

Charity Registration No. 1122082

Company Registration No. 06166961 (England and Wales)

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST

(ACTIVE SUSSEX)

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Mr P Traynor Mr T J Howell Ms A Pendlington Mr A White Mrs D Whitney Ms S Briggs Mr I Da Cunha Ms C Gibbons Ms S Rosso
Secretary	Ms M Pollakova
Charity number	1122082
Company number	06166961
Principal address and registered office	Unit 33, Sussex Innovation Centre Science Park Square University of Sussex Falmer Brighton BN1 9SB
Auditor	Sumer Audit Amelia House Crescent Road Worthing West Sussex BN11 1RL
Bankers	Barclays Bank PLC Floor 27 1 Churchill Place London E14 5HP
Payroll	Plummer Parsons Accountants 18 Hyde Gardens Eastbourne East Sussex BN21 4PT
Solicitors	Rix & Kay Solicitors LLP The Courtyard River Way Uckfield East Sussex TN22 1SL

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
LEGAL AND ADMINISTRATIVE INFORMATION**

Human Resources

Rix & Kay Gatekeeper Services
The Courtyard
River Way
Uckfield
East Sussex
TN22 1SL

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(ACTIVE SUSSEX)
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SUSSEX COUNTY SPORTS PARTNERSHIP TRUST (ACTIVE SUSSEX) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The **Accounts** have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

For accounting periods commencing on or after 1 April 2008, there is also a requirement for the Trust to report on how it satisfies the **Public Benefit** test introduced by the Charities Act 2006. The Trust can report as follows:

- a) The report of those activities undertaken by the Trust to further its charitable purposes for the public benefit can be found in this report under the headings '**Objectives and Activities**' and '**Achievements and Performance**'.
- b) Accordingly, the trustees hereby state that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission.

Taken together with the accounts, the **Report** seeks to offer a fair and balanced picture of what the Trust has achieved (outcomes) through its strategy and the difference it has made (its impact) across the County during 2023-24. Finally, it provides an overview of its structure, governance and management, any professional services procured by the Trust, as well as its plans for the future period.

Objectives and activities

The purpose of the Trust (hereinafter referred to as 'Active Sussex'), as set out in its governing document, is to promote increased community participation in sport and active recreation for the benefit of the inhabitants of Sussex.

Active Sussex is part of the national Active Partnership Network, and works with stakeholders across the County to build strong relationships. Together, our goal is to address inequality and empower everyone to be active in a way that works for them.

Our Vision

Movement and physical activity is enhancing the health and wellbeing of everyone across Sussex.

Our Aim

We aim to address inequality and empower everyone to be active in a way that works for them.

Our Mission

- We will listen to communities and lived experiences to get people moving.
- We will unite and empower partners to focus resources that enable people to get moving.
- We will do this through responsive and representative leadership

We look to encourage everyone to be active and stay active in a way that suits them, but we understand certain groups of people face barriers to exercise. Therefore to make the most impact we focus on the following groups of people to tackle inactivity across Sussex:

- children and young people
- older people
- disabled people and people living with long-term health conditions
- people from different cultural backgrounds and communities

We do this through the lens of equality, diversity and inclusion, which is front and centre of our refreshed **Active Sussex Strategy 2023-28**, and this continues to inform all our work.

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST (ACTIVE SUSSEX) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

The Active Sussex Strategy 2023-28 has three main objectives, through which it seeks to achieve its aims:

1. **Building Relationships (System Goals).** We will work with partners to collectively address barriers to physical activity.
2. **Projects and Resources (Delivery).** We will invest resources into projects which target inactive audiences.
3. **Responsive and Representative Leadership (Governance)** We will be committed to being a representative organisation which listens to diverse lived experiences to inform decision-making.

Within the context above, we developed a high-level Action Plan 2023/24 setting out objectives and desired outcomes, and we are pleased to report on some of the achievements in the following section.

Achievements and performance

Building Relationships (System Goals)

Active Sussex continues to connect with strategic stakeholders (Local Authorities, Public Health and NHS) who provide place-based coverage with a priority people focus across the county. Examples of progress during the reporting period are below.

East Sussex Public Health

Headline progress is reflected in the award of a **£120,000** two year contract from East Sussex Public Health which began in January 2024 to embed physical activity within Adult Social Care, along with project funding to support the provision of strength and balance exercise sessions for older people in areas of deprivation.

NHS Sussex Physical Activity and Digital Weight Management Programme

The NHS Sussex Physical Activity and Digital Weight Management Programme has now been successfully delivered with **£44,440** allocated from NHS Sussex Prevention and Personalised Care. The learning from this project has been shared with wider health networks including presentations for NHS colleagues, the ICB Prevention Delivery Group and the NHS Sussex Population Health Academy who have shared case study videos on their Community of Practice & Learning.

The early stages of the evaluation from the programme has shown that Active Sussex has funded activity being delivered in Hailsham, Eastbourne, Seaford, Hastings, Rother, Brighton & Hove, Lancing, Crawley, Angmering, Littlehampton and Bognor Regis reaching 235 participants so far.

Stroke Rehabilitation Project

Active Sussex in partnership with East Sussex Healthcare NHS Trust and Rother District Council allocated **£8,000** - including £2,000 from Rother District Council (Active Rother) - to deliver a pilot to address deconditioning amongst patients recovering from a stroke. Health Instructors were funded to deliver 26 weeks of activity within the hospital setting (Bexhill Irvine Unit) to groups of patients recovering from stroke and at risk of deconditioning. It is hoped the pilot will change the way the system addresses deconditioning in older people with long-term health conditions in hospital settings across Sussex.

