

NORTH YORKSHIRE SPORT LTD

England & Wales · Charity number 1155238

Details

Status Registered

Legal form Charitable company

Company number [08715810](#)

Registered 2014-01-08

Register [View on the Charity Commission register](#)

Contact

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69 Bilton Lane
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Activities

Objects: (A) TO ADVANCE AMATEUR SPORT BY (I) ENCOURAGING AND ENABLING THE RESIDENTS OF NORTH YORKSHIRE AND THE CITY OF YORK TO PARTICIPATE IN SPORTS OR GAMES WHICH PROMOTE HEALTH BY INVOLVING PHYSICAL OR MENTAL SKILL OR EXERTION, AND (II) THE PROVISION AND PROMOTION OF ACTIVITIES OR FACILITIES FOR THE PLAYING OF ANY SPORT CAPABLE OF IMPROVING HEALTH;(B) TO ADVANCE AND FURTHER THE EDUCATION OF THE PUBLIC IN MATTERS RELATING TO PHYSICAL FITNESS, NUTRITION, ACTIVE RECREATION, AND LIFESTYLE.

Activities: To increase participation in sport and physical activity across York and North Yorkshire and to use Sport as a driver for change to Create better futures and improve health through sport.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- City Of York
- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,292,991	£2,116,952	£1,200,059	24
2024-03-31	£1,877,826	£1,796,972	£1,024,020	23
2023-03-31	£1,706,432	£1,605,858	£943,166	20
2022-03-31	£1,423,027	£1,344,483	£842,592	17
2021-03-31	£1,041,504	£1,031,386	£778,832	16

Trustees

Name	Role	Appointed
richard carlton crabtree	Chair	2019-10-01
Andrew Dukes		2020-10-01
Elizabeth Burdett		2019-10-01
Halima Khan		2019-10-01
Jack Matthews		2023-02-16
James Musgrave		2025-09-04
Natalie Kate Robinson		2025-09-04
Robert Hurren		2023-05-18
Simon Clegg		2021-07-01

NORTH YORKSHIRE SPORT LTD

England & Wales - Charity number 1155238

Accounts

Charity registration number 1155238

Company registration number 08715810 (England and Wales)

NORTH YORKSHIRE SPORT LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

NORTH YORKSHIRE SPORT LTD

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NORTH YORKSHIRE SPORT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Tony Stephens
Richard Carlton Crabtree (chair)
Halima Khan
Liz Burdett
Andy Dukes
Simon Clegg
Jack Matthews
Rob Hurren
Abigail Young (Resigned 15 May 2025)
Nichola Skedgel
David McLean

Chief Executive & Key Management Personnel

Mr D Watson

Charity number

1155238

Company number

08715810

Auditor

Fortus Audit LLP
Equinox House
Clifton Park
Shipton Road
York
YO30 5PA

Bankers

Unity Trust Bank Plc
Nine Brindley Place
4 Cozells Square
Birmingham
B1 2HB

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, 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 published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

The objects of North Yorkshire Sport Limited as set out in the Articles of Association are:

- (a) to advance amateur sport by
 - (i) encouraging and enabling the residents of North Yorkshire and the City of York to participate in sports or games which promote health by involving physical or mental skill or exertion, and
 - (ii) the provision and promotion of activities or facilities for the playing of any sport capable of improving health;
- (b) to advance and further the education of the public in matters relating to physical fitness, nutrition, active recreation, and lifestyle.

North Yorkshire Sport Limited uses Sport as a Driver for Positive Change. Our mission is: To enable people to use Movement, Activity, and Sport to fulfil their potential and create positive change, and our vision is: That York and North Yorkshire is a place where everyone enjoys moving more, leading to healthy and happy lives.

We do this through 3 strategic goals:

- To contribute to an improvement in the HEALTH AND WELLBEING of the citizens of York and North Yorkshire.
- To support the creation and maintenance of ACTIVE COMMUNITIES AND PLACES.
- To help CHILDREN, YOUNG PEOPLE, AND FAMILIES to be safe, happy, healthy, and able to achieve.

DELIVERING PUBLIC BENEFIT

The objects above are the charitable aims of North Yorkshire Sport Limited and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets can be found in the North Yorkshire Sport Impact Report at: <https://www.northyorkshiresport.co.uk/impact>.

In setting these objects the Board of Trustees of North Yorkshire Sport Limited have complied with the duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

Achievements and performance

Our work is driven through the 3 Strategic Goals and identified groups that we direct our resources towards in order to tackle physical inactivity, drive positive change and reduce inequality.

These priorities, categorised broadly as 'Place Based' and 'People Based', are further defined when set in the context of physical inactivity and wider societal challenges.

Our organizational foundations underpin our work:

- North Yorkshire Sport will not seek growth, or indeed maintenance of current structures, for its own sake. Our approach will be to ensure that we know when and where to show collaborative Leadership, engage in co-design, collaborate where possible and stand aside where appropriate.
- Where market failures or opportunities to reduce inactivity exist, that we are best suited to exploit, we will seek external resources to deliver on this, either directly in to North Yorkshire Sport or to other sections of the voluntary and community sector.

We will do this by:

- Having appropriate cash reserves within limits set in our approved reserves policy
- Adhering to Tier 3 of the Code for Sports Governance
- Maintaining the Advanced Standard for Safeguarding and Protecting Children in Sport
- Having an up to date and reflective Diversity and Inclusion Action Plan
- Having high levels of Partner, participant and staff satisfaction

These strategic goals are designed to guide our work, using sport and physical activity as a contributory factor to three of the main challenges facing the region; namely obesity, poverty and an ageing population.

NORTH YORKSHIRE SPORT LTD

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

FOR THE YEAR ENDED 31 MARCH 2025

Health and Wellbeing

Supporting adults to be more physically active has many individual benefits, from improving mental and physical health, to developing the softer skillsets that can positively impact employment opportunities.

Families also play a key role in shaping a child's attitudes and behaviours, so modelling positive behaviours is an important part of creating healthy, confident, active children.

In North Yorkshire, older people (aged 65+) make up 23.3% of the population, compared to just 17.7% across England. Office of National Statistics (ONS) projections indicate that the number of over 65 's in North Yorkshire will rise to 169,000 (27.6%) by 2025, making up almost a third of our population.

Active Communities and Places

North Yorkshire is a vast geographical area, covering rural, urban, and coastal communities. Whilst it is often viewed externally as an affluent and healthy county, inequalities do exist that we need to work collectively to address.

Health inequalities in North Yorkshire are usually consistent with other challenges, such as higher crime rates, unemployment, and low activity levels. Within our targeted work we focus on reducing health inequalities in the areas of highest need, as identified by partners, local insight, and Indices of Deprivation data. The natural environment and the great outdoors are a huge asset in North Yorkshire and our second strategic goal is 'to use the natural environment as a catalyst for wider health improvements'. We know that the outdoors can have hugely positive effects on our health, with 92% of people reportedly getting active outside to relax and de-stress and 80% of all outdoor users feeling participation strengthens family relationships.

Children and Young People

Our third strategic goal is 'to help children, young people and families to be safe, happy, healthy and able to achieve and this requires a Movement, Activity and Sport offer that appeals to a broad range of young people if we are to reduce inactivity.

Good Governance

Underpinning all of our work is a commitment to strengthen our organisational sustainability and maintain the principles of good governance and industry standards.

We are committed to maintain the Code of Good Governance standards and maintain a plan of continuous improvement and development.

The impact we have made against each Priority area and Strategic Goal can be viewed and read about here: <https://www.northyorkshiresport.co.uk/impact>

Fundraising

North Yorkshire Sport follows the Code of Fundraising Practice (www.nysfundraising.co.uk).

During 2024/25, North Yorkshire Sport received income through charitable donations linked to sponsorship of events.

We are pleased to report that no complaints were received during the year ended 31st March 2025.

Financial review

We have generated £2,292,911 of income in the year and expended £2,116,952 on delivering our charitable objectives.

This resulted in a net surplus for the year of £176,039. After transfers between funds this resulted in a surplus in unrestricted general funds of £119,985, a deficit in designated funds of £1,331 and a surplus of £57,385 in restricted funds.

Trustees were pleased with the overall result for the year.

NORTH YORKSHIRE SPORT LTD

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

FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

Current free reserves stand at £596,776 (2024: £458,251).

The Trustees have agreed that it is necessary to hold free reserves to cover the following contingencies:

- 3 months running costs
- Redundancy and other costs in the event of the charity winding up.
- Provide working capital where funding is paid in arrears
- Finance existing or new activities until adequate funding is obtained.
- Unforeseen repairs to our building as well as ongoing planned commitments

The Trustees consider that a reserve of £100,000 in excess of those held over to cover contingencies that have been nominally allocated against the development of Bilton Health and Wellbeing Hub.

Principal Funding Sources

Sport England is the key funder for the partnership. This year an amount of £498,050 was received for Primary Role with a number of projects highlighted benefitting from further Sport England funding.

Structure, governance and management

North Yorkshire Sport Limited is a charitable company limited by guarantee, incorporated on 2 October 2013 and registered as a charity on 8 January 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the dissolution of the Charity, the Members are liable to pay an amount not exceeding £1 towards the liabilities and costs of dissolution.

The process and procedures for the Members can be found in the Articles of Association and Governance document for the company.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. As at the 31 March 2025, the subscribers to the Memorandum of Association were still the only Trustees.

The Board can have a maximum of twelve Trustees at any one time and as at 31 March 2025 was made up of nine members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

During the year 2024/25, the Finance Sub-Committee continued to focus on the finance and risk management of the whole Charity. During the year the Finance Sub-Committee have reviewed the Risk Management Register on items that relate to finance and kept a close eye on the finances of the Charity. With the Finance Sub-Committee looking at these two areas at regular meetings it has allowed the main Board of Trustees to focus in greater detail on other areas including the potential growth of the Charity and measuring and demonstrating Impact.

The Risk Register is reviewed by the whole Board of Trustees on an annual basis and any items requiring action are highlighted at Board meetings.

During the year 2024/25, the Human Resource subcommittee has provided advice and guidance on staff related issues. This has included reviewing appraisals, making remuneration recommendation to the Board and review of policies and procedures relating to staff. Similarly, to the Finance Sub-committee, this has allowed the main Board to have confidence that staffing issues are being considered regularly by Trustees.

<https://www.northyorkshiresport.co.uk/roles-and-responsibilities>

<https://www.northyorkshiresport.co.uk/meetthetrustees>

NORTH YORKSHIRE SPORT LTD

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

FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of North Yorkshire Sport Ltd 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 charitable company 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Fortus Audit LLP be reappointed as auditor of the charitable 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.

Richard Carlton Crabtree

Richard Carlton Crabtree (chair)
Trustee

4 September 2025

NORTH YORKSHIRE SPORT LTD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD

Opinion

We have audited the financial statements of North Yorkshire Sport Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and 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 Financial Reporting Standard 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 2025 and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

NORTH YORKSHIRE SPORT LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company 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 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; or
- 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 charitable company 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 charitable company'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

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:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (UK GAAP and the Companies Act 2006) and the relevant tax compliance regulations in the UK.

We understood how the charitable company is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquiries through review of board minutes and discussions with those charged with governance.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, by discussion with management from various parts of the business to understand where they considered there was a susceptibility to fraud. We considered the procedures and controls that the charitable company has established to prevent and detect fraud, and how these are monitored by management, and also any enhanced risk factors such as performance targets.

Based on our understanding, we designed our audit procedures to identify any non-compliance with laws and regulations identified in the paragraphs above.

We also performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

NORTH YORKSHIRE SPORT LTD

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD**

Frances Howard

Frances Howard FCA (Senior Statutory Auditor)
for and on behalf of fortus Audit LLP

4 September 2025

Chartered Accountants
Statutory Auditor

Equinox House
Clifton Park
Shipton Road
York
YO30 5PA

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	2,187	-	-	2,187	4,686
Charitable activities	4	561,558	-	1,691,122	2,252,680	1,843,253
Investments	5	38,124	-	-	38,124	29,887
Total income		601,869	-	1,691,122	2,292,991	1,877,826
<u>Expenditure on:</u>						
Charitable activities	6	508,977	3,518	1,604,457	2,116,952	1,796,972
Net income before transfers		92,892	(3,518)	86,665	176,039	80,854
Gross transfers between funds		27,093	2,187	(29,280)	-	-
Net income for the year/ Net movement in funds		119,985	(1,331)	57,385	176,039	80,854
Fund balances at 1 April 2024		476,789	116,031	431,200	1,024,020	943,166
Fund balances at 31 March 2025		596,774	114,700	488,585	1,200,059	1,024,020

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.

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	578	4,108	-	4,686
Charitable activities	4	549,946	(83)	1,293,390	1,843,253
Investments	5	29,887	-	-	29,887
Total income		580,411	4,025	1,293,390	1,877,826
<u>Expenditure on:</u>					
Charitable activities	6	573,865	3,306	1,219,801	1,796,972
Net income before transfers		6,546	719	73,589	80,854
Gross transfers between funds		25,692	-	(25,692)	-
Net income for the year/ Net movement in funds		32,238	719	47,897	80,854
Fund balances at 1 April 2023		444,551	115,312	383,303	943,166
Fund balances at 31 March 2024		476,789	116,031	431,200	1,024,020

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		47,914		18,538
Current assets					
Debtors	13	56,697		133,056	
Cash at bank and in hand		1,288,100		991,636	
		<u>1,344,797</u>		<u>1,124,692</u>	
Creditors: amounts falling due within one year	14	<u>(192,652)</u>		<u>(119,210)</u>	
Net current assets			1,152,145		1,005,482
Total assets less current liabilities			<u>1,200,059</u>		<u>1,024,020</u>
Income funds					
Restricted funds	16		488,585		431,200
Unrestricted funds - designated	17		114,700		116,031
Unrestricted funds - general			596,774		476,789
			<u>1,200,059</u>		<u>1,024,020</u>

The financial statements were approved by the Trustees on 4 September 2025

Richard Carlton Crabtree

Richard Carlton Crabtree (chair)

Trustee

Company registration number 08715810

NORTH YORKSHIRE SPORT LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	23		292,078		44,294
Investing activities					
Purchase of tangible fixed assets		(33,738)		-	
Investment income received		38,124		29,887	
Net cash generated from investing activities			4,386		29,887
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			296,464		74,181
Cash and cash equivalents at beginning of year			991,636		917,455
Cash and cash equivalents at end of year			1,288,100		991,636

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

North Yorkshire Sport Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is stated in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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 published in October 2019". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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.

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the charitable company 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.

In-kind donations are only included in income where the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

1.5 Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

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:

Modular building	10% straight line
Leasehold improvements	Straight line over remaining length of lease

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

Individual assets consisting £5,000 or more are capitalised at cost.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

As a registered charity the organisation is exempt from income and corporation tax falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose.

1.11 Company Status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Critical accounting estimates and judgements

In the application of the charitable company'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.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Donations and gifts	2,187	578	4,108	4,686

4 Charitable activities

	Core Services 2025 £	Children and young people 2025 £	Active communities 2025 £	Health and wellbeing 2025 £	Total 2025 £	Total 2024 £
Sport England (System partner investment)	498,050	-	-	-	498,050	484,050
LA Contributions	30,000	-	-	-	30,000	25,000
Other grants	158,893	-	-	-	158,893	138,217
Training, events & coaching fees	1,903	-	-	-	1,903	7,428
Room hire	23,444	-	-	-	23,444	25,631
Grants	-	514,117	746,303	258,160	1,518,580	1,162,927
Service fee	21,810	-	-	-	21,810	-
	<u>734,100</u>	<u>514,117</u>	<u>746,303</u>	<u>258,160</u>	<u>2,252,680</u>	<u>1,843,253</u>
Analysis by fund						
Unrestricted funds - general	561,558	-	-	-	561,558	549,946
Unrestricted funds - designated	-	-	-	-	-	(83)
Restricted funds	172,542	514,117	746,303	258,160	1,691,122	1,293,390
	<u>734,100</u>	<u>514,117</u>	<u>746,303</u>	<u>258,160</u>	<u>2,252,680</u>	<u>1,843,253</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Charitable activities

(Continued)

For the year ended 31 March 2024

	Core Services	Children and young people	Active communities	Health and wellbeing	Total 2024
	£	£	£	£	£
Sport England (System partner investment)	484,050	-	-	-	484,050
LA Contributions	25,000	-	-	-	25,000
Other grants	138,217	-	-	-	138,217
Training, events & coaching fees	7,428	-	-	-	7,428
Room hire	25,631	-	-	-	25,631
Grants	-	593,608	352,824	216,495	1,162,927
	<u>680,326</u>	<u>593,608</u>	<u>352,824</u>	<u>216,495</u>	<u>1,843,253</u>
Analysis by fund					
Unrestricted funds - general	549,946	-	-	-	549,946
Unrestricted funds - designated	(83)	-	-	-	(83)
Restricted funds	130,463	593,608	352,824	216,495	1,293,390
	<u>680,326</u>	<u>593,608</u>	<u>352,824</u>	<u>216,495</u>	<u>1,843,253</u>

