

Company Registration Number: 09964013
Charity Registration Number : 1168336

County Durham Sport

Financial Statements

For the year ended 31 March 2019

County Durham Sport

Index

Year Ended 31 March 2019

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County Durham Sport

Trustees' Report

Year Ended 31 March 2019

The trustees present their report together with the financial statements for the year ended 31 March 2019.

Reference and administrative information

Charity Name: County Durham Sport

Charity Registration Number 1168336

Company Registration Number 09964013

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

The Trustees

Mr D Shipman

Mr P Bonnett (Resigned 31.07.2018)

Mrs D Forth (Resigned 01.02.2019)

Mrs W Emberson

Mrs M Levington

Mr N Barton

Mr R Patel (Appointed 22.10.2018)

Mr P Ray (Appointed 22.10.2018)

Mr K Spencer (Appointed 22.10.2018)

Company secretary
Mr I Gardiner (Resigned 31.12.18)
Mr N Barton (Appointed 31.12.2018)

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

Independent examiner Mr P.N.Newbold BA, FCA

Structure, governance and management

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

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

County Durham Sport

Trustees' Report

Year Ended 31 March 2019

Objectives and activities

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

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

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

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

Our role:

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

Our vision:

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

Our mission:

To 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

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

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

County Durham Sport

Trustees' Report

Year Ended 31 March 2019

Our business priorities (continued)

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

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

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

Public benefit statement

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

Strategic report

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

Achievements and performance

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

Notable work in 2018/19 has included:

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

Local intelligence and understanding – County Durham Sport has been a key member of the Active Durham evidence based approach group to better understand underrepresented groups participation in sport and physical activity. As a key partner in the Active Sildon and Active Valleys place based approach work we have also undertaken consultation with inactive residents to understand their attitudes to sport and physical activity.

Supporting National Governing Bodies of Sport – County Durham Sport has worked closely with a number of NGBs to help translate and implement national plans into a local level. We have utilised a number of programmes, such as School Games, Primary Premium and Satellite Clubs to support the implementations of NGB programmes into the county. Our support has included insight; collaborative planning; brokering; consultation; workforce development and club development.

Workforce development – County Durham Sport has led the development of a county Workforce plan that incorporates training and support to upskill existing coaches and leaders and the development of a new entry level coaching/leadership workforce, in order to develop delivery for the inactive population. We continue to support our multi-partner club support programme, Club Durham and provide essential First Aid & Safeguarding training to coaches as well as coach development training. We continue to develop a run leader's programme by providing funding to local people to complete their 'Leadership in Running Fitness' training and provide Mentorship opportunities to increase their confidence and delivery skills.

County Durham Sport

Trustees' Report

Year Ended 31 March 2019

Programme delivery:

- **Primary Premium:** County Durham Sport is funded to support all primary schools in County Durham to make the most of the ring-fenced funding that they receive to improve the quality of the PE and sport activities they offer their pupils. We have worked through a network of partners to offer bespoke support to all primary schools. We have funded the piloting of a School-club link programme, provided training and support for teaching staff, and co-led the development of the Active 30 campaign.
- **Satellite Clubs:** The Satellite Club programme aims to engage those 14-25yr olds who are primarily inactive, within the community setting. County Durham Sport has worked closely with a wide range of organisations including local sports clubs, housing associations, charities and community youth groups, as well as the public services to create opportunities to engage disadvantaged young people and deprived areas in sport and physical activity. A key aspect of the programme has been to train volunteers & workforce to help the development of the community and sustainability of activities beyond the initial funding period. The programme has previously helped set up and develop 33 satellite clubs, with an additional 8 clubs in 2018/19. A key focus has been around developing opportunities for underrepresented groups in sport and physical activity: woman and girls, people with disabilities and low social groups to take part in moderate to vigorous activities and help them lead a more healthy and active lifestyle and combat key social issues such as crime and anti-social behaviour.
- **School Games:** The School Games events provided a unique opportunity to motivate and inspire young people across the county to take part in more competitive school sport. Working through a network of local and national partners, the county level events engaged 1487 young people drawn from 113 schools, participating in 17 sports, as well as cultural activities and a change for life festival, to provide children who are not likely to get the opportunity to compete for their school an opportunity to attend.
- **Leadership and Volunteering:** County Durham Sport delivered in partnership a leadership and volunteer programme. The programme helped to deliver both leadership training and courses to secondary schools throughout County Durham, who helped to support level 2 & 3 School Games events at Maiden Castle. The programme also helped to recruit and develop 429 volunteers aged 16+ of which a total of 3547 hours were completed. The programme has been developed to contain more digital resources to help support and develop young volunteers further as well as creating closer links to other organisations.