Today's Africa

Our progress against the diversity and inclusion priorities, can be highlighted through our journey with Today's Africa, who aim to benefit the African community in Crawley. From helping the organisation to secure funding from Crawley Community Action, organising a community football tournament, getting a service level agreement in place with Three Bridges Football Club, a CYP funding expression, to connecting them to School Games Organisers, Opening Schools Facilities introductions and connection with Chagossian community projects.

Project and Resources (Delivery)

Children & Young People Forum

Our continued work with the Children & Young People Forum is something Active Sussex is proud of. They are a diverse group of partners with a real desire to increase activity levels of children in the areas of greatest need, and who are learning from each other in an open and progressive way. The associated CYP Investment Fund has allowed Active Sussex to target the children that need the most support to be active, and we invested **£39,800** on 29 projects focused on targeted areas across the whole of East Sussex, West Sussex and Brighton & Hove.

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST

(ACTIVE SUSSEX)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

East Sussex Women's Wellbeing Fund

The East Sussex Women's Wellbeing grant (£8,000) funded project to engage women from ethnically diverse and marginalised communities in East Sussex has started to see some positive engagement and impact. The walk project is coming to an end and evaluation/case study is to be produced to help support recommendations working with this community.

Schools

The Sport England-funded programmes of the **School Games** and **Opening School Facilities (OSF) Fund** have been instrumental in pushing towards our strategy objective of facilitating innovative ways that enable children and young people to be active. We have worked with local people to give us the best chance of connecting with and understanding communities, including the School Games Organisers and local OSF Coordinators. The School Games has seen an investment of over £20,000 in 26 targeted and sustainable projects, and over £200,000 has been drawn down to support 29 Sussex Schools in the areas of highest child deprivation across the county through the Opening School Facilities Fund.

Supporting National Campaigns

Listening to young people and their families and acting on their needs has been a clear outcome, and the national campaigns of **Play Their Way** and the **Physical Literacy Consensus Statement** have been important tools in explaining the importance of understanding the needs of every child; appreciating that they all have a unique relationship with movement and physical activity; that this will change and adapt across their lifetime and that we as adults have an important role to play in supporting their journeys.

This Mum Moves Ambassador Training

South East Public Health Workforce funding was secured to commission "This Mum Moves Ambassador Training" for healthcare professionals and those working with women and birthing people (i.e HV, family hubs, social prescribers, instructors) in East Sussex, with the training scheduled for May 2024.

Workforce

The continued development of a workforce that meets the needs of diverse communities, particularly in schools, the **Creating Active School Programme** continues to be a key driver in the development of a whole school approach to PE, School Sport and Physical Activity in Sussex schools, and we have been able to expand our support to a third target area whilst sustaining the support needed from the initial two cohorts.

Finally, the **Coach Core apprenticeship programme** has gone from strength to strength and as it moves into its third year is a vital programme in our ambition to support young people from lower socio-economic backgrounds to deliver activities in and for their communities.

Responsive & Representative Leadership (Governance)

Guided by the UK Code of Sports Governance, our 2023/24 action plan sought to deliver its leadership and governance outcomes in four areas:

1. Governance
2. Equality
3. Safeguarding and Welfare
4. Environmental Social Governance (ESG)

Governance

Active Sussex seeks to be recognised and respected as a thought-leading, and well-run organisation in which investors have confidence, and as such aims to achieve full compliance with the UK Code of Sports Governance.

Following an internal review and sharing of our governance policies and frameworks, we can report significant progress towards achieving full compliance with the UK Code of Sports Governance:

- Updated Business Continuity and Succession Plans were approved by Sport England and a new Diversity Inclusion Action Plan (DIAP) developed.
- Governing documents (M&AAs) are now fully compliant and our People Plan was submitted for approval by the Board of Trustees (due Q1 2024/25).
- All other policies have been reviewed and updated within the year in line with our Board annual governance schedule.

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST

(ACTIVE SUSSEX)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Overall, Active Sussex met ALL but one area of its Governance Action Plan, which is the recruitment of a NED to the Board with appropriate accounting qualifications. This skills gap is to be addressed as part of our Trustees Recruitment round in 2024/25.

Equality

Active Sussex is recognised for championing an inclusive culture and advocating equal access to physical activity opportunities. As robust consultation an action plan has been agreed with Sport England and published on the Active Sussex website, with ongoing review provided by an external advisory panel.

In addition, there has been the delivery of several outstanding network conferences, workshops and thought pieces relating to Sport England's 'Uniting the Movement's' overarching strategic aim of tackling inequalities in the sector. Through these events, there has been strong advocacy of the benefits of keeping people active and healthy, particularly in some of the most multi-challenged communities.

Our work with trusted delivery partners has given rise to an increase in external investment (notably from Public Health) into Active Sussex for the benefit of some of the most disadvantaged people in Sussex, and through leadership, appropriate education and recruitment, we continue to represent the communities we serve. Education has been particularly successful in terms of ensuring openness (EDI Time to Talk sessions for staff) and diversity of thought in order to better understand and serve the communities we are part of in Sussex, and helping them to be more active.

Safeguarding and Welfare

Active Sussex continued to review and deliver its Safeguarding Implementation Plan and Adult Safeguarding Action Plan to ensure it fulfilled its safeguarding responsibilities and obligations, and that policies and procedures are up to date. This includes the completion of actions such as having a clear Codes of Conduct referred to in both the Adults Safeguarding Policy and the trusts Employees Handbook. The new **Minimum Safeguarding Standards Checklist**, which was implemented for the 2023-2024 CYP Investment Fund, was well received and along with increased site visits enabled Active Sussex to gather better insight and information on partner Safeguarding and welfare practices.