5 Investments

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Interest receivable	38,124	29,887
	<u>38,124</u>	<u>29,887</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	Core Services	Children and young people	Active communities	Health and wellbeing	Total 2025	Total 2024
	2025	2025	2025	2025		
	£	£	£	£	£	£
Staff costs	616,163	195,879	88,570	60,757	961,369	947,638
Direct costs	10,892	287,672	599,773	92,018	990,355	682,899
	<u>627,055</u>	<u>483,551</u>	<u>688,343</u>	<u>152,775</u>	<u>1,951,724</u>	<u>1,630,537</u>
Share of support costs (see note 8)	50,272	69,271	31,805	5,936	157,284	161,480
Share of governance costs (see note 8)	7,944	-	-	-	7,944	4,955
	<u>685,271</u>	<u>552,822</u>	<u>720,148</u>	<u>158,711</u>	<u>2,116,952</u>	<u>1,796,972</u>
Analysis by fund						
Unrestricted funds - general	508,977	-	-	-	508,977	573,865
Unrestricted funds - designated	3,518	-	-	-	3,518	3,306
Restricted funds	172,776	552,822	720,148	158,711	1,604,457	1,219,801
	<u>685,271</u>	<u>552,822</u>	<u>720,148</u>	<u>158,711</u>	<u>2,116,952</u>	<u>1,796,972</u>

For the year ended 31 March 2024

	Core Services	Children and young people	Active communities	Health and wellbeing	Total 2024
	£	£	£	£	£
Staff costs	587,163	186,133	111,230	63,112	947,638
Direct costs	9,440	314,811	218,344	140,304	682,899
	<u>596,603</u>	<u>500,944</u>	<u>329,574</u>	<u>203,416</u>	<u>1,630,537</u>
Share of support costs (see note 8)	106,242	42,236	10,784	2,218	161,480
Share of governance costs (see note 8)	4,955	-	-	-	4,955
	<u>707,800</u>	<u>543,180</u>	<u>340,358</u>	<u>205,634</u>	<u>1,796,972</u>
Analysis by fund					
Unrestricted funds - general	573,865	-	-	-	573,865
Unrestricted funds - designated	3,306	-	-	-	3,306
Restricted funds	130,629	543,180	340,358	205,634	1,219,801
	<u>707,800</u>	<u>543,180</u>	<u>340,358</u>	<u>205,634</u>	<u>1,796,972</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Charitable activities

(Continued)

	Unrestricted funds	Restricted funds	2025	Unrestricted funds	Restricted funds	2024
	2025	2025		2024	2024	
	£	£	£	£	£	£
Staffing cost	456,458	518,169	974,627	470,022	488,153	958,175
Travel & expenses	5,318	11,124	16,442	18,707	10,441	29,148
Delivery costs	9,437	997,413	1,006,850	25,476	657,175	682,651
Premises costs	6,328	21,248	27,576	37,524	1,710	39,234
General admin expenses	27,010	56,503	83,513	20,487	62,322	82,809
Governance	7,944	-	7,944	4,955	-	4,955
	<u>512,495</u>	<u>1,604,457</u>	<u>2,116,952</u>	<u>577,171</u>	<u>1,219,801</u>	<u>1,796,972</u>

8 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Staff costs	13,258	-	13,258	10,537	-	10,537
Depreciation	4,362	-	4,362	4,362	-	4,362
Premises	27,576	-	27,576	37,525	-	37,525
Telecoms and IT	23,714	-	23,714	38,830	-	38,830
Insurance and other financial costs	52,939	-	52,939	29,681	-	29,681
Other office costs	2,498	-	2,498	1,531	-	1,531
Travel & expenses	16,442	-	16,442	20,817	-	20,817
Delivery costs	16,495	-	16,495	18,197	-	18,197
Governance and audit	-	7,944	7,944	-	4,955	4,955
	<u>157,284</u>	<u>7,944</u>	<u>165,228</u>	<u>161,480</u>	<u>4,955</u>	<u>166,435</u>
Analysed between						
Charitable activities	<u>157,284</u>	<u>7,944</u>	<u>165,228</u>	<u>161,480</u>	<u>4,955</u>	<u>166,435</u>

9 Auditor's remuneration

Fees payable to the charitable company's auditor and associates:

	2025	2024
	£	£
Audit of the charitable company's annual accounts	4,020	3,864
Non-audit services		
All other non-audit services	570	456

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Trustees

Neither the Trustee Board nor any persons connected with them received any remuneration during the year, or in the previous year.

No trustee was reimbursed expenses in this year or the previous year.

No trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year, or in the previous year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Calculated on the basis of full-time equivalents	24	23
Actual numbers	34	27

Employment costs	2025	2024
	£	£
Wages and salaries	795,341	811,261
Social security costs	76,129	73,028
Pension costs	63,104	60,676
Secondments	47,681	13,210
	<u>974,627</u>	<u>958,175</u>

Pension contributions are paid into a defined contribution scheme. Accrued contributions due at 31 March 2025 totalled £8,894 (2024: £8,894).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025	2024
	Number	Number
£70,000 to £79,999	<u>1</u>	<u>1</u>

Total key management remuneration for the year was £222,741 (2024: £212,024).

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Modular building	Leasehold improvements	Total
	£	£	£
Cost			
At 1 April 2024	43,620	-	43,620
Additions	-	33,738	33,738
	<hr/>	<hr/>	<hr/>
At 31 March 2025	43,620	33,738	77,358
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2024	25,082	-	25,082
Depreciation charged in the year	4,362	-	4,362
	<hr/>	<hr/>	<hr/>
At 31 March 2025	29,444	-	29,444
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2025	14,176	33,738	47,914
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	18,538	-	18,538
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	27,245	67,207
Prepayments and accrued income	29,452	65,849
	<hr/>	<hr/>
	56,697	133,056
	<hr/> <hr/>	<hr/> <hr/>

14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Taxation and social security		15,504	18,201
Deferred income	15	122,109	25,000
Trade creditors		24,684	42,377
Other creditors		8,509	8,894
Accruals		21,846	24,738
		<hr/>	<hr/>
		192,652	119,210
		<hr/> <hr/>	<hr/> <hr/>

15 Deferred income

	2025	2024
	£	£
Other deferred income	122,109	25,000
	<hr/> <hr/>	<hr/> <hr/>

Deferred income is included in the financial statements as follows:

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15	Deferred income	(Continued)	
		2025	2024
		£	£
	Deferred income is included within:		
	Current liabilities	122,109	25,000
		<u> </u>	<u> </u>
	Movements in the year:		
	Deferred income at 1 April 2024	25,000	66,456
	Released from previous periods	(25,000)	(66,456)
	Resources deferred in the year	122,109	25,000
		<u> </u>	<u> </u>
	Deferred income at 31 March 2025	122,109	25,000
		<u> </u>	<u> </u>

Deferred income relates to grants received and room hire relating to the year ended 31 March 2026.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Core Services					
ASA	37,170	150,732	(152,239)	-	35,663
GC Secondment	-	21,810	(20,537)	-	1,273
Children and young people					
Satellite Clubs	3,125	-	-	-	3,125
School Games	17,055	45,000	(49,206)	-	12,849
Dame Kelly Holmes Get on Track Programmes	23,667	-	-	-	23,667
Change Direction 1	70,250	8,333	(10,600)	(13,268)	54,715
Change Direction 2	-	41,667	(18,625)	-	23,042
Active Lives Survey	-	12,450	(12,450)	-	-
Holiday Activity Fund	50,044	168,654	(223,915)	8,400	3,183
OSF	-	27,350	(27,350)	-	-
Richmondshire achieve	1,000	-	-	-	1,000
School Games Coordinator	8,984	30,200	(25,762)	-	13,422
Stepping Up	-	31,933	(36,252)	13,268	8,949
Autism Respite	8,613	-	-	-	8,613
Woodsmith Project	5,683	75,330	(60,816)	(8,400)	11,797
Selby refugee	2,860	24,700	(20,947)	-	6,613
Afghan Refugee	16,685	-	(1,685)	-	15,000
Active Start	8,899	-	(1,304)	-	7,595
York CYP	18,470	5,000	(23,470)	-	-
Allerton Court	1,100	18,500	(18,545)	-	1,055
Playzones	-	25,000	(21,895)	-	3,105
Active communities					
Hambleton DC	1,014	-	-	-	1,014
Club Matters	1,263	-	-	-	1,263
Coaching Workforce	4,747	22,544	(23,668)	-	3,623
Bike Pod	2,175	-	-	-	2,175
Coaching Ryedale	1,907	-	-	-	1,907
YH Learning	11,421	5,000	(6,204)	-	10,217
TOP	(2,143)	57,714	(24,635)	-	30,936
Multi Sports Facilities	-	4,800	(4,800)	-	-
UKSPF Bilton Lane	13,290	-	(1,709)	(11,581)	-
UKSPF Military Feasibility	5,304	-	(4,604)	(700)	-
UKSPF Sports and travel	15,282	571,845	(588,128)	1,001	-
Sandy Lands	-	20,000	(20,000)	-	-
UKSPF Workforce	-	20,000	(20,000)	-	-
Bilton Decarbonisation	-	18,000	-	(18,000)	-
Moving Communities	-	26,400	(26,400)	-	-
Health and wellbeing					
Dementia Friendly Pools	6,445	-	(942)	-	5,503
Older People PA	37,634	-	-	-	37,634
Escape Pain 2	14,447	-	-	-	14,447
Get Moving	-	100,000	(65,418)	-	34,582
RISE	(116)	352	(236)	-	-
RISE 2	-	18,208	(6,736)	-	11,472
Get Moving York	-	10,000	(5,400)	-	4,600

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16	Restricted funds	(Continued)				
	Escape Pain 2	14,447	-	-	-	14,447
	Get Moving	28,847	100,000	(133,584)	4,737	-
	Get Moving W2W	-	6,960	(6,960)	-	-
	Get Moving York	-	10,000	(10,000)	-	-
	Sports Welfare Manager	-	27,300	(10,015)	-	17,285
	Vale LCP Health Inequalities	-	25,000	(360)	-	24,640
	Mental Health Fund	-	3,000	-	-	3,000
		<u>383,303</u>	<u>1,293,390</u>	<u>(1,219,801)</u>	<u>(25,692)</u>	<u>431,200</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

The transfer of £8,400 from the Woodsmith Project to the Holiday Activity Fund was for shared costs for a contract covering both projects.

£13,268 was transferred from Change Direction to Stepping Up on agreement with the funder.

The transfer of £1,001 to UKSPF Sports and Travel was to cover an overspend on management fees.

The remaining transfers were in relation to costs of the work carried out on the Bilton Lane building including transfer of capitalised assets to unrestricted funds.

Restricted funds represent monies to be used for the following specific purposes:

ASA

Funding from Swimming North East region to support club development in the North East and Yorkshire.

Satellite Clubs

The Satellite Clubs aims to undertake transformational change in the way that young people are supported from school, college and other relevant settings into community sport – creating a sporting habit for life.

School Games

A project to increase the quality and quantity of inter school competition through NYS organising a series of county level festivals.

Achieve TEWV (2024 only)

Tees, Esk and Wear Valley NHS Foundation Trust – a programme targeting young people in York and Selby to improve mental wellbeing.

Dame Kelly Holmes Get on Track programmes

Funding from Dame Kelly Holmes Trust to deliver the Get on Track programmes across North Yorkshire.

Change Direction

Change direction is a prevention and early intervention support scheme for young people aged 10-17 to divert them away from engaging in risky behaviour.

Active Lives Survey

The Active Lives Survey is an Official Government Statistics (ONS) and records participation levels in sport in adults and children.

Holiday Activity Fund

A programme to provide activity and food to young people on free school meals during the school holidays.

OSF

The Opening School Facilities programme aims to help develop extracurricular opportunities and community links for children and young people and to support schools to open and re-open their facilities to the local community.

Richmondshire Achieve

A programme funded by Richmondshire District Council to work with primary and secondary schools, delivering the Achieve programme using an athlete mentor to build resilience and improve confidence and physical and mental wellbeing.

School Game CWG (2024 only)

Legacy funding from Sport England to tackle inequalities and inspire more young people to take part in the School Games as part of the Birmingham 2022 Commonwealth Games Legacy.

School Games Coordinator

A project to deliver the School Games and girls football programmes for the Harrogate district on behalf of Harrogate High School.

Stepping Up

Stepping Up is an early intervention and prevention project to divert children and young people who have not yet entered the criminal justice system but are beginning to show signs of risky or challenging behaviour within school, home or within their local community.

Autism Respite

Providing a package of 1-2-1 support to young autistic children to enable access to school holiday activities and provide respite to parents and carers.

Woodsmith Project

Delivery of a number of extra curricular activities to a target cohort of pupils in four schools in Scarborough and Whitby, overseen by two Programme Coordinators. This programme is funded by Woodsmith Foundation and Anglo American and is part of a coordinated education programme contracted to North Yorkshire Together.

Achieve Grant (York CVS) (2024 only)

Delivery of a series of 12 week interventions alongside North Yorkshire Police, utilising an athlete mentor to work with underserved pupils.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

Selby Refugee

Funding is used to deliver weekly, two-hour activity and movement sessions at two all-male hotels in Selby. Sessions feature a mix of indoor and outdoor activities, supporting wellbeing, mental health, and catering to underrepresented cohorts in the county. This programme supports a large group of single adult males with diversionary activities.

Afghan Refugee Support

Using sport, arts and mentoring to support young people transition to England.

Active Start

Funding to deliver the Active Start project in early years settings in North Yorkshire supporting Early Years practitioners to build in physical activity and physical literacy to their practice.

York CYP

City of York Council Public Health awarded North Yorkshire Sport funding to deliver targeted interventions across the city, including engaging 3 more schools in the Active Schools Programme, investment into professional development of teaching staff across the city, a trial to engage neurodiverse young people into physical activity and delivery of additional stepping up youth engagement programmes and athlete mentoring.

Allerton Court

Funding offering weekly, two-hour sessions at Allerton Court Hotel. The programme features a blend of physical activities, arts and crafts, and creative, bespoke activities. These sessions, cater to families and young people and support and provide diversionary outlets, reduce stress and tension, and develop essential skills such as communication, teamwork, resilience, and self-confidence. These activities are inclusive and support underrepresented cohorts in the county.

Playzones

Funding for new or refurbished small sided pitches in Scarborough.

Hambleton DC

Hambleton DC (District Council) to increase participation in sport in Hambleton.

Club Matters

A Sport England funded programme designed to provide additional support to sports club through mentoring, workshops and a suite of website resources. This programme is delivered jointly with Active Humber.

Active Forest (2024 only)

A partnership agreement with the Forestry Commission who have funded 2 days a week of a member of staff.

Coaching Workforce

Funding from Sport England to work with clubs, coaches, volunteers and the professional workforce to tackle inactivity.

Bike Pod

Co-funded transport project between Harrogate Borough Council and North Yorkshire County Council. To install secure cycle storage pods at Bilton Health & Well-being Hub.

Coaching Ryedale

To recruit, retain and deploy a workforce ensuring that there are enough quality coaches to meet the participation demand and to improve the talent pathway within North Yorkshire.

Community Fit (2024 only)

A programme designed to use the power of running to support the local community through community projects.

Ramblers (2024 only)

NYS to be responsible for co-ordination, leadership, training, advice and liaison role with Wellbeing Walks groups across North Yorkshire

YH Learning

Yorkshire and Humber Learning – A regional platform to provide personal development opportunities for clubs, volunteers and professionals via online modules.

Together fund (2024 only)

A fund created by Sport England to target specific inequalities in the county through investing in local providers to deliver activity.

TOP

Part of the UK rollout of The Active Partnership 'Opening Doors to the Outdoors' programme, resulting in the creation of an Outdoor Activity Development Officer role employed by North Yorkshire Sport to work in the Scarborough area.

Multi Sports Facilities

The multi-sport facilities programme is a key priority within Sport England's Uniting the Movement Implementation Plan for 2022-25. North Yorkshire Sport are supporting the targeting and allocation of some of the national funds (up to £224m in Government funding being invested into football facilities for 2022-25 through the Football Foundation), with a minimum of 40% of the investment required to benefit other sports. This programme provides capacity resources for North Yorkshire Sport to connect potential projects across our communities to available national funding.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

(Continued)

UKSPF Bilton

A feasibility study to assess the viability of carrying out improvements to The Bilton Health and Wellbeing Hub, Harrogate.

UKSPF Military feasibility

A feasibility study which aims to understand what provisions, services and facilities are in place and available in North Yorkshire to support military personnel, veterans, and their families.

UKSPF Sports and travel

A feasibility study which aims to understand what provisions, services and facilities are in place and available in North Yorkshire to support military personnel, veterans, and their families.

Sandy Lands

To explore and establish best working practices and governance with a range of sports club stakeholders on the Sandylands site to ensure an agreed collective approach, agreed priorities and to support a long term master plan for the whole site to increase participation and tackle health inequalities.

UKSPF Workforce

UKSPF Workforce Feasibility Study Apr 24-Mar 25 - to deliver a feasibility study focussed on the needs of the Sport and Active Wellbeing Workforce 2025 to 2030

Bilton Decarbonisation

To carry out modifications to Bilton Health and Wellbeing Hub to reduce the carbon footprint of the building.

Moving Communities

To provide additional intelligence and actionable insights needed to support the Sport England Place based investment and inform and inspire decision maker locally to get communities moving.

Action Towards Inclusion (2024 only)

A fund to work with economically inactive people to use sport and physical activity to drive positive change and support them into employment or training.

Dementia Friendly Pools

A project designed to work with swimming pool providers to make their facilities more dementia friendly through improved customer service and signage.

TAW (2024 only)

The Thriving at Work project aims to support more people to thrive at work. It has a particular focus on supporting inclusive workplaces that can unlock the potential of staff who are neurodiverse, disabled or experience mental health challenges.

Older People PA

The programme, funded by NYCC, will establish targeted groups across the county with a focus on falls prevention.

Escape Pain 2

Delivery of online classes using the Escape Pain delivery model.

Get Moving

A programme designed to reduce deconditioning in older people through a series of supported home visits to develop strength and mobility to support independence.