Organisational effectiveness, governance and leadership - during 2018/19, County Durham Sport:

- maintained the highest standards of Governance – Tier 3 – of the Code for Sports Governance
- appointed new, varied and experienced board members
- continued to review and renew its restructure alongside delivery outcomes

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

County Durham Sport

Trustees' Report

Year Ended 31 March 2019

Financial review

General reserves policy

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

Amount held in reserves at the end of March 2019 was £416,648 made up as follows: -

£106,381 allocated as per general reserves policy above.

£131,705 unallocated and available for investment/programme and product development.

£178,562 allocated to programmes to be used as agreed with fund providers.

Planned Use of Reserves in 2019/20

The following table outlines plans for the use of reserves during 2019/20

Item	Amount	Description	Rationale
Marketing – County Durham Sport / Active Durham re-brand	£5000	Produce a brand for the integrated County Durham Sport and Active Durham.	Merge the existing entities and avoid public / partner confusion
Supporting partner in NE Disability Sports Awards	£750	Support delivery costs for the event as a co-sponsor	Part of a North East Active Partnership approach to raise the profile of disability sport

Principal risks and uncertainties

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

Allied to the above, is the key challenge to retain and where necessary recruit team members, in the context of uncertain funding and the wider evolution in role, led by Sport England, for 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

Trustees' Report

Year Ended 31 March 2019

Principal risks and uncertainties

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 N Barton
Charity Secretary
Date

Independent Examiner's Report to the Trustees of

County Durham Sport

Year Ended 31 March 2019

I report on the financial statements for the year ended 31 March 2019, 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 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Income and expenditure					
Income					
Income from generated funds					
Donations and legacies	4	-	320,775	320,775	415,350
Income from charitable activities	4	1,979	9,939	11,918	45,132
Income from investment	4	130	-	130	735
Total income		<u>2,109</u>	<u>330,714</u>	<u>332,823</u>	<u>461,217</u>
Expenditure					
Expenditure on raising funds	5	5,399	81,975	87,374	133,293
Expenditure on charitable activities	5	19,082	252,536	271,618	523,681
Other expenditure	5	4,860	1,771	6,631	8,047
Total expenditure		<u>29,341</u>	<u>336,282</u>	<u>365,623</u>	<u>665,021</u>
Net income/(expenditure)		(27,232)	(5,568)	(32,800)	(203,804)
Transfers					
Transfers between funds		(10,411)	10,411	-	-
Net movements on funds		<u>(37,643)</u>	<u>4,843</u>	<u>(32,800)</u>	<u>(203,804)</u>
Total funds brought forward		169,348	280,100	449,448	653,252
Total funds carried forward		<u>131,705</u>	<u>284,943</u>	<u>416,648</u>	<u>449,448</u>