Active Sussex completed the annual CPSU Safeguarding review in Q3 and received the highest rating of MET, with specific reference made by CPSU to the quality of the reporting documents provided, that safeguarding practices are well embedded within the organisation and the significant work taking place around youth voice.

In October 2023, we secured **£382,000** from Sport England for the recruitment of two new Sport Welfare Officers until March 2027. A pro-rata amount this award is recognised in the accounts from October 2023 to March 2024. The officers began work in January 2024 and were successfully integrated into the team, and by the end of the financial year were already reaching out to key NGB clubs to provide safeguarding support in their provision of physical activity.

Environmental Social Governance (ESG)

Our work in this area aims to ensure the impact on stakeholders, wider society and the environment is factored into the decision making process. The outcomes we hoped would be achieved for 2023/24 were:

- for a robust Environmental Social Governance (ESG) impact assessment tool to be in place (to contribute to the Trust's decision-making process)
- for a published ESG policy or statement to be in place.

Starting from a relatively low knowledge base of ESG, (and no dedicated officer), a highlight has undoubtedly been the rapid progress seen in the work of our ESG task group. We now have a draft ESG policy statement and action plan in place, and we expect this to be approved by the Board in Q2 of 2024/25.

The ESG task group led a Climate Change workshop at the March 2024 Active Sussex Network event, linking this to national strategy and engaging local partners to showcase the importance of this agenda to physical activity and inequalities.

Finally, we feel that Active Sussex is leading our partners by example having:

- gained membership of the British Association for Sustainability in Sport (BASIS) and attended their annual conference
- created ESG pages and guidance on the Active Sussex website
- had four Active Sussex personnel attend Carbon Literacy training, with one person working towards becoming an accredited tutor to lead future training.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Communication and Measuring Impact

Throughout the year, our main communication aim has been:

- to raise the profile of movement and physical activity through events, networks and campaigns
- to share key messages on physical activity to support our partners to engage with priority audiences
- to highlight the work of Active Sussex and that of its partners.

In terms of measurement, evaluation and learning (MEL), our insight and business improvement work has focused on people at greatest risk of physical inactivity. Projects have been successful and delivered for priority communities using insight, local knowledge and lived experience of participants. Case studies are now in place to evidence impact.

This has undoubtedly been facilitated by the recruitment of a new Insight Officer, who brought a fresh approach to use of insight, combined with case studies highlighting the lived experiences of a variety of community groups and individuals. This has enabled Active Sussex to invest in areas of significant need and to 'tell the story' of how participants experience the physical activity offer (as well as barriers they face).

Using insight from these sources has driven our ongoing decision making and has ensured that Active Sussex has deployed its resources to reduce the inequalities or to remove barriers to participation, enabling people to safely increase their physical activity levels.

Financial review

The Statement of Financial Activities shows funds brought forward of £626,582 (2023: £625,826) and income received for the 2023-24 financial year of £856,384 (2023: £991,352). The amount of total funds the charity holds at the end of the reporting period to 31 March 2024 was £633,368 (2023: £626,582). The total expenditure was £849,598 (£1,105,596) and there has been no movement on pension funds (2023: £115,000 net surplus) (see note 16 in the accounts) giving net a incoming funds movement of £6,786 (2023: £756) for the year ending 31 March 2024.

Designated funds as at the 31 March 2024 are £72,240 (2023: £76,208), refer to note 18 in the accounts for further detail.

The principal financial management policies and procedures deployed during the year are stated earlier in this report.

Reserves Policy

Active Sussex's reserves protocols ensure that sufficient unrestricted funds are held to cover a minimum of six months' employment and running costs and 100% end of contract costs (in the event of any significant delays or cessation of external core funding). The fund required to cover these costs is £200,000 (2023: £154,000), however at 31 March 2024 the fund stood at £266,224 (2023: £249,518). This figure is currently higher than the level expected due to an underspend on designated funds allocated to drive charitable fundraising activities and project development.

Principal Funding Sources

Active Sussex's principal funding stream continues to come from Sport England. Of the £856,384 (2023: £991,352) income received, 87.5% of this (£749,845) came from Sport England (2023: 97.8%, £969,914). The remaining income has been generated from:

1. Active Sussex members (mainly local government)
2. Primary PE courses fees
3. Bank interest
4. Commissioned work

97.6% (2023: 98.0%) of income is restricted and is therefore spent on the specific sport and physical activity outcomes detailed as per conditions of the funding award. More importantly, the expenditure has directly supported the key objectives of the charity.

Senior Management Remuneration

All staff pay is reviewed annually by the Human Resources & Nominations Committee, and pay increments are subject to completion of an annual staff appraisal. Cost of living rises are awarded in line with RPI (Q4/Feb annually) and subject to affordability by Active Sussex. For 2023-24, a 5% pay increase was awarded and during the year key management personnel team remuneration totalled £269,800 (2023: £270,882) (see note 21 to the accounts).

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST (ACTIVE SUSSEX) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Related Parties

No trustee received any remuneration during the current and comparative year. No trustee had an interest in companies that Active Sussex works with or is funded by.

Risk Management

Active Sussex maintains a comprehensive risk register which identifies the principal risks, together with the steps to be taken to manage them. The risk register is overseen by the Governance & Audit Committee and reviewed by the Board every quarter. Each risk is stated as either 'strategic' or 'operational'.

The risk register was reviewed at every Governance & Audit Committee and Board meeting held during the year. The reducing impact of the Covid-19 pandemic was reflected in the lower risk register scores, as face-to-face events and meetings began to be reinstated. The key strategic risk remains non-compliance or breach of legal/statutory responsibilities leading to loss of stakeholder confidence and risk to investment.