RISE

Rise is a follow on programme from the Action Towards Inclusion programme previously delivered. Keyworkers are 1-1 mentors to a number of adults of working age that are out of work and struggling with their wellbeing. The programme built a supportive relationship, that helped address the challenges to being work-ready.

Get Moving W2W/Get Moving York

Get Moving is a home exercise programme for people aged 65 years old and above, who are described as vulnerable to mildly frail. Therapeutic Exercise Instructors visit the home and supports, through physical activity and confidence building techniques, the individual to regain their confidence and mobility.

Sports Welfare Manager

A Sport England funded professional, national network focussing on promoting both children and young people's and adults' welfare, Training and supporting club welfare officers, promoting best practice to Club Welfare Officers, facilitating and supporting reporting and referral of safeguarding cases from local to national and prioritised club visits.

Vale LCP Health Inequalities

The project supports frail older people, those scoring vulnerable and mildly frail on the Rockwood Frailty scale who are predominately housebound due to transport difficulties or lack of confidence to access the community using strength and balance OTAGO based groups. The project includes provision of 1:1 support, face to face activity sessions, transport support and the training of 20 new OTAGO frailty instructors

Mental Health

This fund is fundraising and grants received for Mental health work.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities made up as follows:

	Balance at 1 April 2024	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£
Property maintenance	100,000	-	-	100,000
Mental health fundraising	16,031	(3,518)	2,187	14,700
	<u>116,031</u>	<u>(3,518)</u>	<u>2,187</u>	<u>114,700</u>

	Balance at 1 April 2023	Expenditure	Transfers	Balance at 1 April 2024
	£	£	£	£
Property maintenance	100,000	-	-	100,000
Mental health fundraising	15,312	(3,389)	-	16,031
	<u>115,312</u>	<u>(3,389)</u>	<u>-</u>	<u>116,031</u>

18 Analysis of net assets between funds

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total 2025
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Tangible assets	47,914	-	-	47,914
Current assets/(liabilities)	548,862	114,700	488,583	1,152,145
	<u>596,776</u>	<u>114,700</u>	<u>488,583</u>	<u>1,200,059</u>

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible assets	18,538	-	-	18,538
Current assets/(liabilities)	458,251	116,031	431,200	1,005,482
	<u>476,789</u>	<u>116,031</u>	<u>431,200</u>	<u>1,024,020</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Income & expenditure by source of funding

	Sport England 2025 £	Local Authority 2025 £	Other Public Sector 2025 £	Non Public Sector 2025 £	2025 £
Revenue grants	636,500	880,691	255,000	455,142	2,227,333
Room hire	-	-	-	23,444	23,444
Training: Fees and charges	-	-	-	1,903	1,903
Donations	-	-	-	2,187	2,187
Bank interest	-	-	-	38,124	38,124
Total income	636,500	880,691	255,000	520,800	2,292,991
Total expenditure	639,016	932,708	160,330	384,898	2,116,952
Net income/(expenditure)	(2,516)	(52,017)	94,670	135,902	176,039

20 Operating lease commitments

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

	2025 £	2024 £
Within one year	22,500	22,500
Between two and five years	90,000	90,000
In over five years	45,000	67,500
	157,500	180,000

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

22 Funds held on behalf of others

At 31 March 2025 the charitable company held funds on behalf on Fundraising for Stroke Therapy bike of £714 (2024: £714). There was no movement in the year.

North Yorkshire Sport Ltd banked the funds raised to purchase a Stroke Therapy bike.

At 31 March 2025 the charitable company also held funds on behalf of Parkinsons UK of £72 (2024: £381).

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

23	Cash generated from operations	2025 £	2024 £
	Surplus for the year	176,039	80,854
	Adjustments for:		
	Investment income recognised in statement of financial activities	(38,124)	(29,887)
	Amortisation and impairment of intangible assets	4,362	4,362
	Movements in working capital:		
	Decrease in debtors	76,359	39,067
	(Decrease) in creditors	(23,667)	(8,646)
	Increase/(decrease) in deferred income	97,109	(41,456)
	Cash generated from operations	<u>292,078</u>	<u>44,294</u>
24	Analysis of changes in net funds		
	The charitable company had no debt during the year.		

NORTH YORKSHIRE SPORT LTD

England & Wales - Charity number 1155238

Accounts

Charity registration number 1155238

Company registration number 08715810 (England and Wales)

NORTH YORKSHIRE SPORT LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NORTH YORKSHIRE SPORT LTD

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NORTH YORKSHIRE SPORT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tony Stephens Richard Carlton Crabtree (chair) Halima Khan Liz Burdett Andy Dukes Simon Clegg Jack Matthews Rob Hurren (Appointed 18 May 2023) Abigail Young (Appointed 18 May 2023) Nichola Skedgel (Appointed 18 May 2023) David McLean (Appointed 18 May 2023)
Chief Executive & Key Management Personnel	Mr D Watson
Charity number	1155238
Company number	08715810
Auditor	Fortus Audit LLP Equinox House Clifton Park Shipton Road York YO30 5PA
Bankers	Unity Trust Bank Plc Nine Brindley Place 4 Cozells Square Birmingham B1 2HB

NORTH YORKSHIRE SPORT LTD

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 financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, 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 published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

The objects of North Yorkshire Sport Limited as set out in the Articles of Association are:

- (a) to advance amateur sport by
 - (i) encouraging and enabling the residents of North Yorkshire and the City of York to participate in sports or games which promote health by involving physical or mental skill or exertion, and
 - (ii) the provision and promotion of activities or facilities for the playing of any sport capable of improving health;
- (b) to advance and further the education of the public in matters relating to physical fitness, nutrition, active recreation, and lifestyle.

North Yorkshire Sport Limited uses Sport as a Driver for Positive Change. Our mission is: To enable people to use Movement, Activity, and Sport to fulfil their potential and create positive change, and our vision is: That York and North Yorkshire is a place where everyone enjoys moving more, leading to healthy and happy lives.

We do this through 3 strategic goals:

- To contribute to an improvement in the HEALTH AND WELLBEING of the citizens of York and North Yorkshire.
- To support the creation and maintenance of ACTIVE COMMUNITIES AND PLACES.
- To help CHILDREN, YOUNG PEOPLE, AND FAMILIES to be safe, happy, healthy, and able to achieve.

DELIVERING PUBLIC BENEFIT

The objects above are the charitable aims of North Yorkshire Sport Limited and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets can be found in the North Yorkshire Sport Impact Report at: <https://www.northyorkshiresport.co.uk/impact>.

In setting these objects the Board of Trustees of North Yorkshire Sport Limited have complied with the duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

Achievements and performance

Our work is driven through the 3 Strategic Goals and identified groups that we direct our resources towards in order to tackle physical inactivity, drive positive change and reduce inequality.

These priorities, categorised broadly as 'Place Based' and 'People Based', are further defined when set in the context of physical inactivity and wider societal challenges.

Our organizational foundations underpin our work:

- North Yorkshire Sport will not seek growth, or indeed maintenance of current structures, for its own sake. Our approach will be to ensure that we know when and where to show collaborative Leadership, engage in co-design, collaborate where possible and stand aside where appropriate.
- Where market failures or opportunities to reduce inactivity exist, that we are best suited to exploit, we will seek external resources to deliver on this, either directly in to North Yorkshire Sport or to other sections of the voluntary and community sector.

We will do this by:

- Having appropriate cash reserves within limits set in our approved reserves policy
- Adhering to Tier 3 of the Code for Sports Governance
- Maintaining the Advanced Standard for Safeguarding and Protecting Children in Sport
- Having an up to date and reflective Diversity and Inclusion Action Plan
- Having high levels of Partner, participant and staff satisfaction

These strategic goals are designed to guide our work, using sport and physical activity as a contributory factor to three of the main challenges facing the region; namely obesity, poverty and an ageing population.

NORTH YORKSHIRE SPORT LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

Creating Opportunities for Sustained Participation

Our business plan outlines the 3 Strategic Goals and the overarching priorities of our work. Each Strategic Goal is accompanied by an annual action plan, focusing on specific demographics.

Targeted Areas

North Yorkshire is a vast geographical area, covering rural, urban, and coastal communities. Whilst it is often viewed externally as an affluent and healthy county, inequalities do exist that we need to work collectively to address.

Health inequalities in North Yorkshire are usually consistent with other challenges, such as higher crime rates, unemployment, and low activity levels. Within our targeted work we focus on reducing health inequalities in the areas of highest need, as identified by partners, local insight, and Indices of Deprivation data.

The Great Outdoors

The natural environment and the great outdoors are a huge asset in North Yorkshire and our second strategic goal aims 'to use the natural environment as a catalyst for wider health improvements'.

We know that the outdoors can have hugely positive effects on our health, with 92% of people reportedly getting active outside to relax and de-stress and 80% of all outdoor users feeling participation strengthens family relationships.

Children and Young People

Our third strategic goal is 'to help children, young people and families to be safe, happy, healthy and able to achieve and this requires a sport and physical activity offer that appeals to a broad range of young people if we are to reduce inactivity.

Work-Age Adults and Families

Supporting adults to be more physically active has many individual benefits, from improving mental and physical health, to developing the softer skillsets that can positively impact employment opportunities.

Families also play a key role in shaping a child's attitudes and behaviours, so modelling positive behaviours is an important part of creating healthy, confident, active children.

Older People

In North Yorkshire, older people (aged 65+) make up 23.3% of the population, compared to just 17.7% across England. Office of National Statistics (ONS) projections indicate that the number of over 65's in North Yorkshire will rise to 169,000 (27.6%) by 2025, making up almost a third of our population.

Good Governance

Underpinning all of our work is a commitment to strengthen our organisational sustainability and maintain the principles of good governance and industry standards.

We are committed to maintain the Code of Good Governance standards and maintain a plan of continuous improvement and development.

The impact we have made against each Priority area and Strategic Goal can be viewed and read about here: <https://www.northyorkshiresport.co.uk/impact>

Fundraising

North Yorkshire Sport follows the Code of Fundraising Practice (www.nysfundraising.co.uk).

During 2023/24, North Yorkshire Sport received income through charitable donations linked to sponsorship of events.

We are pleased to report that no complaints were received during the year ended 31st March 2024.

NORTH YORKSHIRE SPORT LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

We have generated £1,877,826 of income in the year and expended £1,796,972 on delivering our charitable objectives.

This resulted in a net surplus for the year of £80,854. After transfers between funds this resulted in a surplus in unrestricted general funds of £32,238, a surplus in designated funds of £719 and a surplus of £47,897 in restricted funds.

Trustees were pleased with the overall result for the year.

Reserves Policy

Current free reserves stand at £458,251 (2023: £421,651).

The Trustees have agreed that it is necessary to hold free reserves to cover the following contingencies:

- 3 months running costs
- Redundancy and other costs in the event of the charity winding up.
- Provide working capital where funding is paid in arrears
- Finance existing or new activities until adequate funding is obtained.
- Unforeseen repairs to our building as well as ongoing planned commitments

The Trustees consider that a reserve of £100,000 in excess of those held over to cover contingencies that have been nominally allocated against the development of Bilton Health and Wellbeing Hub.

Principal Funding Sources

Sport England is the key funder for the partnership. This year an amount of £484,050 was received for Primary Role with a number of projects highlighted benefitting from further Sport England funding.

Auditors

Fortus Audit LLP were appointed as the charitable company's auditor during the year ended 31 March following its acquisition of JWPCreers LLP.

Structure, governance and management

North Yorkshire Sport Limited is a charitable company limited by guarantee, incorporated on 2 October 2013 and registered as a charity on 8 January 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the dissolution of the Charity, the Members are liable to pay an amount not exceeding £1 towards the liabilities and costs of dissolution.

The process and procedures for the Members can be found in the Articles of Association and Governance document for the company.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. As at the 31 March 2023, the subscribers to the Memorandum of Association were still the only Trustees.

The Board can have a maximum of twelve Trustees at any one time and as at 31 March 2023 was made up of seven members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

During the year 2023/24, the Finance Sub-Committee continued to focus on the finance and risk management of the whole Charity. During the year the Finance Sub-Committee have reviewed the Risk Management Register on items that relate to finance and kept a close eye on the finances of the Charity. With the Finance Sub-Committee looking at these two areas at regular meetings it has allowed the main Board of Trustees to focus in greater detail on other areas including the potential growth of the Charity and measuring and demonstrating Impact.

The Risk Register is reviewed by the whole Board of Trustees on an annual basis and any items requiring action are highlighted at Board meetings.

During the year 2023/24, the Human Resource subcommittee has provided advice and guidance on staff related issues. This has included reviewing appraisals, making remuneration recommendation to the Board and review of policies and procedures relating to staff. Similarly, to the Finance Sub-committee, this has allowed the main Board to have confidence that staffing issues are being considered regularly by Trustees.

<https://www.northyorkshiresport.co.uk/roles-and-responsibilities>

<https://www.northyorkshiresport.co.uk/meetthetrustees>

NORTH YORKSHIRE SPORT LTD

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

FOR THE YEAR ENDED 31 MARCH 2024

Auditor

In accordance with the company's articles, a resolution proposing that Fortus North Limited 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.



Richard Carlton Crabtree (chair)
Trustee

Date: 5/12/2024

NORTH YORKSHIRE SPORT LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of North Yorkshire Sport Ltd 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 charitable company 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORTH YORKSHIRE SPORT LTD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD

Opinion

We have audited the financial statements of North Yorkshire Sport Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and 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 Financial Reporting Standard 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, including its income and expenditure, 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 charitable company 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

NORTH YORKSHIRE SPORT LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company 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 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; or
- 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 charitable company 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 charitable company'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

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:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (UK GAAP and the Companies Act 2006) and the relevant tax compliance regulations in the UK.

We understood how the charitable company is complying with those frameworks by making enquiries of management and those responsible for legal and compliance procedures. We corroborated our enquiries through review of board minutes and discussions with those charged with governance.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, by discussion with management from various parts of the business to understand where they considered there was a susceptibility to fraud. We considered the procedures and controls that the charitable company has established to prevent and detect fraud, and how these are monitored by management, and also any enhanced risk factors such as performance targets.

Based on our understanding, we designed our audit procedures to identify any non-compliance with laws and regulations identified in the paragraphs above.

We also performed audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

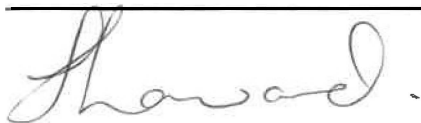
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

NORTH YORKSHIRE SPORT LTD

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD**



**Frances Howard FCA (Senior Statutory Auditor)
for and on behalf of fortus Audit LLP**

S-12.24
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**Chartered Accountants
Statutory Auditor**

Equinox House
Clifton Park
Shipton Road
York
YO30 5PA

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year						
		Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024	Total 2023
	Notes	£	£	£	£	£
<u>Income from:</u>						
Donations and legacies	3	578	4,108	-	4,686	6,576
Charitable activities	4	549,946	(83)	1,293,390	1,843,253	1,689,839
Investments	5	29,887	-	-	29,887	10,017
Total income		580,411	4,025	1,293,390	1,877,826	1,706,432
<u>Expenditure on:</u>						
Charitable activities	6	573,865	3,306	1,219,801	1,796,972	1,605,858
Net income before transfers		6,546	719	73,589	80,854	100,574
Gross transfers between funds		25,692	-	(25,692)	-	-
Net income for the year/ Net movement in funds		32,238	719	47,897	80,854	100,574
Fund balances at 1 April 2023		444,551	115,312	383,303	943,166	842,592
Fund balances at 31 March 2024		476,789	116,031	431,200	1,024,020	943,166

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.

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	-	6,576	-	6,576
Charitable activities	4	542,281	-	1,147,558	1,689,839
Investments	5	10,017	-	-	10,017
Total income		<u>552,298</u>	<u>6,576</u>	<u>1,147,558</u>	<u>1,706,432</u>
<u>Expenditure on:</u>					
Charitable activities	6	447,348	3,327	1,155,183	1,605,858
Net income before transfers		<u>104,950</u>	<u>3,249</u>	<u>(7,625)</u>	<u>100,574</u>
Gross transfers between funds		(31,486)	50,000	(18,514)	-
Net income for the year/ Net movement in funds		<u>73,464</u>	<u>53,249</u>	<u>(26,139)</u>	<u>100,574</u>
Fund balances at 1 April 2022		<u>371,087</u>	<u>62,063</u>	<u>409,442</u>	<u>842,592</u>
Fund balances at 31 March 2023		<u><u>444,551</u></u>	<u><u>115,312</u></u>	<u><u>383,303</u></u>	<u><u>943,166</u></u>

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		18,538		22,900
Current assets					
Debtors	13	133,056		172,123	
Cash at bank and in hand		991,636		917,455	
		<u>1,124,692</u>		<u>1,089,578</u>	
Creditors: amounts falling due within one year	14	<u>(119,210)</u>		<u>(169,312)</u>	
Net current assets			1,005,482		920,266
Total assets less current liabilities			<u>1,024,020</u>		<u>943,166</u>
Income funds					
Restricted funds	16		431,200		383,303
Unrestricted funds - designated	17		116,031		115,312
Unrestricted funds - general			476,789		444,551
			<u>1,024,020</u>		<u>943,166</u>

The financial statements were approved by the Trustees on 14.11.2024



Richard Carlton Crabtree (chair)

Trustee

Company registration number 08715810

NORTH YORKSHIRE SPORT LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	23		44,294		69,814
Investing activities					
Investment income received		29,887		10,017	
Net cash generated from investing activities					
			29,887		10,017
Net cash used in financing activities					
			-		-
Net increase in cash and cash equivalents					
			74,181		79,831
Cash and cash equivalents at beginning of year			917,455		837,624
Cash and cash equivalents at end of year					
			991,636		917,455

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

North Yorkshire Sport Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is stated in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, 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 published in October 2019". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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.