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

County Durham Sport

Balance Sheet

As at 31 March 2019

	Note	2019 £	2019 £	2018 £	2018 £
Fixed assets					
Tangible assets	10		1		4,645
			<u>1</u>		<u>4,645</u>
Current assets					
Debtors	11	5,397		7,601	
Cash at bank and in hand		426,300		459,499	
Total current assets		<u>431,697</u>		<u>467,100</u>	
Liabilities					
Creditors: Amounts falling due within one year	12	<u>15,050</u>		<u>22,297</u>	
Net current assets			416,647		444,803
Total net assets			<u>416,648</u>		<u>449,448</u>
Funds of the charity					
Unrestricted funds	15		131,705		169,348
Restricted funds	16		284,943		280,100
Total charity funds			<u>416,648</u>		<u>449,448</u>

For the year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

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

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

Mrs M Levington
Trustee

Company number 09964013

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

County Durham Sport

Statement of Cash Flows

Year Ended 31 March 2019

	Note	Total Funds 2019 £	Total Funds 2018 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	17	(33,329)	(199,699)
Cash flows from investing activities:			
Dividends, interest and rents from investments		130	735
Purchase of property, plant and equipment		-	-
Net cash provided by (used in) investment activities		<u>130</u>	<u>735</u>
Change in cash and cash equivalents in the reporting period		(33,199)	(198,964)
Cash and cash equivalents acquired from Durham County Council		-	-
Cash and cash equivalents at the beginning of the reporting period		459,499	658,463
Cash and cash equivalents at the end of the reporting period		<u><u>426,300</u></u>	<u><u>459,499</u></u>

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

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2019

1 General information

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

2 Statement of compliance

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

3 Accounting policies

Basis of preparation

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

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

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

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

Going concern

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

Fund accounting

Funds held by the charity are used for:

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

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

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

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2019

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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County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2019

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 2019	Total Funds 2018
	£	£	£	£
Grants Receivable				
Primary Role	-	100,000	100,000	200,000
Workforce	-	39,958	39,958	36,737
Plus: Accrued income	-	-	-	43
Club Links Maker	-	-	-	25,000
DfE Leaders & Volunteers	-	8,600	8,600	9,250
Primary School Support	-	38,974	38,974	38,974
School Games	-	45,150	45,150	44,456
Plus: Accrued income	-	-	-	25
Inspire	-	2,250	2,250	8,925
SE Active Lives	-	-	-	5,000
Durham Institute of Sport	-	-	-	1,000
Club Durham	-	-	-	6,000
SE Satellite Clubs – Capacity	-	41,920	41,920	21,690
SE Satellite Clubs – Delivery	-	32,000	32,000	17,400
Disability Sports Awards (NEDSA)	-	-	-	850
Active Lives	-	8,046	8,046	-
Active Shildon	-	3,877	3,877	-
Total donations and legacies	<u>-</u>	<u>320,775</u>	<u>320,775</u>	<u>415,350</u>

The income from donations and legacies for the charity was £320,775 (2018: £415,350) of which £Nil was unrestricted (2018: £5,000) and £320,775 restricted (2018: £410,350).

Notes to the Financial Statements

Year Ended 31 March 2019

4 Donations and legacies (continued)

Income from charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Course income	975	7,005	7,980	4,364
Event income	-	245	245	12,317
Miscellaneous income	1,004	2,689	3,693	28,451
	<u>1,979</u>	<u>9,939</u>	<u>11,918</u>	<u>45,132</u>

The income from charitable activities for the charity was £11,918 (2018: £45,132) of which £1,979 was unrestricted (2018: £19,379) and £9,939 restricted (2018: £25,753).

Income from investments	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Bank Interest receivable	<u>130</u>	<u>-</u>	<u>130</u>	<u>735</u>

The income from investment for the charity was £130 (2018: £735) which was unrestricted in the current and previous year.

5 Analysis of expenditure

Expenditure on raising funds	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Grants payable	5,399	51,907	57,306	87,993
Advertising and promotion	-	19,112	19,112	27,347
Event expenses	-	9,867	9,867	16,681
Conferences and seminars	-	1,089	1,089	1,272
	<u>5,399</u>	<u>81,975</u>	<u>87,374</u>	<u>133,293</u>

The expenditure on raising funds for the charity was £87,374 (2018: £133,293) of which £5,399 was unrestricted (2018: £3,719) and £81,975 restricted (2018: £129,574).