Through its Governance & Audit Committee, Active Sussex discharged these statutory responsibilities and maintained a high level of assurance. It has continued to review and develop its corporate business policies, with any changes endorsed at Board level. The necessary business protection, human resources and financial policies continued to be in place, as did the Trust's Equality and Safeguarding in Sport policies.

Plans for future periods

2024/25 will see the work of the Trust continue to focus on tackling the most inactive groups in the County, and working with delivery partners to reduce the barriers (and inequalities) to participation.

Events 2024/25

May - June 2024 - Sussex Parallel Youth Games & Sussex School Games

The Sussex Parallel Youth Games and Sussex School Games 2024 will be delivered as a combination of single day events, as well as roadshows in areas where Active Sussex seeks to encourage greater participation levels amongst children and young people. The main events will take place at the flagship leisure facility, K2 Crawley.

September 2024 - Active Sussex Network Conference

The Active Sussex Conference will take place as an in-person event on **24 September 2024** and will incorporate the Trust's Annual General Meeting. The event will include keynote speakers, facilitated discussions and workshops that will focus on active ageing, and a local reducing physical inactivity within priority audiences. The Trust aims to deliver a high calibre virtual Conference in September and the Active Sussex Network in spring 2025. We will look to continue to grow the attendance and range of partners attending.

November 2024 - The Sussex Sports & Physical Activity Awards

Renamed to reflect the wider breadth of our partners work, the Sussex Sport & Physical Activity Awards remain a high-profile event of the annual calendar of community awards. Offering a showcase of business and community sport, it is envisaged that an in-person event will be provisionally scheduled for **21 or 28 November 2024**.

February 2025 - Active Sussex Network

This popular professional networking and workforce development event will be planned for delivery in the final quarter of the year. As it was in 2024, this will be a face-to-face networking opportunity for stakeholders across Sussex with an interest in sport and physical activity, with topical news and best practice workshops.

Structure, governance and management

The Sussex County Sports Partnership Trust (t/a Active Sussex) is a company limited by guarantee registered in England and Wales, number 06166961. It is also a registered Charity number 1122082. It was incorporated on 19 March 2007 and was registered as a Charity on 19 December 2007. It became fully operational on 2 January 2008. Active Sussex is governed by its Memorandum and Articles of Association as reviewed in September 2023.

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr P Traynor
Mr B Clark (Chair until 1 July 2024) (Resigned 1 July 2024)
Mr T J Howell
Ms A Pendlington
Mr A White
Mrs D Whitney (Acting Chair from 1 July 2024 to 6 August 2024)
Ms S Briggs
Mr I Da Cunha
Mr M Francis (Resigned 30 August 2023)
Ms C Gibbons (Chair from 6 August 2024)
Ms S Rosso

The Chief Executive during the year was Mrs S F Mason MBE.

Mr D Gale served in the Board in an ex-officio capacity.

Active Sussex's senior employees support the Board of Directors strategically. Three sub-committees are convened by deploying appropriately skilled members from the Board to deal with Human Resources, Business Development (and Marketing), and Governance (Finance and Legal) matters that arise.

- **Governance & Audit Committee:** Mr. A White, Mr. I. Da Cunha and Mrs D Whitney (chair)
- **Human Resources & Nominations Committee:** Mrs S Briggs, Mrs C Gibbons and Mr T Howell (chair)
- **Business Development & Marketing Sub-Committee:** Mr M Francis, Ms A Pendlington (chair), Ms. S Rosso and Mr P Traynor

The current Board of Trustees consists of individuals from the public, private and voluntary sectors. They bring the necessary skills and experience to the Trust to ensure sound governance, probity and excellent advocacy of the charity's aims and objectives.

Active Sussex operates an open recruitment process including shortlisting and interview by the Chair, Chief Executive and representatives of the HR and Governance Committees and is in line with the provisions of Article 12 of the Articles of Association. None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Active Sussex requires all officers and staff to undertake induction and continuing professional development to familiarise themselves with the political, funding and delivery environment in which the organisation operates; to set out their respective roles and responsibilities; and to ensure accountability and compliance with statutory Charity and Company law. All Trustees can access governance, equity and safeguarding training opportunities on an ongoing basis via Active Sussex's professional advisers and through other recognised training providers.

Organisational Structure

Under the current governance arrangements, the day-to-day executive functions of Active Sussex are handled by its senior strategic and operational staff (or Strategic Management Group). This is made up of the Chief Executive and the four Strategic Relationship Managers. The Board oversees the work of the Strategic Management Group (via quarterly reporting process) and is responsible for setting and deciding strategic policy direction in pursuance of the charitable aims and business needs. It approves the recommendations of the Strategic Management Group.

Financial Management

Budgets are devolved to the Strategic Management Group and other individual officers as appropriate, with monthly management accounts provided to all budget holders to enable ongoing financial monitoring and control. The Board of Directors and Governance & Audit Committee receive financial monitoring figures on a quarterly basis. All payments are authorised in accordance with Active Sussex's published financial regulations, procedures, and bank mandate.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Representation

At county level, Active Sussex had membership of, and/or provided support to, the following strategic groups and meetings:

1. Active Hastings Partnership Group
2. Active Partnerships National Network
3. Active Rother Communities Partnership Group
4. Brighton & Hove Active & Inclusive Travel Forum
5. Brighton & Hove Sport & Physical Activity Strategic Group
6. Children & Young People's Investment Forum
7. Crawley Physical Activity Forum
8. East Sussex Healthy Weight Partnership
9. Live Longer Better Community of Learning & Practice
10. London & Southeast Active Partnership Directors Forum
11. NHS Sussex Prevention Steering Group
12. Sussex Disability Sports Network
13. Sussex School Games Organisers Network

Reference and administrative details

Professional Services

The following organisations provided services to the Trust during the reporting period:

- **Accountancy**
Carpenter Box, Amelia House, Crescent Road, Worthing, West Sussex, BN11 1RL
- **Audit**
Sumer Audit, Amelia House, Crescent Road, Worthing, West Sussex, BN11 1RL
- **Banking**
Barclays Bank PLC, Floor 27, Churchill Place, London, E14 5HP
- **Human Resources & Legal Services**
Rix & Kay Gatekeeper Services, The Courtyard, River Way, Uckfield, E. Sussex, TN22 1SL
- **Payroll**
Plummer Parsons Accountants, 18 Hyde Gardens, Eastbourne, East Sussex, BN21 4PT

Auditor

In accordance with the company's articles, a resolution proposing that Sumer Audit be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

C. S. Gibbons

Ms C Gibbons (Chair)

Trustee

Dated: 24 September 2024

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees, who are also the directors of Sussex County Sports Partnership Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 trust will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust 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 trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF SUSSEX COUNTY SPORTS PARTNERSHIP TRUST**

Opinion

We have audited the financial statements of Sussex County Sports Partnership Trust (Active Sussex) (the 'trust') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF SUSSEX COUNTY SPORTS PARTNERSHIP TRUST**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the trust and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the trust for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF SUSSEX COUNTY SPORTS PARTNERSHIP TRUST**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the trust operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the trust's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the trust for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: health & safety, employment law and compliance with the UK Companies Act and the Charities SORP (FRS 102).

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management and those charged with governance about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management.
- Challenging assumptions and judgements made by management in their significant accounting estimates.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Robin Evans (Senior Statutory Auditor)
for and on behalf of Sumer Audit
Chartered Accountants
Statutory Auditor
Worthing

24/9/24

Sumer Audit is a trading name of Sumer Auditco Limited

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds General 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	-	-	691,105	691,105	499,617
Charitable activities	5	1,340	641	145,015	146,996	478,297
Activities for generating funds	4	1,817	11,155	-	12,972	12,774
Investments	6	5,311	-	-	5,311	664
Total income		8,468	11,796	836,120	856,384	991,352
<u>Expenditure on:</u>						
<u>Charitable activities</u>						
The development of sport in Sussex	7	29,328	30,198	790,072	849,598	1,105,596
Total charitable expenditure		29,328	30,198	790,072	849,598	1,105,596
Net (outgoing)/incoming resources before transfers		(20,860)	(18,402)	46,048	6,786	(114,244)
Gross transfers between funds		37,566	14,434	(52,000)	-	-
Net incoming/(outgoing) resources		16,706	(3,968)	(5,952)	6,786	(114,244)
<u>Other recognised gains and losses</u>						
Actuarial (loss)/gain on defined benefit pension schemes		-	-	-	-	115,000
Net movement in funds		16,706	(3,968)	(5,952)	6,786	756
Fund balances at 1 April 2023		249,518	76,208	300,856	626,582	625,826
Fund balances at 31 March 2024		266,224	72,240	294,904	633,368	626,582

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
BALANCE SHEET
AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		10,193		11,702
			<u>10,193</u>		<u>11,702</u>
Current assets					
Debtors	14	82,489		63,002	
Cash at bank and in hand		655,296		673,975	
		<u>737,785</u>		<u>736,977</u>	
Creditors: amounts falling due within one year	15	(114,610)		(122,097)	
Net current assets			623,175		614,880
Total assets less current liabilities			<u>633,368</u>		<u>626,582</u>
Income funds					
Restricted funds	17		294,904		300,856
<u>Unrestricted funds</u>					
Designated funds	18	72,240		76,208	
General unrestricted funds		266,224		249,518	
			<u>338,464</u>		<u>325,726</u>
			<u>633,368</u>		<u>626,582</u>

The financial statements were approved by the Trustees on 24 September 2024

C. S. Gibbons

Ms C Gibbons (Chair)
Trustee

Company Registration No. 06166961

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash absorbed by operations	24		(17,478)		(102,142)
Investing activities					
Purchase of tangible fixed assets		(6,512)		(17,552)	
Investment income received		5,311		664	
Net cash used in investing activities			(1,201)		(16,888)
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(18,679)		(119,030)
Cash and cash equivalents at beginning of year			673,975		793,005
Cash and cash equivalents at end of year			655,296		673,975

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

Charity information

Sussex County Sports Partnership Trust (Active Sussex) is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Unit 33, Sussex Innovation Centre Science Park Square, University of Sussex, Falmer, Brighton, BN1 9SB.

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governance handbook, the Companies Act 2006 and "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The financial statements have been prepared on a going concern basis. The trustees have considered relevant information, including the annual budget, forecast future cash flows and the impact of subsequent events in making their assessment.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty in relation to the appropriateness of continuing to adopt the going concern basis in preparing the annual report and accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objectives of the charity.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements. A pension reserve is shown separately within unrestricted funds.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies are recognised as incoming resources when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

Income from government and other grants is recognised when the trust has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

Investment income relates to interest receivable on bank deposits and is recognised in the financial statements when receivable.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Governance costs include those costs associated with meeting the statutory requirements of the trust and include its audit fees and costs linked to strategic management of the trust.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	3 years straight line
Computer equipment	3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks. The Trustees seek to use short and medium term deposits where possible to maximise the return on monies held at the bank and to manage cash flow.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.9 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

The trust enters into basic financial instruments transactions that result in recognition of financial assets and liabilities like trade and other accounts receivable and payable.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.11 Retirement benefits

One employee is an active member, and nine former employees are deferred members, of the Local Government Pension Scheme (LGPS) administered by East Sussex County Council. Under the definition of the LGPS is a defined benefit pension scheme and is able to identify the charity's share of assets and liabilities and the requirements of FRS 102, section 28 Employee Benefits, have been followed.