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the charitable company 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.

In-kind donations are only included in income where the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

1.5 Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

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:

Modular building	10% straight line
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NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

Individual assets consisting £5,000 or more are capitalised at cost.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

As a registered charity the organisation is exempt from income and corporation tax falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose.

1.11 Company Status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Critical accounting estimates and judgements

In the application of the charitable company'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.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds designated 2023 £
Donations and gifts	578	4,108	4,686	6,576

4 Charitable activities

	Core Services 2024 £	Children and young people 2024 £	Active communities 2024 £	Health and wellbeing 2024 £	Total 2024 £	Total 2023 £
Sport England (System partner investment)	484,050	-	-	-	484,050	470,550
LA Contributions	25,000	-	-	-	25,000	35,000
Other grants	138,217	-	-	-	138,217	110,462
Training, events & coaching fees	7,428	-	-	-	7,428	13,130
Room hire	25,631	-	-	-	25,631	23,601
Grants	-	593,608	352,824	216,495	1,162,927	1,017,537
Service fee	-	-	-	-	-	19,559
	<u>680,326</u>	<u>593,608</u>	<u>352,824</u>	<u>216,495</u>	<u>1,843,253</u>	<u>1,689,839</u>
Analysis by fund						
Unrestricted funds - general	549,946	-	-	-	549,946	542,281
Unrestricted funds - designated	(83)	-	-	-	(83)	-
Restricted funds	130,463	593,608	352,824	216,495	1,293,390	1,147,558
	<u>680,326</u>	<u>593,608</u>	<u>352,824</u>	<u>216,495</u>	<u>1,843,253</u>	<u>1,689,839</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

(Continued)

For the year ended 31 March 2023

	Core Services £	Children and young people £	Active communities £	Health and wellbeing £	Total 2023 £
Sport England (System partner investment)	470,550	-	-	-	470,550
LA Contributions	35,000	-	-	-	35,000
Other grants	110,462	-	-	-	110,462
Training, events & coaching fees	13,130	-	-	-	13,130
Room hire	23,601	-	-	-	23,601
Grants	-	596,446	204,322	216,769	1,017,537
Service fee	-	-	19,559	-	19,559
	<u>652,743</u>	<u>596,446</u>	<u>223,881</u>	<u>216,769</u>	<u>1,689,839</u>
Analysis by fund					
Unrestricted funds - general	542,281	-	-	-	542,281
Restricted funds	110,462	596,446	223,881	216,769	1,147,558
	<u>652,743</u>	<u>596,446</u>	<u>223,881</u>	<u>216,769</u>	<u>1,689,839</u>

5 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	29,887	10,017
	<u>29,887</u>	<u>10,017</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Core Services	Children and young people	Active communities	Health and wellbeing	Total 2024	Total 2023
	2024	2024	2024	2024		
	£	£	£	£	£	£
Staff costs	587,163	186,133	111,230	63,112	947,638	729,153
Direct costs	9,440	314,811	218,344	140,304	682,899	702,081
	<u>596,603</u>	<u>500,944</u>	<u>329,574</u>	<u>203,416</u>	<u>1,630,537</u>	<u>1,431,234</u>
Share of support costs (see note 8)	106,242	42,236	10,784	2,218	161,480	170,404
Share of governance costs (see note 8)	4,955	-	-	-	4,955	4,220
	<u>707,800</u>	<u>543,180</u>	<u>340,358</u>	<u>205,634</u>	<u>1,796,972</u>	<u>1,605,858</u>
Analysis by fund						
Unrestricted funds - general	573,865	-	-	-	573,865	447,348
Unrestricted funds - designated	3,306	-	-	-	3,306	3,327
Restricted funds	130,629	543,180	340,358	205,634	1,219,801	1,155,183
	<u>707,800</u>	<u>543,180</u>	<u>340,358</u>	<u>205,634</u>	<u>1,796,972</u>	<u>1,605,858</u>

For the year ended 31 March 2023

	Core Services	Children and young people	Active communities	Health and wellbeing	Total 2023
	£	£	£	£	£
Staff costs	476,083	132,274	59,277	61,519	729,153
Direct costs	5,996	408,471	176,289	111,325	702,081
	<u>482,079</u>	<u>540,745</u>	<u>235,566</u>	<u>172,844</u>	<u>1,431,234</u>
Share of support costs (see note 8)	72,802	69,869	16,755	10,978	170,404
Share of governance costs (see note 8)	1,803	1,731	414	272	4,220
	<u>556,684</u>	<u>612,345</u>	<u>252,735</u>	<u>184,094</u>	<u>1,605,858</u>
Analysis by fund					
Unrestricted funds - general	447,348	-	-	-	447,348
Unrestricted funds - designated	3,327	-	-	-	3,327
Restricted funds	106,009	612,345	252,735	184,094	1,155,183
	<u>556,684</u>	<u>612,345</u>	<u>252,735</u>	<u>184,094</u>	<u>1,605,858</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

(Continued)

	Unrestricted funds	Restricted funds	2024	Unrestricted funds	Restricted funds	2023
	2024	2024		2023	2023	
	£	£	£	£	£	£
Staffing cost	470,022	488,153	958,175	391,208	387,412	778,620
Travel & expenses	18,707	10,441	29,148	5,887	17,130	23,017
Delivery costs	25,476	657,175	682,651	11,423	690,870	702,293
Premises costs	37,524	1,710	39,234	17,035	22,838	39,873
General admin expenses	20,487	62,322	82,809	23,319	34,516	57,835
Governance	4,955	-	4,955	1,803	2,417	4,220
	<u>577,171</u>	<u>1,219,801</u>	<u>1,796,972</u>	<u>450,675</u>	<u>1,155,183</u>	<u>1,605,858</u>

8 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	10,537	-	10,537	49,467	-	49,467
Depreciation	4,362	-	4,362	4,362	-	4,362
Premises	37,525	-	37,525	35,511	-	35,511
Telecoms and IT	38,830	-	38,830	23,149	-	23,149
Insurance and other financial costs	29,681	-	29,681	25,172	-	25,172
Other office costs	1,531	-	1,531	1,851	-	1,851
Travel & expenses	20,817	-	20,817	13,183	-	13,183
Delivery costs	18,197	-	18,197	17,709	-	17,709
Governance and audit	-	4,955	4,955	-	4,220	4,220
	<u>161,480</u>	<u>4,955</u>	<u>166,435</u>	<u>170,404</u>	<u>4,220</u>	<u>174,624</u>
Analysed between						
Charitable activities	<u>161,480</u>	<u>4,955</u>	<u>166,435</u>	<u>170,404</u>	<u>4,220</u>	<u>174,624</u>

9 Auditor's remuneration

Fees payable to the charitable company's auditor and associates:

	2024	2023
	£	£
Audit of the charitable company's annual accounts	<u>4,320</u>	<u>4,000</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Trustees

Neither the Trustee Board nor any persons connect with them received any remuneration during the year, or in the previous year.

No trustee was reimbursed expenses in this year or the previous year.

No trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year, or in the previous year.

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Calculated on the basis of full-time equivalents	23	20
Actual numbers	27	29

Employment costs

	2024	2023
	£	£
Wages and salaries	811,261	631,289
Social security costs	73,028	54,227
Pension costs	60,676	55,417
Secondments	13,210	37,687
	<u>958,175</u>	<u>778,620</u>

Pension contributions are paid into a defined contribution scheme. Accrued contributions due at 31 March 2024 totalled £8,894 (2023: £7,339).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£60,000 to £69,999	-	1
£90,000 to £99,999	1	-
	<u>1</u>	<u>1</u>

Total key management remuneration for the year was £212,024 (2023: £87,776).

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Modular building
	£
Cost	
At 1 April 2023	43,620
At 31 March 2024	<u>43,620</u>
Depreciation and impairment	
At 1 April 2023	20,720
Depreciation charged in the year	4,362
At 31 March 2024	<u>25,082</u>
Carrying amount	
At 31 March 2024	<u>18,538</u>
At 31 March 2023	<u>22,900</u>

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	67,207	137,963
Prepayments and accrued income	65,849	34,160
	<u>133,056</u>	<u>172,123</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
	Notes	
Taxation and social security	27,095	20,953
Deferred income	15 25,000	66,456
Trade creditors	42,377	52,086
Accruals	24,738	29,817
	<u>119,210</u>	<u>169,312</u>

15 Deferred income

	2024	2023
	£	£
Other deferred income	<u>25,000</u>	<u>66,456</u>

Deferred income is included in the financial statements as follows:

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15	Deferred income	(Continued)	
		2024	2023
		£	£
	Deferred income is included within:		
	Current liabilities	25,000	66,456
		<u> </u>	<u> </u>
	Movements in the year:		
	Deferred income at 1 April 2023	66,456	-
	Released from previous periods	(66,456)	-
	Resources deferred in the year	25,000	66,456
		<u> </u>	<u> </u>
	Deferred income at 31 March 2024	25,000	66,456
		<u> </u>	<u> </u>

Deferred income relates to grants received relating to the year ended 31 March 2024.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Core Services					
ASA	40,336	127,463	(130,629)	-	37,170
Children and young people					
Satellite Clubs	3,125	-	-	-	3,125
School Games	18,370	45,000	(46,052)	(263)	17,055
Achieve TEWV	1,487	-	(1,750)	263	-
Dame Kelly Holmes Get on Track Programmes	25,283	-	-	(1,616)	23,667
Change Direction	60,196	50,000	(21,253)	(18,693)	70,250
Active Lives Survey	-	12,450	(12,450)	-	-
Holiday Activity Fund	50,375	222,000	(230,731)	8,400	50,044
OSF	-	27,350	(27,350)	-	-
Richmondshire achieve	50	1,000	(50)	-	1,000
School Games CWG	1,226	-	(1,226)	-	-
School Games Coordinator	5,907	27,902	(22,825)	(2,000)	8,984
Stepping Up	10,215	20,000	(48,908)	18,693	-
Autism Respite	9,063	-	(450)	-	8,613
Woodsmith Project	5,850	73,750	(65,517)	(8,400)	5,683
Achieve Grant (York CVS)	5,250	-	(6,866)	1,616	-
Selby refugee	-	9,700	(4,440)	(2,400)	2,860
Afghan Refugee	9,466	51,456	(33,581)	(10,656)	16,685
Active Start	-	20,000	(11,101)	-	8,899
York CYP	-	20,000	(1,530)	-	18,470
Allerton Court	-	13,000	(7,100)	(4,800)	1,100
Active communities					
Hambleton DC	1,014	-	-	-	1,014
Club Matters	1,263	-	-	-	1,263
Active Forest	-	12,600	(12,600)	-	-
Coaching Workforce	8,606	21,646	(23,505)	(2,000)	4,747
Bike Pod	2,175	-	-	-	2,175
Coaching Ryedale	1,907	-	-	-	1,907
Community Fit	(1,591)	22,000	(20,409)	-	-
N Y Ramblers	5,253	-	(5,253)	-	-
YH Learning	11,577	4,500	(6,656)	2,000	11,421
Together fund	2	-	(1)	(1)	-
TOP	11,589	23,044	(36,776)	-	(2,143)
Multi Sports Facilities	-	2,400	(2,400)	-	-
UKSPF Bilton Lane	-	15,000	(1,710)	-	13,290
UKSPF Military Feasibility	-	19,790	(14,486)	-	5,304
UKSPF Sports and travel	-	231,844	(216,562)	-	15,282
Health and wellbeing					
Action Towards Inclusion	985	10,135	(8,977)	(2,143)	-
RISE	-	37,100	(33,524)	(3,692)	(116)
Dementia Friendly Pools	6,445	-	-	-	6,445
TAW	2,214	-	(2,214)	-	-
Older People PA	42,371	-	-	(4,737)	37,634
Escape Pain 2	14,447	-	-	-	14,447
Get Moving	28,847	100,000	(133,584)	4,737	-

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds	(Continued)				
Get Moving W2W	-	6,960	(6,960)	-	-
Get Moving York	-	10,000	(10,000)	-	-
Sports Welfare Manager	-	27,300	(10,015)	-	17,285
Vale LCP Health Inequalities	-	25,000	(360)	-	24,640
Mental Health Fund	-	3,000	-	-	3,000
	383,303	1,293,390	(1,219,801)	(25,692)	431,200
	383,303	1,293,390	(1,219,801)	(25,692)	431,200

	Movement in funds				
	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Core Services					
ASA	35,883	110,462	(106,009)	-	40,336
Children and young people					
Satellite Clubs	25,018	-	(9,000)	(12,893)	3,125
School Games	13,366	45,000	(39,996)	-	18,370
CYP Sport England	5,681	-	(8,574)	2,893	-
Achieve TEVV	4,295	-	(2,808)	-	1,487
Dame Kelly Holmes Get on Track Programmes	25,283	-	-	-	25,283
Change Direction	34,509	50,000	(24,313)	-	60,196
Active Lives Survey	-	12,450	(12,450)	-	-
Holiday Activity Fund	54,968	245,750	(250,343)	-	50,375
OSF	-	27,350	(27,350)	-	-
Richmondshire achieve	(4,541)	4,791	(200)	-	50
School Games CWG	25,000	1,000	(24,774)	-	1,226
School Games Coordinator	-	12,802	(6,895)	-	5,907
Scarborough Achieve	1,343	-	(1,343)	-	-
Stepping Up	18,540	18,750	(27,075)	-	10,215
Autism Respite	-	22,000	(12,937)	-	9,063
Woodsmith Project	-	5,850	-	-	5,850
Achieve Grant (York CVS)	-	6,000	(750)	-	5,250
Afghan Refugee	38,956	144,703	(163,537)	(10,656)	9,466
Active communities					
Hambleton DC	1,014	-	-	-	1,014
Club Matters	1,263	-	-	-	1,263
Active Forest	174	12,600	(12,600)	(174)	-
Coaching Workforce	13,362	20,402	(23,158)	(2,000)	8,606
Bike Pod	2,175	-	-	-	2,175
Coaching Ryedale	1,956	-	(49)	-	1,907
Community Fit	10,603	11,000	(23,194)	-	(1,591)
N Y Ramblers	-	8,000	(2,747)	-	5,253
YH Learning	6,655	8,500	(5,578)	2,000	11,577
Together fund	23,621	139,211	(162,830)	-	2
UK Coaching	-	19,559	(19,559)	-	-
TOP	-	4,609	(3,020)	10,000	11,589
Health and wellbeing					
Action Towards Inclusion	-	66,769	(58,100)	(7,684)	985
Dementia Friendly Pools	6,445	-	-	-	6,445
TAW	4,555	-	(2,341)	-	2,214
Older People PA	44,871	-	(2,500)	-	42,371
Escape Pain 2	14,447	-	-	-	14,447
Get Moving	-	150,000	(121,153)	-	28,847

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds (Continued)

—	—	—	—	—
409,442	1,147,558	(1,155,183)	(18,514)	383,303
==	==	==	==	==

Transfers to Satellite Clubs and CYP Sport England in 2023, and OSF and Ramblers in 2022, was from unrestricted and was due to the funds being in deficit.

Transfers from Action Towards Inclusion and Afghan Refugee are the management fees receivable as unrestricted funds.

The remaining transfers in both years were to reallocate to the new (but ultimately the same restriction) restricted fund.

Restricted funds represent monies to be used for the following specific purposes:

ASA

Funding from Swimming North East region to support club development in the North East and Yorkshire.

Satellite Clubs

The Satellite Clubs intervention is a key part of Sport England's Youth and Community Sport Strategy 2012-17 and aims to undertake transformational change in the way that young people are supported from school, college and other relevant settings into community sport – creating a sporting habit for life. Satellite clubs are extensions of community sports clubs which are established in a new venue, usually a secondary school or college and specifically target the 11-25 age groups.

School Games

A project to increase the quality and quantity of inter school competition through NYS organising a series of county level festivals.

CYP Sport England (2023 only)

Investment to deliver a systemic role to encourage more children to be active. Also includes funding to deliver the School Games and Active Lives programmes.

Achieve TEWW

Tees, Esk and Wear Valley NHS Foundation Trust – a programme targeting young people in York and Selby to improve mental wellbeing.

Dame Kelly Holmes Get on Track programmes

Funding from Dame Kelly Holmes Trust to deliver the Get on Track programmes across North Yorkshire. Engaging with disadvantaged young people to provide a 14 month self-development programme to build their resilience, motivation and aspirations through sport and athlete mentors.

Change Direction

Change direction is a prevention and early intervention support scheme for young people aged 10-17 to divert them away from engaging in risky behaviour.

Active Lives Survey

The Active Lives Survey is an Official Government Statistics (ONS) and records participation levels in sport in adults and children. North Yorkshire Sport are contracted to work with randomly selected schools to encourage and support them to complete the survey with their pupils.

Holiday Activity Fund

A programme to provide activity and food to young people on free school meals during the school holidays.

OSF

The Opening School Facilities programme aims to help develop extracurricular opportunities and community links for children and young people and to support schools to open and re-open their facilities to the local community.

Richmondshire Achieve

A programme funded by Richmondshire District Council to work with primary and secondary schools, delivering the Achieve programme using an athlete mentor to build resilience and improve confidence and physical and mental wellbeing.

The fund was in deficit at 31 March 2022 due to timing of income received.

School Game CWG

Legacy funding from Sport England to tackle inequalities and inspire more young people to take part in the School Games as part of the Birmingham 2022 Commonwealth Games Legacy. The funding is for North Yorkshire Sport to organise some countywide activity and onwardly distribute to the 10 School Games Organisers of North Yorkshire and York.