Expenditure on charitable activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Session delivery	-	2,531	2,531	2,530
Taster sessions	-	-	-	60
Fitness sessions	-	-	-	50
Yoga sessions	-	-	-	230
Venue hire	-	6,808	6,808	8,705
Insurance	-	2,915	2,915	3,190
Wages and salaries	11,763	90,831	102,594	246,886
Staff NI	844	6,556	7,400	21,154
Staff pension	254	10,000	10,254	26,119
Travel and subsistence	-	3,539	3,539	7,501
Telephone	-	2,344	2,344	5,105
Printing, postage and stationery	-	1,060	1,060	2,393
Equipment and computer costs	639	14,322	14,961	44,382
Training costs	-	9,145	9,145	41,148
Legal and professional	5,582	60,449	66,031	70,065
Accountancy fees	-	2,028	2,028	1,752
Redundancy	-	30,000	30,000	34,619
Rent	-	10,008	10,008	7,792
	<u>19,082</u>	<u>252,536</u>	<u>271,618</u>	<u>523,681</u>

The expenditure on charitable activities for the charity was £271,618 (2018: £523,681) of which £19,082 was unrestricted (2018: £37,370) and £252,536 was restricted (2018: £486,311).

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2019

5 Analysis of expenditure (continued)

Other expenditure	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Hospitality	-	775	775	2,131
Premises expenses	-	-	-	527
Sundry expenses	-	960	960	199
Subscriptions	216	-	216	509
Depreciation	4,644	-	4,644	4,645
Bank Charges	-	36	36	36
	<u>4,860</u>	<u>1,771</u>	<u>6,631</u>	<u>8,047</u>

Other expenditure for the charity was £6,631 (2018: £8,047) of which £4,860 was unrestricted (2018: £5,617) and £1,771 restricted (2018: £2,430).

6 Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,028</u>	<u>1,752</u>

7 Staff costs

	Total Funds 2019 £	Total Funds 2018 £
Staff costs were as follows:		
Wages and salaries	102,594	246,886
Social security costs	7,400	21,154
Pension costs	10,254	26,119
Redundancy costs	30,000	-
	<u>150,248</u>	<u>294,159</u>

The charity considers its key management personnel comprise of the trustees, the executive director and one assistant director. The total employed benefits including employer pension contributions of the key management personnel were £87,847 (2018: £138,475). No employee received in excess of £60,000 during the current or preceding year.

The average monthly number of employees during the year was 3 (2018: 9).

8 Trustees remuneration

Trustees received £454 remuneration (2018: £nil) and were reimbursed £825 (2018: £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.

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2019

10	Tangible fixed assets		Office & general equipment
	Cost		£
	At 1 April 2018		13,935
	Additions		-
	At 31 March 2019		<u>13,935</u>
	Depreciation		
	At 1 April 2018		9,290
	Charge for the year		4,644
	At 31 March 2019		<u>13,934</u>
	Net Book Value		
	At 31 March 2019		<u><u>1</u></u>
	At 31 March 2018		<u><u>4,645</u></u>
11.	Debtors		
		2019	2018
		£	£
	Trade debtors	3,953	5,235
	Prepayments and accrued income	1,444	2,366
		<u>5,397</u>	<u>7,601</u>
12.	Creditors: amounts falling due within one year		
		2019	2018
		£	£
	Trade creditors	4,266	271
	Accruals	10,784	19,536
	Bank loans & overdraft	-	2,490
		<u>15,050</u>	<u>22,297</u>
13.	Related party transactions		
	No transactions with related parties were undertaken during the year.		
14.	Commitments under operating leases		
	At 31 March 2019 the charity had aggregate commitments under non-cancellable operating leases as set out below:		
		2019	2018
		£	£
	Operating leases which expire		
	In less than one year	<u>10,008</u>	<u>10,008</u>