The trust's share of the LGPS assets are measured at fair value at each balance sheet date. Liabilities are measured on an actuarial basis using the projected unit method. The net of these two figures is recognised as an asset or liability on the balance sheet. The recognition of a surplus as an asset is recognised only to the extent that it is recoverable by the trust. Any movements in the asset or liability between balance sheet dates is reflected in the statement of financial activities.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

2 Critical accounting estimates and judgements

(Continued)

Key sources of estimation uncertainty

Local Government Pension Scheme

The present value of the Local Government Pension Scheme defined benefit liability depends upon a number of factors that are determined on an actuarial basis using a variety of assumptions, including the discount rate. Any changes in these assumptions, which are disclosed in note 16, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 March 2024. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

3 Donations and legacies

	Unrestricted funds General 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Grants receivable for core activities	-	-	691,105	691,105	499,617

Grants receivable of £691,105 (2023: £491,617) were restricted and £nil (2023: £8,000) were designated. There was no unrestricted donations and gifts in the current or comparative period. Grants received from Sport England that were unspent at the reporting date have not been deferred as Sport England have not requested repayment of these funds.

Grants receivable for core activities

	Unrestricted funds General 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Sport England	-	-	604,470	604,470	491,617
East Sussex Women of the Year Fund (ESWY)	-	-	-	-	8,000
Coach Core	-	-	23,735	23,735	-
East Sussex County Council	-	-	15,000	15,000	-
NHS England	-	-	47,900	47,900	-
	-	-	691,105	691,105	499,617

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

4 Activities for generating funds

	Unrestricted funds General 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Sponsorships	-	-	-	-	2,500
Event tickets	1,384	765	-	2,149	3,143
Shop income	-	-	-	-	77
Workshop Fees	-	10,040	-	10,040	13
Other fundraising activities	433	350	-	783	7,041
	<u>1,817</u>	<u>11,155</u>	<u>-</u>	<u>12,972</u>	<u>12,774</u>

Income from sponsorships of £nil (2023: £500) was designated and £nil (2023: £2,000) was restricted. There was no unrestricted income in the current or comparative period.

Income from events tickets of £1,384 (2023: £2,391) was unrestricted and £765 (2023: £752) was designated. There was no restricted income from the sale of event tickets in the current or comparative period.

Income from shop of £nil (2023: £77) was designated. There was no restricted or unrestricted shop income in the current or comparative period.

Income from workshop fees of £10,040 (2023: £13) was designated. There was no restricted or unrestricted income from workshop fees in the current or comparative period.

Income from other fundraising activities of £433 (2023: £2,193) was unrestricted and £350 (2023: £4,848) was designated. There was no restricted income from other fundraising activities in the current or comparative period.

5 Charitable activities

	2024 £	2023 £
The development of sport in Sussex	<u>146,996</u>	<u>478,297</u>
Analysis by fund		
Unrestricted funds - General	1,340	-
Unrestricted funds - Designated	641	-
Restricted funds	<u>145,015</u>	<u>478,297</u>
	<u>146,996</u>	<u>478,297</u>

Included within income relating to the development of sport in Sussex are restricted grants of £145,015 (2023: £478,297) from Sport England.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

6 Investments

	Unrestricted funds General 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Interest receivable	5,311	-	-	5,311	664

Interest receivable of £5,311 (2023: £664) was unrestricted. There was no designated or restricted interest receivable in the current or comparative period.

7 Charitable activities

	2024 £	2023 £
Staff costs	466,440	415,577
Depreciation and impairment	8,021	6,357
Other costs	130,591	126,846
	605,052	548,780
Grant funding of activities (see note 8)	149,381	475,565
Share of support costs (see note 9)	55,048	51,576
Share of governance costs (see note 9)	40,117	29,675
	849,598	1,105,596
Analysis by fund		
Unrestricted funds - General	29,328	4,805
Unrestricted funds - Designated	30,198	65,884
Restricted funds	790,072	1,034,907
	849,598	1,105,596

8 Grants payable

	The development of sport in Sussex 2024 £	The development of sport in Sussex 2023 £
Grants to institutions:		
The development of sport in Sussex	149,381	475,565

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Grants payable

(Continued)

The institutions that grants have been provided to consist of registered charities, community and amateur sports clubs, leisure centres and other sporting institutions. There were no grants made to individuals in the current or comparative period.

9 Support costs allocated to activities

	Total 2024 £	Total 2023 £
Staff costs	35,380	35,256
Rent: Universities of Sussex and Brighton	17,048	13,794
Insurance	2,620	2,526
Governance	40,118	29,675
	<u>95,166</u>	<u>81,251</u>
	2024	2023
	£	£
Governance costs comprise:		
Staff costs	17,440	17,342
Accountancy services	11,340	8,495
Legal fees	9,427	2,931
Advertising	1,911	907
	<u>40,118</u>	<u>29,675</u>

The expenditure for support and governance costs basis of allocation are all direct, except staff costs which are based on time spent.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year. No trustee expense were reimbursed by the charity during the year (2023: £29 relating to travel expenses to two trustees).