School Games Coordinator

A project to deliver the School Games and girls football programmes for the Harrogate district on behalf of Harrogate High School.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

Scarborough Achieve (2023 only)

The Achieve Life Skills Programme is designed to use sport and activity to inspire young people to create a brighter future for themselves by supporting the development of skills and opportunities in their local area.

Stepping Up

Stepping Up is an early intervention and prevention project to divert children and young people who have not yet entered the criminal justice system but are beginning to show signs or risky or challenging behaviour within school, home or within their local community.

Autism Respite

Providing a package of 1-2-1 support to young autistic children to enable access to school holiday activities and provide respite to parents and carers.

Woodsmith Project

Delivery of a number of extra curricular activities to a target cohort of pupils in four schools in Scarborough and Whitby, overseen by two Programme Coordinators. This programme is funded by Woodsmith Foundation and Anglo American and is part of a coordinated education programme contracted to North Yorkshire Together.

Achieve Grant (York CVS)

Delivery of a series of 12 week interventions alongside North Yorkshire Police, utilising an athlete mentor to work with underserved pupils.

Selby Refugee

Afghan Refugee Support

Using sport, arts and mentoring to support young people transition to England. Supporting language development, adapting to culture, transition to educational settings, integration and socialisation to local community of both children and young people along with their families.

Active Start

York CYP

Allerton Court

Hambleton DC

Hambleton DC (District Council) to increase participation in sport in Hambleton.

Club Matters

A Sport England funded programme designed to provide additional support to sports club through mentoring, workshops and a suite of website resources. This programme is delivered jointly with Active Humber.

Active Forest

A partnership agreement with the Forestry Commission who have funded 2 days a week of a member of staff.

Coaching Workforce

Funding from Sport England to work with clubs, coaches, volunteers and the professional workforce to tackle inactivity.

Bike Pod

Co-funded transport project between Harrogate Borough Council and North Yorkshire County Council. To install secure cycle storage pods at Bilton Health & Well-being Hub.

Coaching Ryedale

To recruit, retain and deploy a workforce ensuring that there are enough quality coaches to meet the participation demand and to improve the talent pathway within North Yorkshire.

Community Fit

A programme designed to use the power of running to support the local community through community projects.
The fund was in deficit at 31 March 2023 due to timing of income received.

Ramblers

NYS to be responsible for co-ordination, leadership, training, advice and liaison role with Wellbeing Walks groups across North Yorkshire.

YH Learning

Yorkshire and Humber Learning – A regional platform to provide personal development opportunities for clubs, volunteers and professionals via online modules.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

(Continued)

Together fund

A fund created by Sport England to target specific inequalities in the county through investing in local providers to deliver activity.

UK Coaching (2023 only)

Secondment of NYS employee to UK Coaching in order to provide coach development services.

TOP

Part of the UK rollout of The Active Partnership 'Opening Doors to the Outdoors' programme, resulting in the creation of an Outdoor Activity Development Officer role employed by North Yorkshire Sport to work in the Scarborough area.

Multi Sports Facilities

UKSPF Bilton

UKSPF Military feasibility

UKSPF Sports and travel

Action Towards Inclusion

A fund to work with economically inactive people to use sport and physical activity to drive positive change and support them into employment or training. The project is funded by the Big Lottery Fund and the European Social Fund.

RISE

Dementia Friendly Pools

A project designed to work with swimming pool providers to make their facilities more dementia friendly through improved customer service and signage. The fund pays for small scale improvements with the facilities working towards a minimum standard.

TAW

The Thriving at Work project aims to support more people to thrive at work. It has a particular focus on supporting inclusive workplaces that can unlock the potential of staff who are neurodiverse, disabled or experience mental health challenges.

Older People PA

The programme, funded by NYCC, will establish targeted groups across the county with a focus on falls prevention.

Escape Pain 2

Delivery of online classes using the Escape Pain delivery model.

Get Moving

A programme designed to reduce deconditioning in older people through a series of supported home visits to develop strength and mobility to support independence.

Get Moving W2W

Get Moving York

Sports Welfare Manager

Vale LCP Health Inequalities

Mental Health

This fund is fundraising and grants received for Mental health work.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities made up as follows:

	Balance at 1 April 2023	Movement in funds		Balance at 31 March 2024
		Income	Expenditure	
	£	£	£	£
Property maintenance	100,000	-	-	100,000
Mental health fundraising	15,312	4,108	(3,389)	16,031
	<u>115,312</u>	<u>4,108</u>	<u>(3,389)</u>	<u>116,031</u>

	Balance at 1 April 2022	Movement in funds		Balance at 1 April 2023
		Income	Expenditure	
	£	£	£	£
Property maintenance	50,000	-	-	100,000
Mental health fundraising	12,063	6,576	(3,327)	15,312
	<u>62,063</u>	<u>6,576</u>	<u>(3,327)</u>	<u>115,312</u>

18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024	2024	2024	2024
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible assets	18,538	-	-	18,538
Current assets/(liabilities)	458,251	116,031	431,200	1,005,482
	<u>476,789</u>	<u>116,031</u>	<u>431,200</u>	<u>1,024,020</u>

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Tangible assets	22,900	-	-	22,900
Current assets/(liabilities)	421,651	115,312	383,303	920,266
	<u>444,551</u>	<u>115,312</u>	<u>383,303</u>	<u>943,166</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Income & expenditure by source of funding

	Sport England 2024 £	Local Authority 2024 £	Other Public Sector 2024 £	Non Public Sector 2024 £	2024 £
Revenue grants	568,800	628,790	191,152	415,541	1,804,283
Room hire	-	-	-	25,631	25,631
Training: Fees and charges	-	-	-	13,339	13,339
Donations	-	-	-	4,686	4,686
Bank interest	-	-	-	29,887	29,887
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income	568,800	628,790	191,152	489,084	1,877,826
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Total expenditure	580,449	551,544	227,162	437,817	1,796,972
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net income/(expenditure)	(11,649)	77,246	(36,010)	51,267	80,854
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

20 Operating lease commitments

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

	2024 £	2023 £
Within one year	22,500	22,500
Between two and five years	90,000	90,000
In over five years	67,500	90,000
	<hr/>	<hr/>
	180,000	202,500
	<hr/> <hr/>	<hr/> <hr/>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

22 Funds held on behalf of others

At 31 March 2024 the charitable company held funds on behalf on Fundraising for Stroke Therapy bike of £714 (2023: £714). There was no movement in the year.

North Yorkshire Sport Ltd banked the funds raised to purchase a Stroke Therapy bike.

At 31 March 2024 the charitable company also held funds on behalf of Parkinsons UK of £381 (2023: £nil).

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23	Cash generated from operations	2024 £	2023 £
	Surplus for the year	80,854	100,574
	Adjustments for:		
	Investment income recognised in statement of financial activities	(29,887)	(10,017)
	Amortisation and impairment of intangible assets	4,362	4,362
	Movements in working capital:		
	Decrease/(increase) in debtors	39,067	(142,772)
	(Decrease)/increase in creditors	(8,646)	51,211
	(Decrease)/increase in deferred income	(41,456)	66,456
	Cash generated from operations	<u>44,294</u>	<u>69,814</u>
24	Analysis of changes in net funds		
	The charitable company had no debt during the year.		

NORTH YORKSHIRE SPORT LTD

England & Wales - Charity number 1155238

Accounts

Charity registration number 1155238

Company registration number 08715810 (England and Wales)

NORTH YORKSHIRE SPORT LTD
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NORTH YORKSHIRE SPORT LTD

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NORTH YORKSHIRE SPORT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Alan Graver	(Resigned 11 August 2022)
	Tony Stephens	
	Gemma Mann	(Resigned 11 August 2022)
	Richard Carlton Crabtree (chair)	
	Halima Khan	
	Sally Skipper	(Resigned 6 March 2023)
	Jude Knight	(Resigned 1 June 2022)
	Liz Burdett	
	Andy Dukes	
	Simon Clegg	
	Jack Matthews	(Appointed 16 February 2023)
	Rob Hurren	(Appointed 18 May 2023)
	Abigail Young	(Appointed 18 May 2023)
	Nichola Skedgel	(Appointed 18 May 2023)
David McLean	(Appointed 18 May 2023)	
Chief Executive & Key Management Personnel	Mr D Watson	
Charity number	1155238	
Company number	08715810	
Auditor	JWPCreers LLP Genesis 5 Church Lane Heslington York YO10 5DQ	
Bankers	Unity Trust Bank Plc Nine Brindley Place 4 Cozells Square Birmingham B1 2HB	

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, 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 published in October 2019".

The legal and administrative information page forms part of this report.

Objectives and activities

The objects of North Yorkshire Sport Limited as set out in the Articles of Association are:

- (a) to advance amateur sport by
 - (i) encouraging and enabling the residents of North Yorkshire and the City of York to participate in sports or games which promote health by involving physical or mental skill or exertion, and
 - (ii) the provision and promotion of activities or facilities for the playing of any sport capable of improving health;
- (b) to advance and further the education of the public in matters relating to physical fitness, nutrition, active recreation, and lifestyle.

North Yorkshire Sport Limited uses Sport as a Driver for Positive Change, prioritising 5 areas to achieve its charitable objectives:

- Targeted areas
- Children and Young People
- Work Age Adults and Families
- Older People
- The Great Outdoors

DELIVERING PUBLIC BENEFIT

The objects above are the charitable aims of North Yorkshire Sport Limited and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets can be found in the North Yorkshire Sport Impact Report at: <https://www.northyorkshiresport.co.uk/impact>.

In setting these objects the Board of Trustees of North Yorkshire Sport Limited have complied with the duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

Achievements and performance

Our work is driven through the five identified priority groups that we direct our resources towards in order to tackle physical inactivity, drive positive change and reduce inequality.

These priorities, categorised broadly as 'Place Based' and 'People Based', are further defined when set in the context of physical inactivity and wider societal challenges.

Six strategic goals underpin our priorities:

- To contribute to healthy thriving communities across North Yorkshire
- To use the natural environment as a catalyst for wider health improvements
- To contribute to children and young people fulfilling their potential and feeling healthy and happy
- To support improvements in the health and economic stability of work age adults and families
- To contribute to people ageing well and staying younger for longer
- To strengthen our organisational sustainability and maintain the principles of good governance and industry standards

These strategic goals are designed to guide our work, using sport and physical activity as a contributory factor to three of the main challenges facing the region; namely obesity, poverty and an ageing population.

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Creating Opportunities for Sustained Participation

Our business plan outlines the five overarching priorities of our work. Each priority is accompanied by a strategic goal and an action plan, focusing on specific demographics.

Priority 1: Targeted Areas

North Yorkshire is a vast geographical area, covering rural, urban, and coastal communities. Whilst it is often viewed externally as an affluent and healthy county, inequalities do exist that we need to work collectively to address.

Health inequalities in North Yorkshire are usually consistent with other challenges, such as higher crime rates, unemployment, and low activity levels. Within our targeted work we focus on reducing health inequalities in the areas of highest need, as identified by partners, local insight, and Indices of Deprivation data.

Priority 2: The Great Outdoors

The natural environment and the great outdoors are a huge asset in North Yorkshire and our second strategic goal aims 'to use the natural environment as a catalyst for wider health improvements'.

We know that the outdoors can have hugely positive effects on our health, with 92% of people reportedly getting active outside to relax and de-stress and 80% of all outdoor users feeling participation strengthens family relationships.

Priority 3: Children and Young People

Our third strategic goal is 'to contribute to children and young people fulfilling their potential and feeling healthy and happy' and this requires a sport and physical activity offer that appeals to a broad range of young people if we are to reduce inactivity.

Priority 4: Work-Age Adults and Families

Our fourth strategic goal is 'to support improvements in the health and economic stability of work age adults and families' and our work in this area uses the principles of sport and physical activity to raise aspiration, confidence, and resilience.

Supporting adults to be more physically active has many individual benefits, from improving mental and physical health, to developing the softer skillsets that can positively impact employment opportunities.

Families also play a key role in shaping a child's attitudes and behaviours, so modelling positive behaviours is an important part of creating healthy, confident, active children.

Priority 5: Older People

Our fifth strategic goal is 'to contribute to people ageing well and staying younger for longer'.

In North Yorkshire, older people (aged 65+) make up 23.3% of the population, compared to just 17.7% across England. Office of National Statistics (ONS) projections indicate that the number of over 65 's in North Yorkshire will rise to 169,000 (27.6%) by 2025, making up almost a third of our population.

Good Governance

Our sixth strategic goal is 'to strengthen our organisational sustainability and maintain the principles of good governance and industry standards.

We are committed to maintain the Code of Good Governance standards and maintain a plan of continuous improvement and development.

The impact we have made against each Priority area and Strategic Goal can be viewed and read about here:
<https://www.northyorkshiresport.co.uk/impact>

Fundraising

North Yorkshire Sport follows the Code of Fundraising Practice (www.nysfundraising.co.uk).

During 2022/23, North Yorkshire Sport received income through charitable donations linked to sponsorship of events.

We are pleased to report that no complaints were received during the year ended 31st March 2023.

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Financial review

We have generated £1,706,432 of income in the year and expended £1,605,858 on delivering our charitable objectives.

This resulted in a net surplus for the year of £100,574. After transfers between funds this resulted in a surplus in unrestricted general funds of £123,464, a surplus in designated funds of £3,249 and a loss of £26,139 in restricted funds.

Trustees were pleased with the overall result for the year.

Reserves Policy

Current free reserves stand at £492,510 (2022: £343,825).

The Trustees have agreed that it is necessary to hold free reserves to cover the following contingencies:

- 3 months running costs
- Redundancy and other costs in the event of the charity winding up.
- Provide working capital where funding is paid in arrears
- Finance existing or new activities until adequate funding is obtained.
- Unforeseen repairs to our building as well as ongoing planned commitments

The Trustees consider that a reserve of £50,000 in excess of those held over to cover contingencies that have been nominally allocated against the development of Bilton Health and Wellbeing Hub.

Principal Funding Sources

Sport England is the key funder for the partnership. This year an amount of £470,550 was received for Primary Role with a number of projects highlighted benefitting from further Sport England funding.

Auditors

JWP Creers were appointed as the charitable company's auditors during the year 2022/23.

Structure, governance and management

North Yorkshire Sport Limited is a charitable company limited by guarantee, incorporated on 2 October 2013 and registered as a charity on 8 January 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the dissolution of the Charity, the Members are liable to pay an amount not exceeding £1 towards the liabilities and costs of dissolution.

The process and procedures for the Members can be found in the Articles of Association and Governance document for the company.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. As at the 31 March 2023, the subscribers to the Memorandum of Association were still the only Trustees.

The Board can have a maximum of twelve Trustees at any one time and as at 31 March 2023 was made up of seven members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

During the year 2022/23, the Finance Sub-Committee continued to focus on the finance and risk management of the whole Charity. During the year the Finance Sub-Committee have reviewed the Risk Management Register on items that relate to finance and kept a close eye on the finances of the Charity. With the Finance Sub-Committee looking at these two areas at regular meetings it has allowed the main Board of Trustees to focus in greater detail on other areas including the potential growth of the Charity and measuring and demonstrating impact.

The Risk Register is reviewed by the whole Board of Trustees on an annual basis and any items requiring action are highlighted at Board meetings.

During the year 2022/23, the Human Resource subcommittee has provided advice and guidance on staff related issues. This has included reviewing appraisals, making remuneration recommendation to the Board and review of policies and procedures relating to staff. Similarly, to the Finance Sub-committee, this has allowed the main Board to have confidence that staffing issues are being considered regularly by Trustees.

<https://www.northyorkshiresport.co.uk/roles-and-responsibilities>

<https://www.northyorkshiresport.co.uk/meetthetrustees>

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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.



Richard Carlton Crabtree

Signed on 29/08/23 @ 10:33

Richard Carlton Crabtree (chair)
Trustee

17 August 2023

NORTH YORKSHIRE SPORT LTD

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of North Yorkshire Sport Ltd 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 charitable company 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORTH YORKSHIRE SPORT LTD

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD

Opinion

We have audited the financial statements of North Yorkshire Sport Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and 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 Financial Reporting Standard 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 2023 and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company 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 charitable company'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, except to the extent otherwise explicitly stated in our report, 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.

NORTH YORKSHIRE SPORT LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company 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 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; or
- 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 charitable company 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 charitable company'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

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

NORTH YORKSHIRE SPORT LTD

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF NORTH YORKSHIRE SPORT LTD

The objectives of our audit, in respect to fraud are to identify and assess the risks of material misstatement of the financial statements due to fraud and obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses, and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

- During our planning process we gained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant of them, which are directly relevant to specific assertions in the financial statements, are those that relate to the reporting framework (FRS102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK;
- We gained an understanding of how the charitable company is complying with these frameworks by making enquiries of directors, key management and if necessary, advisors responsible for legal and compliance matters. We observed key controls and made appropriate enquiries following our review of contracts, interim financial data, board minutes and reports provided to the directors;
- We independently assessed the susceptibility of the company's financial statements to material misstatement, including how fraud or error might occur by meeting with directors and senior management with the skills and experience necessary to determine the risk factors which they believe expose the company to susceptibility to fraud and error. We also considered the impact of any business targets, the personal financial circumstances of management and staff to create a driver for fraud. We considered the culture and controls that the charitable company has established to address the risks identified and evaluated the effectiveness of processes and procedures to prevent and detect fraud, and how senior management monitors those processes and controls. Where the risk was considered to be higher, we designed then performed audit procedures to address each identified fraud risk. These procedures included, but were not restricted to, testing large and unusual items, journals, and transactions with high estimation uncertainty. These tests were designed to provide reasonable assurance that the financial statements were free from fraud and error; and
- Based on our audit plan and understanding of the risks that specifically affect the company we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Our procedures involved substantive testing of transactions and appropriate controls, with a focus on transactions in the books of prime entry that have characteristics that may indicate fraud or error. We looked for unusual patterns, large or unusual transactions, weaknesses in the payments system and new supplier transactions based on our understanding of the business; enquiries of directors and management and the results from previous audit testing; and focused testing, on specific complex areas based on risk. In addition, we completed procedures to conclude on the other information and disclosures in the directors' report and accounts with the requirements of the relevant accounting standards and UK legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



N P Clemit
Signed on 05/09/23 @ 07:59

Nigel Clemit ACA FCCA (Senior Statutory Auditor)
for and on behalf of JWPCreers LLP

.....