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2019

15. Unrestricted funds

	At 1 April 2018	Income £	Expenditure £	Transfers £	At 31 March 2019 £
General reserves	169,348	2,109	(29,341)	(10,411)	131,705
Total Unrestricted Funds	<u>169,348</u>	<u>2,109</u>	<u>(29,341)</u>	<u>(10,411)</u>	<u>131,705</u>

16. Restricted funds

	At 1 April 2018	Income £	Expenditure £	Transfers £	At 31 March 2019 £
General reserves	136,381	-	(30,000)	-	106,381
Primary Role	-	101,196	(106,615)	5,419	-
Workforce	-	39,958	(22,421)	-	17,537
Move into Sport	560	-	-	-	560
DfE Leaders and Volunteers	4,580	8,805	(6,455)	-	6,930
Primary School Support	21,759	38,974	(23,805)	-	36,928
School Games	24,323	45,843	(40,826)	-	29,340
Sportivate	2	-	-	-	2
Street Games	6,231	-	-	-	6,231
Workplace Health	450	-	-	-	450
Recreational Running	7,135	-	-	-	7,135
Inspire	14,990	2,400	-	-	17,390
Durham Institute of Sport	4,500	-	-	-	4,500
Club Durham	22,296	-	(12,000)	-	10,296
Mental Health	16,000	-	-	-	16,000
Tech-Know Trail	64	-	(45)	-	19
SE Satellite Clubs – Capacity	6,369	41,920	(44,643)	-	3,646
SE Satellite Clubs – Delivery	14,400	32,000	(37,047)	-	9,353
Disability Sports Awards (NEDSA)	60	650	(710)	-	-
Active Lives	-	8,046	(2,826)	-	5,220
Active Sildon	-	3,877	(8,869)	4,992	-
Courses/Workshops	-	7,045	(20)	-	7,025
Total restricted funds	<u>280,100</u>	<u>330,714</u>	<u>(336,282)</u>	<u>10,411</u>	<u>284,943</u>

Purposes of restricted funds

Primary Role

To develop a strong understanding of local place/need, broker and support relationships and identify opportunities to increase sport and physical activity in County Durham with a focus on inactive people and under-represented groups.

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2019

16. Purposes of restricted funds (continued)

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 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 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.

16. Purposes of restricted funds (continued)

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.

Awards Scheme

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

Street Games

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

Workplace Health

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

Recreational Running

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

Inspire

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

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

Durham Institute of Sport

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

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

16. Purposes of restricted funds (continued)

Club Durham

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

Mental Health

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

Tech-Know Trail

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

North East Sports' Disability Awards (NEDSA)

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

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

Active Lives

The Active Lives Children and Young People survey is a National survey that explores the physical activity habits of children and young people. County Durham Sport has a role in recruiting the randomly selected schools to participate in the survey.

Active Shildon

Delivered in partnership, Active Shildon is an evidence based approach piece of work to improve the activity levels and opportunities to become active for the residents of Shildon.

Courses/Workshops

County Durham Sport delivers a range of courses and workshops for coaches and delivers to upskill members of the workforce to better understand the needs of participants./ We offer Safeguarding and First Aid as core courses.

County Durham Sport

Notes to the Financial Statements

Year Ended 31 March 2019

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

	2019	2018
	£	£
Net movement in funds for the reporting period	(32,800)	(203,804)
Adjustments for:		
Depreciation charges	4,644	4,645
Dividends, interest and rents from investments	(130)	(735)
(Increase)/decrease in debtors	2,204	5,737
Increase/(decrease) in creditors	(7,247)	(5,542)
Net cash provided by (used in) operating activities	<u>(33,329)</u>	<u>(199,699)</u>

18. Analysis of cash and cash equivalents

	2019	2018
	£	£
Cash at bank and in hand	426,300	459,499
Total cash and cash equivalents	<u>426,300</u>	<u>459,499</u>

19. 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.