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Sports development	12	11
Administration	1	1
Total	<u>13</u>	<u>12</u>

Employment costs

	2024 £	2023 £
Wages and salaries	438,355	398,637
Social security costs	38,233	35,939
Other pension costs	42,672	33,599
	<u>519,260</u>	<u>468,175</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2023	3,496	17,852	21,348
Additions	-	6,512	6,512
At 31 March 2024	<u>3,496</u>	<u>24,364</u>	<u>27,860</u>
Depreciation and impairment			
At 1 April 2023	1,165	8,481	9,646
Depreciation charged in the year	1,165	6,856	8,021
At 31 March 2024	<u>2,330</u>	<u>15,337</u>	<u>17,667</u>
Carrying amount			
At 31 March 2024	<u>1,166</u>	<u>9,027</u>	<u>10,193</u>
At 31 March 2023	<u>2,331</u>	<u>9,371</u>	<u>11,702</u>

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	42	58,471
Prepayments and accrued income	82,447	4,531
	<u>82,489</u>	<u>63,002</u>

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	18,691	18,737
Government grants	45,000	44,400
Trade creditors	20,400	39,669
Other creditors	706	2,190
Accruals and deferred income	29,813	17,101
	<u>114,610</u>	<u>122,097</u>

Government grants are made up of £45,000 deferred income from East Sussex County Council (2023: £44,400 deferred income from NHS England).

16 Retirement benefit schemes

Defined contribution schemes

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £42,672 (2023 - £33,599). These costs have been allocated to restricted funds.

Defined benefit schemes

The Local Government Pension Scheme (LGPS) is a funded defined benefit pension scheme, with the assets held in separate trustee-administered funds. One employee is an active member of the LGPS and nine former employees are deferred members of the LGPS administered by East Sussex County Council.

The agreed contribution rates for future years are 17.2% for employers and between 5.5% and 12.5% for employees.

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2022. This has been used by the actuary in valuing the pensions liability at 31 March 2024. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method.

As disclosed in the trustees report, the University of Brighton has provided a guarantee for the liabilities that existed prior to the transfer of business to the trust as at 1 January 2008. The Subsumption Agreement was executed in January 2021.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

16 Retirement benefit schemes

(Continued)

Key assumptions

	2024	2023
	%	%
Discount rate	4.95	4.80
Expected rate of increase of pensions in payment	2.90	2.90
Expected rate of salary increases	2.90	2.90
RPI inflation	3.15	3.20

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2024	2023
	Years	Years
Retiring today		
- Males	20.9	21.1
- Females	23.8	24.1
Retiring in 20 years		
- Males	21.9	22.2
- Females	25.4	25.6

Amounts recognised in the profit and loss account:

	2024	2023
	£	£
Current service cost	10,000	15,000
Net interest on defined benefit liability/(asset)	(20,000)	3,000
Total costs/(income)	(10,000)	18,000

Amounts taken to other comprehensive income:

	2024	2023
	£	£
Actual return on scheme assets	(124,000)	45,000
Less: calculated interest element	74,000	42,000
Return on scheme assets excluding interest income	(50,000)	87,000
Actuarial changes related to obligations	(46,000)	(682,000)
Effect of changes in the amount of surplus that is not recoverable	535,000	423,000
Total costs/(income)	439,000	(172,000)

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

16 Retirement benefit schemes

(Continued)

The amounts included in the balance sheet arising from the trust's obligations in respect of defined benefit plans are as follows:

	2024	2023
	£	£
Present value of defined benefit obligations	1,134,000	1,128,000
Fair value of plan assets	(1,669,000)	(1,551,000)
Surplus in scheme	(535,000)	(423,000)
Restriction on scheme assets	535,000	423,000
Total liability recognised	-	-

Movements in the present value of defined benefit obligations:

	2024
	£
Liabilities at 1 April 2023	1,128,000
Current service cost	10,000
Benefits paid	(12,000)
Actuarial gains and losses	(46,000)
Interest cost	54,000
At 31 March 2024	1,134,000

The defined benefit obligations arise from plans which are wholly or partly funded.

Movements in the fair value of plan assets:

	2024
	£
Fair value of assets at 1 April 2023	1,551,000
Interest income	74,000
Return on plan assets (excluding amounts included in net interest)	50,000
Benefits paid	(12,000)
Contributions by the employer	7,000
Other	(1,000)
At 31 March 2024	1,669,000

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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16 Retirement benefit schemes

(Continued)

The fair value of plan assets at the reporting period end was as follows:

	2024	2023
	£	£
Equity Instruments	1,146,000	1,095,000
Debt Instruments	248,000	188,000
Property	251,000	249,000
Cash	24,000	19,000
	<u>1,669,000</u>	<u>1,551,000</u>

The criteria for the recognition of the surplus as an asset as described in note 1.11 was not met. The actuarial gains on the plan liabilities have been restricted by £535,000 (2023: £423,000) so as to not recognise the surplus.

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
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17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022 £	Movement in funds			Balance at 1 April 2023 £	Movement in funds			Balance at 31 March 2024 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
Sport England:									
Disability & Inclusion	1,376	2,000	(2,000)	(1,376)	-	-	-	-	-
Active Lives	4,456	-	(4,531)	75	-	-	(7,200)	30,000	22,800
Primary Role	109,050	462,838	(429,440)	(3,818)	138,630	580,691	(452,946)	(92,326)	174,049
CSP General Administration	20	-	-	(20)	-	-	-	-	-
SWO Capacity and Delivery	-	-	-	-	-	54,217	(16,984)	-	37,233
Primary School Support	7,829	-	(7,929)	100	-	-	-	-	-
Satellite Club Local Delivery	48,600	-	(49,585)	2,574	1,589	-	-	-	1,589
School Games	30,328	-	(30,484)	156	-	-	-	-	-
Workforce Investment	3,999	-	(4,208)	2,520	2,311	-	(1,344)	-	967
Coach Core	19,856	-	(7,632)	-	12,224	23,735	(34,780)	84	1,263
Commonwealth Games League/ Comms									
SLA Capacity	17,700	-	(16,790)	(910)	-	-	-	-	-
CYP Investment Fund	101,608	-	(117,036)	15,428	-	7,698	(32,534)	41,971	17,135
Opening Schools Facility	-	23,779	(9,600)	-	14,179	23,779	(37,958)	-	-
Project 500	1,200	5,000	(2,874)	-	3,326	-	(2,372)	(84)	870
Workforce Capacity	1,292	-	(1,292)	-	-	3,500	(3,500)	-	-
Multi Sports Facility	-	20,400	(7,160)	-	13,240	20,400	(17,307)	-	16,333
System Partners Delivery Award	-	180,553	(77,670)	(15,428)	87,455	62,700	(106,681)	(30,273)	13,201
Other grants									
East Sussex Embedding PAASC	-	-	-	-	-	15,000	(5,536)	-	9,464
NHS Tackling Inequalities	17,234	277,344	(266,676)	-	27,902	44,400	(70,930)	(1,372)	-
	364,548	971,914	(1,034,907)	(699)	300,856	836,120	(790,072)	(52,000)	294,904