Chartered Accountants
Statutory Auditor

Genesis 5
Church Lane
Heslington
York
YO10 5DQ

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	3	-	6,576	-	6,576	4,846
Charitable activities	4	542,281	-	1,147,558	1,689,839	1,415,418
Investments	5	10,017	-	-	10,017	2,763
Total income		552,298	6,576	1,147,558	1,706,432	1,423,027
Expenditure on:						
Charitable activities	6	447,348	3,327	1,155,183	1,605,858	1,344,483
Total charitable expenditure		447,348	3,327	1,155,183	1,605,858	1,344,483
Net incoming/(outgoing) resources before transfers		104,950	3,249	(7,625)	100,574	78,544
Extraordinary items	12	-	-	-	-	(14,784)
Gross transfers between funds		(31,486)	50,000	(18,514)	-	-
Net income/(expenditure) for the year/ Net movement in funds		73,464	53,249	(26,139)	100,574	63,760
Fund balances at 1 April 2022		371,087	62,063	409,442	842,592	778,832
Fund balances at 31 March 2023		444,551	115,312	383,303	943,166	842,592

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.

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
Income from:					
Donations and legacies	3	486	4,360	-	4,846
Charitable activities	4	293,566	-	1,121,852	1,415,418
Investments	5	2,763	-	-	2,763
Total income		296,815	4,360	1,121,852	1,423,027
Expenditure on:					
Charitable activities	6	309,585	-	1,034,898	1,344,483
Total charitable expenditure		309,585	-	1,034,898	1,344,483
Net incoming/(outgoing) resources before transfers		(12,770)	4,360	86,954	78,544
Extraordinary items	12	(14,784)	-	-	(14,784)
Gross transfers between funds		35,660	-	(35,660)	-
Net income/(expenditure) for the year/ Net movement in funds		8,106	4,360	51,294	63,760
Fund balances at 1 April 2021		362,981	57,703	358,148	778,832
Fund balances at 31 March 2022		371,087	62,063	409,442	842,592

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		22,900		27,262
Current assets					
Debtors	14	172,123		29,351	
Cash at bank and in hand		917,455		837,624	
		<u>1,089,578</u>		<u>866,975</u>	
Creditors: amounts falling due within one year	15	<u>(169,312)</u>		<u>(51,645)</u>	
Net current assets			920,266		815,330
Total assets less current liabilities			<u>943,166</u>		<u>842,592</u>
Income funds					
Restricted funds	17		383,303		409,442
Unrestricted funds - designated	18		115,312		62,063
Unrestricted funds - general			444,551		371,087
			<u>943,166</u>		<u>842,592</u>

The financial statements were approved by the Trustees on 17 August 2023



Richard Carlton Crabtree

Signed on 29/08/23 @ 10:33

Richard Carlton Crabtree (chair)

Trustee

Company registration number 08715810

NORTH YORKSHIRE SPORT LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	24		69,814		71,940
Investing activities					
Investment income received		10,017		2,763	
Net cash generated from investing activities					
			10,017		2,763
Net cash used in financing activities					
			-		-
Net increase in cash and cash equivalents					
			79,831		74,703
Cash and cash equivalents at beginning of year			837,624		762,921
Cash and cash equivalents at end of year					
			917,455		837,624

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

North Yorkshire Sport Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is stated in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006, "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) (issued in October 2019)" and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charitable company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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.

Restricted funds are subject to specific conditions by donors 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.

1.4 Income

Income is recognised when the charitable company 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.

In-kind donations are only included in income where the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

1.5 Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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:

Modular building	10% 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.

Individual assets consisting £5,000 or more are capitalised at cost.

1.7 Impairment of fixed assets

At each reporting end date, the charitable company 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, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charitable company 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 charitable company's balance sheet when the charitable company 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are recognised at transaction price.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

As a registered charity the organisation is exempt from income and corporation tax falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose.

1.11 Company Status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charitable company'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.

3 Donations and legacies

	Unrestricted funds designated 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
Donations and gifts	6,576	486	4,360	4,846

4 Charitable activities

	Core Services 2023 £	Children and young people 2023 £	Active communities 2023 £	Health and wellbeing 2023 £	Total 2023 £	Total 2022 £
Sport England (System partner investment)	470,550	-	-	-	470,550	216,578
LA Contributions	35,000	-	-	-	35,000	30,000
Other grants	110,462	-	-	-	110,462	68,503
Training, events & coaching fees	13,130	-	-	-	13,130	18,396
Room hire	23,601	-	-	-	23,601	19,092
Grants	-	596,446	204,322	216,769	1,017,537	1,032,873
Service fee	-	-	19,559	-	19,559	29,976
	<u>652,743</u>	<u>596,446</u>	<u>223,881</u>	<u>216,769</u>	<u>1,689,839</u>	<u>1,415,418</u>
Analysis by fund						
Unrestricted funds - general	542,281	-	-	-	542,281	293,566
Restricted funds	110,462	596,446	223,881	216,769	1,147,558	1,121,852
	<u>652,743</u>	<u>596,446</u>	<u>223,881</u>	<u>216,769</u>	<u>1,689,839</u>	<u>1,415,418</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

(Continued)

For the year ended 31 March 2022

	Core Services	Children and young people	Active communities	Health and wellbeing	Total 2022
	£	£	£	£	£
Sport England (System partner investment)	216,578	-	-	-	216,578
LA Contributions	30,000	-	-	-	30,000
Other grants	68,503	-	-	-	68,503
Training, events & coaching fees	18,396	-	-	-	18,396
Room hire	19,092	-	-	-	19,092
Grants	-	715,167	200,480	117,226	1,032,873
Service fee	-	-	29,976	-	29,976
	<u>352,569</u>	<u>715,167</u>	<u>230,456</u>	<u>117,226</u>	<u>1,415,418</u>
Analysis by fund					
Unrestricted funds - general	293,566	-	-	-	293,566
Restricted funds	59,003	715,167	230,456	117,226	1,121,852
	<u>352,569</u>	<u>715,167</u>	<u>230,456</u>	<u>117,226</u>	<u>1,415,418</u>

5 Investments

	Unrestricted funds general 2023	Unrestricted funds general 2022
	£	£
Interest receivable	10,017	2,763
	<u>10,017</u>	<u>2,763</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Core Services	Children and young people	Active communities	Health and wellbeing	Total 2023	Total 2022
	2023	2023	2023	2023		
	£	£	£	£	£	£
Staff costs	476,083	132,274	59,277	61,519	729,153	642,629
Direct costs	5,996	408,471	176,289	111,325	702,081	569,164
	<u>482,079</u>	<u>540,745</u>	<u>235,566</u>	<u>172,844</u>	<u>1,431,234</u>	<u>1,211,793</u>
Share of support costs (see note 8)	72,802	69,869	16,755	10,978	170,404	128,855
Share of governance costs (see note 8)	1,803	1,731	414	272	4,220	3,835
	<u>556,684</u>	<u>612,345</u>	<u>252,735</u>	<u>184,094</u>	<u>1,605,858</u>	<u>1,344,483</u>
Analysis by fund						
Unrestricted funds - general	447,348	-	-	-	447,348	309,585
Unrestricted funds - designated	3,327	-	-	-	3,327	-
Restricted funds	106,009	612,345	252,735	184,094	1,155,183	1,034,898
	<u>556,684</u>	<u>612,345</u>	<u>252,735</u>	<u>184,094</u>	<u>1,605,858</u>	<u>1,344,483</u>

For the year ended 31 March 2022

	Core Services	Children and young people	Active communities	Health and wellbeing	Total 2022
	£	£	£	£	£
Staff costs	243,171	234,146	107,031	58,281	642,629
Direct costs	16,073	359,079	86,482	107,530	569,164
	<u>259,244</u>	<u>593,225</u>	<u>193,513</u>	<u>165,811</u>	<u>1,211,793</u>
Share of support costs (see note 8)	110,322	3,996	12,462	2,075	128,855
Share of governance costs (see note 8)	3,835	-	-	-	3,835
	<u>373,401</u>	<u>597,221</u>	<u>205,975</u>	<u>167,886</u>	<u>1,344,483</u>
Analysis by fund					
Unrestricted funds - general	309,585	-	-	-	309,585
Restricted funds	63,816	597,221	205,975	167,886	1,034,898
	<u>373,401</u>	<u>597,221</u>	<u>205,975</u>	<u>167,886</u>	<u>1,344,483</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

(Continued)

	Unrestricted funds	Restricted funds	2023	Unrestricted funds	Restricted funds	2022
	2023	2023		2022	2022	
	£	£	£	£	£	£
Staffing cost	391,208	387,412	778,620	214,047	463,220	677,267
Travel & expenses	5,887	17,130	23,017	929	20,467	21,396
Delivery costs	11,423	690,870	702,293	15,190	532,678	547,868
Premises costs	17,035	22,838	39,873	23,250	1,169	24,419
General admin expenses	23,319	34,516	57,835	52,334	17,364	69,698
Governance	1,803	2,417	4,220	3,835	-	3,835
	<u>450,675</u>	<u>1,155,183</u>	<u>1,605,858</u>	<u>309,585</u>	<u>1,034,898</u>	<u>1,344,483</u>

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	49,467	-	49,467	34,637	-	34,637
Depreciation	4,362	-	4,362	4,362	-	4,362
Premises	35,511	-	35,511	24,419	-	24,419
Telecoms and IT	23,149	-	23,149	33,110	-	33,110
Insurance and other financial costs	25,172	-	25,172	20,248	-	20,248
Other office costs	1,851	-	1,851	12,079	-	12,079
Travel & expenses	13,183	-	13,183	-	-	-
Delivery costs	17,709	-	17,709	-	-	-
Governance and audit	-	4,220	4,220	-	3,835	3,835
	<u>170,404</u>	<u>4,220</u>	<u>174,624</u>	<u>128,855</u>	<u>3,835</u>	<u>132,690</u>
Analysed between						
Charitable activities	<u>170,404</u>	<u>4,220</u>	<u>174,624</u>	<u>128,855</u>	<u>3,835</u>	<u>132,690</u>

9 Auditor's remuneration

Fees payable to the charitable company's auditor and associates:

	2023	2022
	£	£
Audit of the charitable company's annual accounts	<u>4,000</u>	<u>3,700</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Trustees

Neither the Trustee Board nor any persons connected with them received any remuneration during the year, or in the previous year.

No trustee was reimbursed expenses in this year or the previous year.

No trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year, or in the previous year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Calculated on the basis of full-time equivalents	20	17
Actual numbers	29	24

Employment costs

	2023	2022
	£	£
Wages and salaries	631,289	542,285
Social security costs	54,227	48,146
Pension costs	55,417	50,409
Secondments	37,687	36,427
	<u>778,620</u>	<u>677,266</u>

Pension contributions are paid into a defined contribution scheme. Accrued contributions due at 31 March 2023 totalled £7,339 (2022: £7,063).

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023	2022
	Number	Number
£60,000 to £69,999	<u>1</u>	<u>1</u>

Total key management remuneration for the year was £87,776 (2022: £84,748).

12 Extraordinary items

North Yorkshire Sport was the victim of an external cyber attack during the previous year leading to £14,784 being defrauded from the charity. No amounts were recovered and so the full amount was written off.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Modular building
	£
Cost	
At 1 April 2022	43,620
At 31 March 2023	43,620
Depreciation and impairment	
At 1 April 2022	16,358
Depreciation charged in the year	4,362
At 31 March 2023	20,720
Carrying amount	
At 31 March 2023	22,900
At 31 March 2022	27,262

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	137,963	16,771
Prepayments and accrued income	34,160	12,580
	172,123	29,351

15 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Taxation and social security		20,953	18,441
Deferred income	16	66,456	-
Trade creditors		52,086	3,548
Accruals		29,817	29,656
		169,312	51,645

16 Deferred income

	2023	2022
	£	£
Other deferred income	66,456	-

Deferred income is included in the financial statements as follows:

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16	Deferred income	(Continued)	
		2023 £	2022 £
	Deferred income is included within:		
	Current liabilities	66,456	-
		<u>66,456</u>	<u>-</u>
	Movements in the year:		
	Deferred income at 1 April 2022	-	-
	Resources deferred in the year	66,456	-
		<u>66,456</u>	<u>-</u>
	Deferred income at 31 March 2023	<u>66,456</u>	<u>-</u>

Deferred income relates to grants received relating to the year ended 31 March 2024.

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

	Balance at 1 April 2022	Movement in funds			Balance at 31 March 2023
		Income	Expenditure	Transfers	
	£	£	£	£	£
Core Services					
ASA	35,883	110,462	(106,009)	-	40,336
Children and young people					
Satellite Clubs	25,018	-	(9,000)	(12,893)	3,125
School Games	13,366	45,000	(39,996)	-	18,370
CYP Sport England	5,681	-	(8,574)	2,893	-
Achieve TEWV	4,295	-	(2,808)	-	1,487
Dame Kelly Holmes Get on Track Programmes	25,283	-	-	-	25,283
Change Direction	34,509	50,000	(24,313)	-	60,196
Active Lives Survey	-	12,450	(12,450)	-	-
Holiday Activity Fund	54,968	245,750	(250,343)	-	50,375
OSF	-	27,350	(27,350)	-	-
Richmondshire achieve	(4,541)	4,791	(200)	-	50
School Games CWG	25,000	1,000	(24,774)	-	1,226
School Games Coordinator	-	12,802	(6,895)	-	5,907
Scarborough Achieve	1,343	-	(1,343)	-	-
Stepping Up	18,540	18,750	(27,075)	-	10,215
Autism Respite	-	22,000	(12,937)	-	9,063
Woodsmith Project	-	5,850	-	-	5,850
Achieve Grant (York CVS)	-	6,000	(750)	-	5,250
Afghan Refugee	38,956	144,703	(163,537)	(10,656)	9,466
Active communities					
Hambleton DC	1,014	-	-	-	1,014
Club Matters	1,263	-	-	-	1,263
Active Forest	174	12,600	(12,600)	(174)	-
Coaching Workforce	13,362	20,402	(23,158)	(2,000)	8,606
Bike Pod	2,175	-	-	-	2,175
Coaching Ryedale	1,956	-	(49)	-	1,907
Community Fit	10,603	11,000	(23,194)	-	(1,591)
Ramblers	-	8,000	(2,747)	-	5,253
YH Learning	6,655	8,500	(5,578)	2,000	11,577
Together fund	23,621	139,211	(162,830)	-	2
UK Coaching	-	19,559	(19,559)	-	-
TOP	-	4,609	(3,020)	10,000	11,589
Health and wellbeing					
Action Towards Inclusion	-	66,769	(58,100)	(7,684)	985
Dementia Friendly Pools	6,445	-	-	-	6,445
TAW	4,555	-	(2,341)	-	2,214
Older People PA	44,871	-	(2,500)	-	42,371
Escape Pain 2	14,447	-	-	-	14,447
Get Moving	-	150,000	(121,153)	-	28,847
	<u>409,442</u>	<u>1,147,558</u>	<u>(1,155,183)</u>	<u>(18,514)</u>	<u>383,303</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

	Movement in funds				Balance at 31 March 2022 £
	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	
Core Services					
ASA	40,696	59,003	(63,816)	-	35,883
Children and young people					
Satellite Clubs	34,563	-	(9,545)	-	25,018
School Games	17,924	-	(4,558)	-	13,366
CYP Primary link	1,461	-	-	(1,461)	-
CYP Sport England	-	203,113	(200,712)	3,280	5,681
DFE Volunteering	8,000	-	(8,000)	-	-
Achieve TEWV	4,295	-	-	-	4,295
Dame Kelly Holmes Get on Track Programmes	17,607	7,676	-	-	25,283
Change Direction	-	45,833	(11,324)	-	34,509
Active Lives Survey	1,819	-	-	(1,819)	-
Holiday Activity Fund	33,000	36,454	(14,486)	-	54,968
OSF	-	194,248	(194,276)	28	-
Richmondshire achieve	7,252	15,509	(27,302)	-	(4,541)
School Games CWG	-	41,500	(16,500)	-	25,000
Scarborough Achieve	-	5,000	(3,657)	-	1,343
I Can	3,851	-	(3,851)	-	-
Stepping Up	-	31,250	(12,710)	-	18,540
Afghan Refugee	-	134,584	(90,300)	(5,328)	38,956
Active communities					
Hambleton DC	1,014	-	-	-	1,014
Club Matters	1,263	-	-	-	1,263
Active Forest	419	12,600	(12,845)	-	174
Coaching Workforce	9,690	82,500	(78,422)	(406)	13,362
Bilton Lane refurbish	7,719	5,832	(13,551)	-	-
Bike Pod	2,175	-	-	-	2,175
Coaching Ryedale	1,956	-	-	-	1,956
Community Fit	-	16,000	(5,397)	-	10,603
Ramblers	-	8,200	(8,344)	144	-
YH Learning	4,418	12,240	(10,003)	-	6,655
Mentoring	675	-	(1,081)	406	-
Together fund	6,869	55,000	(38,248)	-	23,621
Moving Communities	-	8,108	(8,108)	-	-
UK Coaching	-	29,976	(29,976)	-	-
Health and wellbeing					
Action Towards Inclusion	23,384	39,196	(32,076)	(30,504)	-
Dementia Friendly Pools	6,445	-	-	-	6,445
NY Together	600	-	(600)	-	-
TAW	-	19,058	(14,503)	-	4,555
Older People PA	57,290	-	(12,419)	-	44,871
Escape Pain	15,458	-	-	(15,458)	-
Escape Pain 2	1,424	8,972	(11,407)	15,458	14,447
Get Moving	46,881	50,000	(96,881)	-	-
	<u>358,148</u>	<u>1,121,852</u>	<u>(1,034,898)</u>	<u>(35,660)</u>	<u>409,442</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

Transfers to Satellite Clubs and CYP Sport Engalnd in 2023, and OSF and Ramblers in 2022, was from unrestricted and was due to the funds being in deficit.

