March 2017

3 Accounting policies (*continued*)

**Operating lease agreements**

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

**Pension costs**

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

**Financial instruments**

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

4 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
<b>Grants Receivable</b>				
SE Core	-	211,922	211,922	-
Coaching	-	44,237	44,237	-
<b>Plus:</b> Accrued income	-	3,263	3,263	-
Mental Health	-	16,000	16,000	-
Move for Life	-	70,899	70,899	-
Street Games	-	28,139	28,139	-
Workplace Health	-	10,518	10,518	-
Club Links Maker	-	57,828	57,828	-
Move into Sport	-	59,358	59,358	-
Recreational Running	-	9,260	9,260	-
Satellite Clubs	-	100,653	100,653	-
Sports Makers	-	2,699	2,699	-
DfE Leaders & Volunteers	-	14,810	14,810	-
Primary School Support	-	81,586	81,586	-
School Games	-	68,250	68,250	-
<b>Plus:</b> Accrued income	-	544	544	-
Sportivate	-	99,772	99,772	-
SE Core (NGB)	-	8,984	8,984	-
Inspire	-	6,125	6,125	-
	<u>-</u>	<u>894,847</u>	<u>894,847</u>	<u>-</u>
<b>Donations</b>				
Durham County Council	13,935	-	13,935	-
	<u>13,935</u>	<u>-</u>	<u>13,935</u>	<u>-</u>
<b>Total donations and legacies</b>	<u>13,935</u>	<u>894,847</u>	<u>908,782</u>	<u>-</u>

The income from donations and legacies for the charity was £908,782 (2016: £nil) of which £13,935 was unrestricted (2016: £nil) and £894,847 restricted (2016: £nil).

Notes to the Financial Statements

Year Ended 31 March 2017

4 Donations and legacies (continued)

Income from charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Course income	-	7,786	7,786	-
Event income	1,032	14,694	15,726	-
Miscellaneous income	13,972	32,621	46,593	-
	<u>15,004</u>	<u>55,101</u>	<u>70,105</u>	<u>-</u>

The income from charitable activities for the charity was £70,105 (2016: £nil) of which £15,004 was unrestricted (2016: £nil) and £55,101 restricted (2016: £nil).

Income from investments	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Bank Interest receivable	<u>618</u>	<u>-</u>	<u>618</u>	<u>-</u>

The income from investment for the charity was £618 (2016: £nil) which was unrestricted in the current and previous year.

5 Analysis of expenditure

Expenditure on raising funds	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Grants payable	2,000	123,565	125,565	-
Advertising and promotion	-	37,150	37,150	-
Event expenses	-	6,790	6,790	-
Conferences and seminars	-	2,560	2,560	-
	<u>2,000</u>	<u>170,065</u>	<u>172,065</u>	<u>-</u>

The expenditure on raising funds for the charity was £172,065 (2016: £nil) of which £2,000 was unrestricted (2016: £nil) and £170,065 restricted (2016: £nil).

Expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
Session delivery	-	1,996	1,996	-
Taster sessions	-	240	240	-
Fitness sessions	-	180	180	-
Yoga sessions	-	1,057	1,057	-
Venue hire	1,032	17,683	18,715	-
Insurance	-	2,721	2,721	-
Wages and salaries	5,412	272,806	278,218	-
Staff NI	-	19,616	19,616	-
Staff pension	-	27,260	27,260	-
Travel and subsistence	-	12,700	12,700	-
Telephone	-	5,092	5,092	-
Printing, postage and stationery	-	2,740	2,740	-
Equipment and computer costs	485	32,007	32,492	-
Training costs	48	32,788	32,836	-
Legal and professional	2,400	58,679	61,079	-
Accountancy fees	-	1,440	1,440	-
	<u>9,377</u>	<u>489,005</u>	<u>498,382</u>	<u>-</u>

The expenditure on charitable activities for the charity was £498,382 (2016: £nil) of which £9,377 was unrestricted (2016: £nil) and £489,005 was restricted (2016: £nil).



Notes to the Financial Statements

Year Ended 31 March 2017

**5 Analysis of expenditure (continued)**

<b>Other expenditure</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2017 £</b>	<b>Total Funds 2016 £</b>
Hospitality	198	5,046	5,244	-
Premises expenses	-	1,692	1,692	-
Sundry expenses	51	293	344	-
Clothing costs	-	260	260	-
Subscriptions	-	470	470	-
Depreciation	4,645	-	4,645	-
	<u>4,894</u>	<u>7,761</u>	<u>12,655</u>	<u>-</u>

Other expenditure for the charity was £12,655 (2016: £nil) of which £4,894 was unrestricted (2016: £nil) and £7,761 restricted (2016: £nil).

**6 Independent examination fees**

	<b>2017 £</b>	<b>2016 £</b>
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>-</u>

**7 Staff costs**

Staff costs were as follows:	<b>Total Funds 2017 £</b>	<b>Total Funds 2016 £</b>
Wages and salaries	278,218	-
Social security costs	19,616	-
Pension costs	27,260	-
	<u>325,094</u>	<u>-</u>

The charity considers its key management personnel comprise of the trustees, the charity secretary and two development managers. The total employed benefits including employer pension contributions of the key management personnel were £110,697 (2016: £nil). No employee received in excess of £60,000 during the current or preceding year.

The average monthly number of employees during the year was 11 (2016: nil).