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

17 Restricted funds

(Continued)

Sport England funds are split in the table above is for Sport England reporting purposes. All restricted funds are for the development of sports, to promote sport and active recreation across Sussex. Transfers represent internal transfers where a grant-funded programme has ceased, and the funds are transferred to a budget code to use for a similar purpose for which funds were originally granted. All transfers are within the terms and conditions of each grant.

18 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds			Movement in funds			Movement in funds		
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Active Schools	35,239	4,938	(11,909)	-	28,268	10,531	(14,133)	-	24,666
Stronger For Life	44,469	-	(44,318)	(151)	-	-	-	-	-
End of Contract Provision	35,076	-	-	214	35,290	-	-	8,434	43,724
Sussex Sports & Physical Activity Awards	3,015	1,252	(3,215)	-	1,052	1,265	(1,022)	-	1,295
Club Coach Volunteer Workshops	2,520	-	-	(2,520)	-	-	-	-	-
Parallel Youth Games	8,042	-	(6,442)	1,998	3,598	-	(7,355)	6,000	2,243
ESWY	-	8,000	-	-	8,000	-	(7,688)	-	312
	128,361	14,190	(65,884)	(459)	76,208	11,796	(30,198)	14,434	72,240

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
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FOR THE YEAR ENDED 31 MARCH 2024**

18 Designated funds	(Continued)
	<p>The designated funds held above are all held in furtherance of the trust's objects to promote sport and active recreation, as well as statutory provisions for liabilities in the event of future staff redundancies.</p> <p>Active Schools is a designated fund formed from the Trusts' Primary PE Business Income budgets. The fund will be used to promote and improve the delivery of physical activity in Primary schools, as well as training and education in the same setting.</p> <p>Stronger for Life is a designated fund to pilot the delivery of physical activity opportunities specifically targeted at older adults tailored in older community members, strength and balance support the delivery of activity for older people in the district of Arun, and this programme was funded from the Charity's Operational reserves.</p> <p>End of Contract Provision is funding set aside from the Trust's reserves as a provision for payment of statutory redundancy payments that may arise because of fixed term contracts ending.</p> <p>Sussex Sport & Physical Activity Awards is income which is generated to support the delivery of the annual Sussex Sports Awards event. This will now be known as Sussex Sports and Physical Activity Awards.</p> <p>Club Coach Volunteer (CCV) Workshops was a designated budget which provides for the income and expenditure related to the club development workshop program. Income was mainly from workshop delegate fees and expenditure relates to hire of facilities, training materials and tutor costs. The balance of this budget was transferred to Workforce Development and is no longer being used for 2023 – 2024.</p> <p>Parallel Youth Games is funding generated by the Trust to conduct the annual Youth Games for children with disabilities.</p> <p>ESWY Fund (East Sussex Woman of the Year Fund): This funding from the East Sussex Women's Lunch Committee will be distributed to organisations in East Sussex, including Brighton & Hove to benefit women by supporting their mental and physical wellbeing through physical activity.</p>

**SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
(ACTIVE SUSSEX)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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19 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£	2023	£
Fund balances at 31 March 2024 are represented by:																
Tangible assets	10,193		-		-		10,193		11,702		-		-		11,702	
Current assets	256,031		72,240		294,904		623,175		237,816		76,208		300,856		614,880	
	266,224		72,240		294,904		633,368		249,518		76,208		300,856		626,582	

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20 Operating lease commitments

Lessee

At the reporting end date the trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	14,256	12,960
	<u> </u>	<u> </u>

During the year, the Trust made payments under operating leases totalling £17,712 (2023: £17,963).

21 Related party transactions

There were no disclosable related party transactions during the current or comparative period, other than those included within trustees note 10.

Remuneration of key management personnel

The key management personnel of the charity comprise the Chief Executive, Head of Operations and three Strategic Relationship Managers. The total employee benefits of the key management personnel of the charity were:

	2024	2023
	£	£
Aggregate compensation	269,800	255,203
	<u> </u>	<u> </u>

22 Share capital and control

Sussex Country Sports Partnership Trust is a company limited by guarantee and has no share capital. No one member has overall control of the charity.

23 Analysis of changes in net funds

The trust had no debt during the current or comparative period.

SUSSEX COUNTY SPORTS PARTNERSHIP TRUST
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

24 Cash generated from operations	2024	2023
	£	£
Deficit for the year	6,786	(114,244)
Adjustments for:		
Investment income recognised in statement of financial activities	(5,311)	(664)
Depreciation and impairment of tangible fixed assets	8,021	6,357
Movements in working capital:		
(Increase) in debtors	(19,487)	(52,558)
(Decrease)/increase in creditors	(8,087)	14,567
Increase in deferred income	600	44,400
Cash absorbed by operations	(17,478)	(102,142)