Transfers from Action Towards Inclusion and Afghan Refugee are the management fees receivable as unrestricted funds.

The remaining transfers in both years were to reallocate to the new (but ultimately the same restriction) restricted fund.

Restricted funds represent monies to be used for the following specific purposes:

ASA

Funding from Swimming North East region to support club development in the North East and Yorkshire.

Satellite Clubs

The Satellite Clubs intervention is a key part of Sport England's Youth and Community Sport Strategy 2012-17 and aims to undertake transformational change in the way that young people are supported from school, college and other relevant settings into community sport – creating a sporting habit for life. Satellite clubs are extensions of community sports clubs which are established in a new venue, usually a secondary school or college and specifically target the 11-25 age groups.

School Games

A project to increase the quality and quantity of inter school competition through NYS organising a series of county level festivals.

CYP Primary Link (2022 only)

To support the North Yorkshire and York Primary School to effectively utilise the Primary School PE Premium investment to improve the quality delivery of Physical Education and School Sport.

CYP Sport England

Investment to deliver a systemic role to encourage more children to be active. Also includes funding to deliver the School Games and Active Lives programmes.

DFE Volunteering (2022 only)

To recruit and provide training and development opportunities for young leaders aged 16 plus. Leaders will have a focus on supporting the North Yorkshire Sport School Games programme but will also be offered access to the wider volunteer programme on offer through North Yorkshire Sport.

Achieve TEWW

Tees, Esk and Wear Valley NHS Foundation Trust – a programme targeting young people in York and Selby to improve mental wellbeing.

Dame Kelly Holmes Get on Track programmes

Funding from Dame Kelly Holmes Trust to deliver the Get on Track programmes across North Yorkshire. Engaging with disadvantaged young people to provide a 14 month self-development programme to build their resilience, motivation and aspirations through sport and athlete mentors.

Change Direction

Change direction is a prevention and early intervention support scheme for young people aged 10-17 to divert them away from engaging in risky behaviour.

Active Lives Survey

The Active Lives Survey is an Official Government Statistics (ONS) and records participation levels in sport in adults and children. North Yorkshire Sport are contracted to work with randomly selected schools to encourage and support them to complete the survey with their pupils.

Holiday Activity Fund

A programme to provide activity and food to young people on free school meals during the school holidays.

OSF

The Opening School Facilities programme aims to help develop extracurricular opportunities and community links for children and young people and to support schools to open and re-open their facilities to the local community.

Richmondshire Achieve

A programme funded by Richmondshire District Council to work with primary and secondary schools, delivering the Achieve programme using an athlete mentor to build resilience and improve confidence and physical and mental wellbeing.
The fund was in deficit at 31 March 2022 due to timing of income received.

School Game CWG

Legacy funding from Sport England to tackle inequalities and inspire more young people to take part in the School Games as part of the Birmingham 2022 Commonwealth Games Legacy. The funding is for North Yorkshire Sport to organise some countywide activity and onwardly distribute to the 10 School Games Organisers of North Yorkshire and York.

School Games Coordinator

A project to deliver the School Games and girls football programmes for the Harrogate district on behalf of Harrogate High School.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

Scarborough Achieve

The Achieve Life Skills Programme is designed to use sport and activity to inspire young people to create a brighter future for themselves by supporting the development of skills and opportunities in their local area.

I Can (2022 only)

A project delivered by athlete mentors working with young people aged 10-18 at risk of offending or engaging in risky behaviour from across North Yorkshire building on their strengths and promoting social inclusion to prevent offending and anti-social behaviour.

Stepping Up

Stepping Up is an early intervention and prevention project to divert children and young people who have not yet entered the criminal justice system but are beginning to show signs of risky or challenging behaviour within school, home or within their local community.

Autism Respite

Providing a package of 1-2-1 support to young autistic children to enable access to school holiday activities and provide respite to parents and carers.

Woodsmith Project

Delivery of a number of extra curricular activities to a target cohort of pupils in four schools in Scarborough and Whitby, overseen by two Programme Coordinators. This programme is funded by Woodsmith Foundation and Anglo American and is part of a coordinated education programme contracted to North Yorkshire Together.

Achieve Grant (York CVS)

Delivery of a series of 12 week interventions alongside North Yorkshire Police, utilising an athlete mentor to work with underserved pupils.

Afghan Refugee Support

Using sport, arts and mentoring to support young people transition to England. Supporting language development, adapting to culture, transition to educational settings, integration and socialisation to local community of both children and young people along with their families.

Hambleton DC

Hambleton DC (District Council) to increase participation in sport in Hambleton.

Club Matters

A Sport England funded programme designed to provide additional support to sports club through mentoring, workshops and a suite of website resources. This programme is delivered jointly with Active Humber.

Active Forest

A partnership agreement with the Forestry Commission who have funded 2 days a week of a member of staff.

Coaching Workforce

Funding from Sport England to work with clubs, coaches, volunteers and the professional workforce to tackle inactivity.

Bilton Lane refurbishment (2022 only)

Investment to support the refurbishment of Bilton Health and Wellbeing Hub.

Bike Pod

Co-funded transport project between Harrogate Borough Council and North Yorkshire County Council. To install secure cycle storage pods at Bilton Health & Well-being Hub.

Coaching Ryedale

To recruit, retain and deploy a workforce ensuring that there are enough quality coaches to meet the participation demand and to improve the talent pathway within North Yorkshire.

Community Fit

A programme designed to use the power of running to support the local community through community projects.
The fund was in deficit at 31 March 2023 due to timing of income received.

Ramblers

NYS to be responsible for co-ordination, leadership, training, advice and liaison role with Wellbeing Walks groups across North Yorkshire.

YH Learning

Yorkshire and Humber Learning – A regional platform to provide personal development opportunities for clubs, volunteers and professionals via online modules.

Mentoring (2022 only)

A programme providing sporting contexts with the support of a mentor to help with business development, reaching new audiences and growing their activity.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Restricted funds

(Continued)

Together fund

A fund created by Sport England to target specific inequalities in the county through investing in local providers to deliver activity.

Moving Communities (2022 only)

Sport England have invested in to the network of Active Partnerships to support them to understand the value of sport and physical activity in Local Authority owned leisure facilities. The funding provides access to a dashboard which helps understand metrics such as saving to the health service. The dashboard will assist in making the case for the benefits and value of sport and physical activity.

UK Coaching

Secondment of NYS employee to UK Coaching in order to provide coach development services.

TOP

Part of the UK rollout of The Active Partnership 'Opening Doors to the Outdoors' programme, resulting in the creation of an Outdoor Activity Development Officer role employed by North Yorkshire Sport to work in the Scarborough area.

Action Towards Inclusion

A fund to work with economically inactive people to use sport and physical activity to drive positive change and support them into employment or training. The project is funded by the Big Lottery Fund and the European Social Fund.

Dementia Friendly Pools

A project designed to work with swimming pool providers to make their facilities more dementia friendly through improved customer service and signage. The fund pays for small scale improvements with the facilities working towards a minimum standard.

North Yorkshire Together (2022 only)

A series of bursaries to support individuals facing digital poverty to access online activity through the provision of a device.

TAW

The Thriving at Work project aims to support more people to thrive at work. It has a particular focus on supporting inclusive workplaces that can unlock the potential of staff who are neurodiverse, disabled or experience mental health challenges.

Older People PA

The programme, funded by NYCC, will establish targeted groups across the county with a focus on falls prevention.

Escape Pain (2022 only)

Delivery of the national Escape Pain programme through face to face classes to manage the hip and knee pain associated with osteoarthritis.

Escape Pain 2

Delivery of online classes using the Escape Pain delivery model.

Get Moving

A programme designed to reduce deconditioning in older people through a series of supported home visits to develop strength and mobility to support independence.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Unrestricted funds - designated

These are unrestricted funds which are material to the charitable company's activities made up as follows:

	Balance at 1 April 2022	Movement in funds			Balance at 31 March 2023
		Income	Expenditure	Transfers	
	£	£	£	£	£
Property maintenance	50,000	-	-	50,000	100,000
Mental health fundraising	12,063	6,576	(3,327)	-	15,312
	<u>62,063</u>	<u>6,576</u>	<u>(3,327)</u>	<u>50,000</u>	<u>115,312</u>

	Balance at 1 April 2021	Movement in funds			Balance at 1 April 2022
		Income	Expenditure	Transfers	
	£	£	£	£	£
Property maintenance	50,000	-	-	-	50,000
Mental health fundraising	7,703	4,360	-	-	12,063
	<u>57,703</u>	<u>4,360</u>	<u>-</u>	<u>-</u>	<u>62,063</u>

19 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Tangible assets	22,900	-	-	22,900
Current assets/(liabilities)	492,510	65,312	362,444	920,266
	<u>515,410</u>	<u>65,312</u>	<u>362,444</u>	<u>943,166</u>

	Unrestricted funds	Designated funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Tangible assets	27,262	-	-	27,262
Current assets/(liabilities)	343,825	62,063	409,442	815,330
	<u>371,087</u>	<u>62,063</u>	<u>409,442</u>	<u>842,592</u>

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Income & expenditure by source of funding

	Sport England 2023 £	Local Authority 2023 £	Other Public Sector 2023 £	Non Public Sector 2023 £	2023 £
Revenue grants	741,874	460,244	181,350	269,640	1,653,108
Room hire	-	-	-	23,601	23,601
Training: Fees and charges	-	-	-	13,130	13,130
Donations	-	-	-	6,576	6,576
Bank interest	-	-	-	10,017	10,017
Total income	<u>741,874</u>	<u>460,244</u>	<u>181,350</u>	<u>322,964</u>	<u>1,706,432</u>
Total expenditure	<u>750,594</u>	<u>429,764</u>	<u>160,828</u>	<u>264,672</u>	<u>1,605,858</u>
Net income/(expenditure)	<u>(8,720)</u>	<u>30,480</u>	<u>20,522</u>	<u>58,292</u>	<u>100,574</u>

21 Operating lease commitments

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

	2023 £	2022 £
Within one year	22,500	-
Between two and five years	90,000	-
In over five years	90,000	-
	<u>202,500</u>	<u>-</u>

22 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

23 Funds held on behalf of others

At 31 March 2022 the charitable company held funds on behalf on Fundraising for Stroke Therapy bike of £714 (2022: £714). There was no movement in the year.

North Yorkshire Sport Ltd banked the funds raised to purchase a Stroke Therapy bike.

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

24	Cash generated from operations	2023	2022
		£	£
	Surplus for the year	100,574	63,760
	Adjustments for:		
	Investment income recognised in statement of financial activities	(10,017)	(2,763)
	Amortisation and impairment of intangible assets	4,362	4,362
	Movements in working capital:		
	(Increase) in debtors	(142,772)	(10,461)
	Increase in creditors	51,211	17,042
	Increase in deferred income	66,456	-
	Cash generated from operations	<u>69,814</u>	<u>71,940</u>

25 Analysis of changes in net funds

The charitable company had no debt during the year.

NORTH YORKSHIRE SPORT LTD

England & Wales - Charity number 1155238

Accounts

NORTH YORKSHIRE SPORT LIMITED
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

Charity number 1155238
Company number 08715810

NORTH YORKSHIRE SPORT LIMITED

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NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2022

BOARD OF TRUSTEES STATEMENT

The Board present their annual report and the audited financial statements for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

The objects of North Yorkshire Sport Limited as set out in the Articles of Association are:

- (a) to advance amateur sport by
 - (i) encouraging and enabling the residents of North Yorkshire and the City of York to participate in sports or games which promote health by involving physical or mental skill or exertion, and
 - (ii) the provision and promotion of activities or facilities for the playing of any sport capable of improving health;
- (b) to advance and further the education of the public in matters relating to physical fitness, nutrition, active recreation, and lifestyle.

North Yorkshire Sport Limited uses Sport as a Driver for Positive Change, prioritising 5 areas to achieve its charitable objectives:

- Targeted areas
- Children and Young People
- Work Age Adults and Families
- Older People
- The Great Outdoors

Delivering Public Benefit

The objects above are the charitable aims of North Yorkshire Sport Limited and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets can be found in the North Yorkshire Sport Impact Report <https://www.northyorkshiresport.co.uk/impact>.

In setting these objects the Board of Trustees of North Yorkshire Sport Limited have complied with the duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

ACHIEVEMENTS AND PERFORMANCE

Our work is driven through the five identified priority groups that we direct our resources towards in order to tackle physical inactivity, drive positive change and reduce inequality.

These priorities, categorised broadly as 'Place Based' and 'People Based', are further defined when set in the context of physical inactivity and wider societal challenges.

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2022

Six strategic goals underpin our priorities:

- To contribute to healthy thriving communities across North Yorkshire
- To use the natural environment as a catalyst for wider health improvements
- To contribute to children and young people fulfilling their potential and feeling healthy and happy
- To support improvements in the health and economic stability of work age adults and families
- To contribute to people ageing well and staying younger for longer
- To strengthen our organisational sustainability and maintain the principles of good governance and industry standards

These strategic goals are designed to guide our work, using sport and physical activity as a contributory factor to three of the main challenges facing the region; namely obesity, poverty and an ageing population.

Our nine Key Research Questions (KRQ's) provide structure to measure our Impact and are designed to test the extent to which a set of positive outcomes have happened, as a result of our work:

KRQ 1 Sustained participation in sport and physical activity, in York and North Yorkshire, is continually increasing year on year

Outlines how our work is directly resulting in more people being active, more often. We share official statistics and explore the themes of our business plan, summarising how our programme delivery is increasing participation across the county.

KRQ 2 Sporting contexts, in York and North Yorkshire, are increasingly effective and sustainable

A 'health-check' of our sporting infrastructure in North Yorkshire, examining the results of our annual Sporting Context Survey. We reflect on what contexts are telling us, about how they manage their organisation and how confident they are about survival and growth in the future. We also report on how we have responded to last year's survey, with focus on how we have used mentoring to support clubs.

KRQ 3 The voluntary and paid workforce in York and North Yorkshire, is increasingly able to satisfy demand

Examines our sport and physical activity workforce, with a dual focus on the community sport and education sectors. We evidence and reflect on how our development offer has impacted the confidence, capability, and skills of our workforce, whilst understanding the key issues facing our community-based workforce. We also evidence of how we have supported volunteers and the professional workforce.

KRQ 4 Inequalities in provision are reduced and access to provision in York and North Yorkshire is improved

Documents our efforts to remove the barriers preventing people from participating in sport and physical activity and from reaching their potential. Case studies highlight some of our work in this area; providing diversionary activities for disengaged young people, improving sporting opportunities for disabled young people, increasing confidence amongst unemployed adults, and supporting older people experiencing pain. Examples are rooted in a desire to tackle an identified inequality and use sport and physical activity.

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2022

KRQ 5 We are strategically influencing investment to the benefit of sport in York and North Yorkshire

Evidences how we work collaboratively with partners and funders, in a tough financial climate, to ensure that resources are available for the benefit of the sport and physical activity sector. We provide evidence of how we have influenced local investment to be channelled towards sport and physical activity, as well as demonstrating how we have attracted national investment into North Yorkshire.

KRQ 6 We are valued by our Stakeholders

Considers our value in the North Yorkshire landscape and measure the extent to which we are viewed as an asset. We present a range of stakeholder feedback from our annual Stakeholder Survey. We also provide a series of quotes and testimonies from partners, demonstrating the value we have added and the change we have helped to affect.

KRQ 7-9 Explores changes in attitudes to sport, levels of wellbeing, and people achieving their sporting potential.

These are secondary KRQ's and are more a reflection of our wider influence than our direct delivery

Creating Opportunities for Sustained Participation

Our business plan outlines the five overarching priorities of our work. Each priority is accompanied by a strategic goal and an action plan, focusing on specific demographics.

Priority 1: Targeted Areas

North Yorkshire is a vast geographical area, covering rural, urban, and coastal communities. Whilst it is often viewed externally as an affluent and healthy county, inequalities do exist that we need to work collectively to address.

Health inequalities in North Yorkshire are usually consistent with other challenges, such as higher crime rates, unemployment, and low activity levels. Within our targeted work we focus on reducing health inequalities in the areas of highest need, as identified by partners, local insight, and Indices of Deprivation data.

Priority 2: The Great Outdoors

The natural environment and the great outdoors are a huge asset in North Yorkshire and our second strategic goal aims 'to use the natural environment as a catalyst for wider health improvements'.