**8 Trustees remuneration**

Trustees received no remuneration (2016: £nil) and were reimbursed £nil (2016: £nil) for expenses during the year.

**9 Taxation**

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

Notes to the Financial Statements

Year Ended 31 March 2017

<b>10</b>	<b>Tangible fixed assets</b>		<b>Office &amp; general equipment</b>
	<b>Cost</b>		<b>£</b>
	At 1 April 2016		-
	Additions		13,935
	<b>At 31 March 2017</b>		<u><u>13,935</u></u>
	<b>Depreciation</b>		
	At 1 April 2016		-
	Charge for the year		4,645
	<b>At 31 March 2017</b>		<u><u>4,645</u></u>
	<b>Net Book Value</b>		
	<b>At 31 March 2017</b>		<u><u>9,290</u></u>
	At 31 March 2016		<u><u>-</u></u>
<b>11.</b>	<b>Debtors</b>		
		<b>2017</b>	2016
		<b>£</b>	<b>£</b>
	Trade debtors	6,494	-
	Prepayments and accrued income	6,844	-
		<u>13,338</u>	<u>-</u>
<b>12.</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2017</b>	2016
		<b>£</b>	<b>£</b>
	Trade creditors	17,046	-
	Accruals & deferred income	10,793	-
		<u>27,839</u>	<u>-</u>
<b>13.</b>	<b>Related party transactions</b>		
	No transactions with related parties were undertaken during the year.		
<b>14.</b>	<b>Commitments under operating leases</b>		
	At 31 March 2017 the charity had aggregate commitments under non-cancellable operating leases as set out below:		
		<b>2017</b>	2016
		<b>£</b>	<b>£</b>
	Operating leases which expire In less than one year	<u>2,833</u>	<u>-</u>

# County Durham Sport

## Notes to the Financial Statements

### Year Ended 31 March 2017

#### 15. Unrestricted funds

	At 1 April 2016	Acquired from DCC (note 18) £	Income £	Expenditure £	At 31 March 2017 £
General reserves	-	185,849	29,557	(16,271)	199,135
<b>Total Unrestricted Funds</b>	<u>-</u>	<u>185,849</u>	<u>29,557</u>	<u>(16,271)</u>	<u>199,135</u>

#### 16. Restricted funds

	At 1 April 2016	Acquired from DCC (note 18) £	Income £	Expenditure £	At 31 March 2017 £
General reserves	-	171,000	-	-	171,000
SE Core	-	-	212,017	(202,348)	9,669
Coaching	-	-	55,960	(52,727)	3,233
Club Links Maker	-	-	57,828	(46,623)	11,205
Move into Sport	-	-	62,616	(14,535)	48,081
Satellite Clubs	-	-	100,653	(53,369)	47,284
Sports Makers	-	-	2,699	(1,991)	708
DfE Leaders and Volunteers	-	-	14,955	(8,637)	6,318
Primary School Support	-	-	81,586	(50,283)	31,303
School Games	-	-	68,794	(40,645)	28,149
Sportivate	-	-	99,980	(77,126)	22,854
SE Core (NGB)	-	-	8,984	(8,984)	-
Move 4 Life	-	-	70,899	(57,659)	13,240
Awards Scheme	-	-	19,325	(19,325)	-
Street Games	-	-	28,139	(15,033)	13,106
Workplace Health	-	-	14,508	(13,848)	660
Recreational Running	-	-	9,260	(498)	8,762
Inspire	-	-	6,125	(3,200)	2,925
Durham Institute of Sport	-	-	3,500	-	3,500
Club Durham	-	-	16,120	-	16,120
Mental Health	-	-	16,000	-	16,000
<b>Total restricted funds</b>	<u>-</u>	<u>171,000</u>	<u>949,948</u>	<u>(666,831)</u>	<u>454,117</u>

#### Purposes of restricted funds

##### SE Core

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

**16. Purposes of restricted funds (continued)**

**Coaching**

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

**Club Links Maker**

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

**Move into Sport**

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

**Satellite Clubs**

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

**Sports Makers**

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

**Dfe Leaders and Volunteers**

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

**Primary School Support**

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

**School Games**

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

**16. Purposes of restricted funds (continued)**

**Sportivate**

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

**Move 4 Life**

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

**Awards Scheme**

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

**Street Games**

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

**Workplace Health**

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

**Recreational Running**

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

**Inspire**

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

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

**Durham Institute of Sport**

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

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

# County Durham Sport

## Notes to the Financial Statements

### Year Ended 31 March 2017

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#### 16. Purposes of restricted funds (continued)

##### Club Durham

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

##### Mental Health

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

#### 17. Acquisition note

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

The funds acquired from Durham County Council were;

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

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

	Current Year £	Prior Year £
<b>Net movement in funds for the reporting period</b>	296,403	-
<b>Adjustments for:</b>		
Depreciation charges	4,645	-
Dividends, interest and rents from investments	(618)	-
(Increase)/decrease in debtors	(13,338)	-
Increase/(decrease) in creditors	27,839	-
<b>Net cash provided by (used in) operating activities</b>	<u>314,931</u>	<u>-</u>

	Current Year £	Prior Year £
<b>19. Analysis of cash and cash equivalents</b>		
Cash at bank and in hand	658,463	-
<b>Total cash and cash equivalents</b>	<u>658,643</u>	<u>-</u>

#### 20. Company limited by guarantee

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