We know that the outdoors can have hugely positive effects on our health, with 92% of people reportedly getting active outside to relax and de-stress and 80% of all outdoor users feeling participation strengthens family relationships.

Priority 3: Children and Young People

Our third strategic goal is 'to contribute to children and young people fulfilling their potential and feeling healthy and happy' and this requires a sport and physical activity offer that appeals to a broad range of young people if we are to reduce inactivity.

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2022

Priority 4: Work-Age Adults and Families

Our fourth strategic goal is 'to support improvements in the health and economic stability of work age adults and families' and our work in this area uses the principles of sport and physical activity to raise aspiration, confidence, and resilience.

Supporting adults to be more physically active has many individual benefits, from improving mental and physical health, to developing the softer skillsets that can positively impact employment opportunities.

Families also play a key role in shaping a child's attitudes and behaviours, so modelling positive behaviours is an important part of creating healthy, confident, active children.

Priority 5: Older People

Our fifth strategic goal is 'to contribute to people ageing well and staying younger for longer'.

In North Yorkshire, older people (aged 65+) make up 23.3% of the population, compared to just 17.7% across England. Office of National Statistics (ONS) projections indicate that the number of over 65 's in North Yorkshire will rise to 169,000 (27.6%) by 2025, making up almost a third of our population.

Good Governance

Our sixth strategic goal is 'to strengthen our organisational sustainability and maintain the principles of good governance and industry standards.

We are committed to maintain the Code of Good Governance standards and maintain a plan of continuous improvement and development.

The impact we have made against each Priority area and Strategic Goal can be viewed and read about here: <https://www.northyorkshiresport.co.uk/impact>

Fundraising

North Yorkshire Sport follows the Code of Fundraising Practice (www.nysfundraising.co.uk).

During 2021/22, North Yorkshire Sport received income through charitable donations linked to sponsorship of events.

We are pleased to report that no complaints were received during the year ended 31st March 2022.

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

We have generated £1,423,027 of income in the year and expended £1,344,483 on delivering our charitable objectives.

This resulted in a net surplus (before extraordinary items) for the year of £78,544. After extraordinary items and transfers between funds this resulted in a surplus in unrestricted funds of £12,466 and a surplus of £51,294 in restricted funds.

Trustees were pleased with the overall result for the year.

Reserves Policy

Current free reserves stand at £343,825 (2021: £331,357).

The Trustees have agreed that it is necessary to hold free reserves to cover the following contingencies:

- 3 months running costs
- Redundancy and other costs in the event of the charity winding up.
- Provide working capital where funding is paid in arrears
- Finance existing or new activities until adequate funding is obtained.
- Unforeseen repairs to our building as well as ongoing planned commitments.

The Trustees consider that a reserve of £50,000 in excess of those held over to cover contingencies that have been nominally allocated against the development of Bilton Health and Wellbeing Hub.

Principal Funding Sources

Sport England is the key funder for the partnership. This year an amount of £216,578 was received for Primary Role with a number of projects highlighted benefitting from further Sport England funding.

Auditors

JWP Creers were appointed as the charitable company's auditors during the year 2021/22.

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	North Yorkshire Sport Ltd
Charity Registration Number	1155238
Company Registration Number	08715810
Registered Office	69 Bilton Lane Harrogate HG1 3DT

Trustees

Alan Graver	Chair
Tony Stephens	
Gemma Mann	
Richard Carlton Crabtree	
Halima Khan	
Sally Skipper	
Jude Knight	(resigned June 2022)
Liz Burdett	
Andy Dukes	
Simon Clegg	(appointed July 2021)

Chief Executive

David Watson

Key Management Personnel

David Watson

Bankers

Unity Trust
Nine Brindley Place
Birmingham
B1 2HB

Independent Auditor

JWP Creers LLP
Genesis 5
Church Lane
Heslington
York
YO10 5DQ

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

North Yorkshire Sport Limited is a charitable company limited by guarantee, incorporated on 2 October 2013 and registered as a charity on 8 January 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the dissolution of the Charity, the Members are liable to pay an amount not exceeding £1 towards the liabilities and costs of dissolution.

The process and procedures for the Members can be found in the Articles of Association and Governance document for the company.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. As at the 31 March 2022, the subscribers to the Memorandum of Association were still the only Trustees.

The Board can have a maximum of twelve Trustees at any one time and as at 31 March 2022 was made up of ten members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

During the year 2021/22, the Finance Sub-Committee continued to focus on the finance and risk management of the whole Charity. During the year the Finance Sub-Committee have reviewed the Risk Management Register on items that relate to finance and kept a close eye on the finances of the Charity. With the Finance Sub-Committee looking at these two areas at regular meetings it has allowed the main Board of Trustees to focus in greater detail on other areas including the potential growth of the Charity and measuring and demonstrating Impact.

The Risk Register is reviewed by the whole Board of Trustees on an annual basis and any items requiring action are highlighted at Board meetings.

During the year 2021/22, the Human Resource subcommittee has provided advice and guidance on staff related issues. This has included reviewing appraisals, making remuneration recommendation to the Board and review of policies and procedures relating to staff. Similarly, to the Finance Sub-committee, this has allowed the main Board to have confidence that staffing issues are being considered regularly by Trustees.

<https://www.northyorkshiresport.co.uk/uploads/governance-of-north-yorkshire-sport-ltd-2017.pdf>

<https://www.northyorkshiresport.co.uk/uploads/nysport-duties-of-trustees-updated-4th-july-2018.pdf>

<https://www.northyorkshiresport.co.uk/uploads/north-yorkshire-sport-ltd-matters-reserved-for-the-board.pdf>

<https://www.northyorkshiresport.co.uk/meet-the-trustees>

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITIES STATEMENT

The Charity Trustees (who are also directors of North Yorkshire Sport Limited for the purposes of company law) are responsible for preparing the Trustees' Report and 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 year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Statement as to Disclosure to our Auditor

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 11 August 2022 and signed on its behalf by:



Alan Graver
Signed on 07/08/22 @ 12:28

.....
Alan Graver (Chair)

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
NORTH YORKSHIRE SPORT LIMITED**

Opinion

We have audited the financial statements of North Yorkshire Sport Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and 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 Financial Reporting Standard 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 2022, and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company 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 charitable company'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 trustees' 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, except to the extent otherwise explicitly stated in our report, 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.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
NORTH YORKSHIRE SPORT LIMITED**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatement in the directors' 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 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
NORTH YORKSHIRE SPORT LIMITED**

Auditor's responsibilities for the audit of the financial statements

The objectives of our audit, in respect to fraud are to identify and assess the risks of material misstatement of the financial statements due to fraud and obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses, and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

Our approach was as follows:

- During our planning process we gained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant of them, which are directly relevant to specific assertions in the financial statements, are those that relate to the reporting framework (FRS102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK;
- We gained an understanding of how the charitable company is complying with these frameworks by making enquiries of directors, key management and if necessary, advisors responsible for legal and compliance matters. We observed key controls and made appropriate enquiries following our review of contracts, interim financial data, board minutes and reports provided to the directors;
- We independently assessed the susceptibility of the company's financial statements to material misstatement, including how fraud or error might occur by meeting with directors and senior management with the skills and experience necessary to determine the risk factors which they believe expose the company to susceptibility to fraud and error. We also considered the impact of any business targets, the personal financial circumstances of management and staff to create a driver for fraud. We considered the culture and controls that the charitable company has established to address the risks identified and evaluated the effectiveness of processes and procedures to prevent and detect fraud, and how senior management monitors those processes and controls. Where the risk was considered to be higher, we designed then performed audit procedures to address each identified fraud risk. These procedures included, but were not restricted to, testing large and unusual items, journals, and transactions with high estimation uncertainty. These tests were designed to provide reasonable assurance that the financial statements were free from fraud and error; and
- Based on our audit plan and understanding of the risks that specifically affect the company we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Our procedures involved substantive testing of transactions and appropriate controls, with a focus on transactions in the books of prime entry that have characteristics that may indicate fraud or error. We looked for unusual patterns, large or unusual transactions, weaknesses in the payments system and new supplier transactions based on our understanding of the business; enquiries of directors and management and the results from previous audit testing; and focused testing, on specific complex areas based on risk. In addition, we completed procedures to conclude on the other information and disclosures in the directors' report and accounts with the requirements of the relevant accounting standards and UK legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
NORTH YORKSHIRE SPORT LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



N P Clemit

Countersigned on 11/08/22 @ 10:31

Nigel Clemit ACA FCCA (Senior Statutory Auditor)

For and on behalf of:

JWP Creers LLP, Statutory Auditor

Genesis 5, Church Lane, Heslington, York, YO10 5DQ

11 August 2022

NORTH YORKSHIRE SPORT LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2	4,846	-	4,846	2,104
Charitable activities	3				
Core Services		293,566	724,629	1,018,195	721,480
Creating Better Futures Through Sport		-	314,051	314,051	110,989
Improving Health Through Sport		-	83,172	83,172	198,910
Investments		2,763	-	2,763	4,952
Other income		-	-	-	3,069
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		301,175	1,121,852	1,423,027	1,041,504
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	4				
Core Services		309,585	720,600	1,032,185	819,485
Creating Better Futures Through Sport		-	179,850	179,850	73,294
Improving Health Through Sport		-	134,448	134,448	138,607
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		309,585	1,034,898	1,344,483	1,031,386
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure) for the year		(8,410)	86,954	78,544	10,118
Extraordinary items	8	(14,784)	-	(14,784)	-
Transfers between funds		35,660	(35,660)	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		12,466	51,294	63,760	10,118
Reconciliation of funds					
Funds brought forward at 1 April 2021		420,684	358,148	778,832	768,714
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward at 31 March 2022		433,150	409,442	842,592	778,832
		<hr/>	<hr/>	<hr/>	<hr/>

NORTH YORKSHIRE SPORT LIMITED
BALANCE SHEET AS AT 31 MARCH 2022
(Company number: 08715810)

	Notes	2022	2021
		£	£
FIXED ASSETS			
Tangible assets	9	27,262	31,624
CURRENT ASSETS			
Debtors	10	29,351	18,890
Cash at bank and in hand		837,624	762,921
		-----	-----
		866,975	781,811
CREDITORS: amounts falling due in less than one year	11	(51,645)	(34,603)

NET CURRENT ASSETS		815,330	747,208
		-----	-----
NET ASSETS		842,592	778,832
		=====	=====
THE FUNDS OF THE CHARITY			
Unrestricted funds (General)	12	371,087	362,981
Unrestricted funds (Designated)	12	62,063	57,703
Restricted funds	13	409,442	358,148
		-----	-----
TOTAL CHARITY FUNDS		842,592	778,832
		=====	=====

Approved by the Trustee Board, and signed on their behalf by:



Alan Graver
Signed on 07/08/22 @ 12:28

.....
Alan Graver (Chair)

11 August 2022

The notes form part of these accounts.

NORTH YORKSHIRE SPORT LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities	1	71,940	(14,441)
Cash flows from investing activities			
Dividends, interest and rent from investments		2,763	4,952
Net cash provided by/(used in) investing activities		2,763	4,952
Change in cash and cash equivalents in the year		74,703	(9,489)
Cash and cash equivalents at 1 April 2021		762,921	772,410
Cash and cash equivalents at 31 March 2022	2	837,624	762,921

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year	63,760	10,118
Adjustments for:		
Depreciation charges	4,362	4,362
Dividends, interest and rent from investments	(2,763)	(4,952)
Decrease/(increase) in debtors	(10,461)	(12,378)
(Decrease)/increase in creditors	17,042	(11,591)
Net cash (used in)/provided by operating activities	71,940	(14,441)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	837,624	762,921

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparation

North Yorkshire Sport Limited is a private company limited by guarantee and is registered in England & Wales. The Charity's registered office is stated in the Trustees' Report.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity.

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

Fund accounting

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

Designated funds are unrestricted funds set aside by the Board of Trustees for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

All income is included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

In-kind donations are only included in income where the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual assets consisting £5,000 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their useful lives as follows:

Modular building	10%
------------------	-----

Pensions

The Charity contributes to defined contribution schemes in respect of its employees. The assets of these schemes are entirely separate to those of the Charity. The pension cost shown represents contributions payable by the Charity in respect of the employees.

Financial instruments

The Charity has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgements and estimates

The preparation of the financial statements requiring management to make judgements, estimates and assumptions that affect the amounts reported. These estimates are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Company Status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Liability to Taxation

As a registered charity the organisation is exempt from income and corporation tax falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose.

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2022 £	Unrestricted funds £	Restricted funds £	2021 £
Donations and legacies						
Community Lottery	4,846	-	4,846	1,104	1,000	2,104
	<u>4,846</u>	<u>-</u>	<u>4,846</u>	<u>1,104</u>	<u>1,000</u>	<u>2,104</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2022 £	Unrestricted funds £	Restricted funds £	2021 £
Core Services						
Sport England Grants	216,578	596,709	813,287	223,771	370,132	593,903
Local Authority Contribution	30,000	-	30,000	30,000	-	30,000
Other Grants	9,500	97,944	107,444	9,431	68,126	77,557
Training & Coaching fees	18,396	-	18,396	18,262	-	18,262
Room Hire	19,092	-	19,092	1,758	-	1,758
Service Fee	-	29,976	29,976	-	-	-
	<u>293,566</u>	<u>724,629</u>	<u>1,018,195</u>	<u>283,222</u>	<u>438,258</u>	<u>721,480</u>
Creating Better Futures Through Sport						
Grants	-	314,051	314,051	-	110,989	110,989
Improving Health Through Sport						
Grants	-	83,172	83,172	-	198,910	198,910
	<u>293,566</u>	<u>1,121,852</u>	<u>1,415,418</u>	<u>283,222</u>	<u>748,157</u>	<u>1,031,379</u>

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2022	Unrestricted funds	Restricted funds	2021
	£	£	£	£	£	£
Staffing cost	214,047	463,220	677,267	248,054	394,476	642,530
Travel & expenses	929	20,467	21,396	-	3,130	3,130
Delivery costs	15,190	532,678	547,868	7,787	300,881	308,668
Premises costs	23,250	1,169	24,419	5,101	3,652	8,753
General admin expenses	52,334	17,364	69,698	59,022	5,477	64,499
Governance	3,835	-	3,835	3,806	-	3,806
	<u>309,585</u>	<u>1,034,898</u>	<u>1,344,483</u>	<u>323,770</u>	<u>707,616</u>	<u>1,031,386</u>
		Direct staffing	Direct costs	Support costs	2022	2021
		£	£	£	£	£
Core Services		541,901	358,701	129,583	1,030,185	819,485
Creating Better Futures Through Sport		80,029	98,719	1,102	179,850	73,294
Improving Health Through Sport		20,700	111,743	2,005	134,448	138,607
		<u>642,630</u>	<u>569,163</u>	<u>132,690</u>	<u>1,344,483</u>	<u>1,031,386</u>
		Core Services	Creating Better Futures Through Sport	Improving Health Through Sport	2022	2021
		£	£	£	£	£
Analysis of support costs						
Finance and admin staffing		34,637	-	-	34,637	28,898
Governance and audit		3,835	-	-	3,835	3,806
Premises		24,419	-	-	24,419	8,753
Telecoms and IT		31,105	740	1,265	33,110	23,337
Insurance and other financial costs		19,986	248	14	20,248	28,387
Other office costs		15,601	114	726	16,441	12,775
		<u>129,583</u>	<u>1,102</u>	<u>2,005</u>	<u>132,690</u>	<u>106,956</u>

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

5. STAFF COSTS

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	542,285	511,560
Social security costs	48,146	45,551
Pension costs	50,409	45,206
Secondments	36,427	40,213
	<hr/>	<hr/>
	677,267	642,530
	<hr/> <hr/>	<hr/> <hr/>

Pension contributions are paid into a defined contribution scheme. Accrued contributions due at 31 March 2022 totalled £7,063 (2021: £5,876).

The average number of employees during the year was as follows:

	2022 No.	2021 No.
Calculated on the basis of full-time equivalents	17	16
Actual numbers	24	23

One employee received emoluments in the band £60,000 to £69,999 per annum (2021: One).

Total key management remuneration for the year was £84,748 (2021: £82,490).

6. NET INCOME FOR THE YEAR

This is stated after charging:

	2022 £	2021 £
Auditors' remuneration – Audit (including VAT)	3,700	3,700
	<hr/>	<hr/>

7. TRUSTEES REMUNERATION AND EXPENSES

Neither the Trustee Board nor any persons connected with them received any remuneration during the year, or in the previous year.

No trustee was reimbursed expenses in the year (2021: one trustee was reimbursed £71 for training course expenses).

No trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year, or in the previous year.

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

8. EXTRAORDINARY ITEMS

North Yorkshire Sport was the victim of an external cyber attack during the year leading to £14,784 being defrauded from the charity. At this stage there is little likelihood of being able to reclaim the lost funds and so the full amount has been written off in the year.

9. FIXED ASSETS: TANGIBLE ASSETS

	Modular Building £	Total £
Cost		
At 1 April 2021	43,620	43,620
	—————	—————
At 31 March 2022	43,620	43,620
	=====	=====
Depreciation		
At 1 April 2021	11,996	11,996
Charge for the year	4,362	4,362
	—————	—————
At 31 March 2022	16,358	16,358
	=====	=====
Net book value		
At 31 March 2022	27,262	27,262
	=====	=====
At 31 March 2021	31,624	31,624
	=====	=====

10. DEBTORS

	2022 £	2021 £
Debtors (accounts receivable)	16,771	17,197
Prepayments and accrued income	12,580	1,693
	—————	—————
	29,351	18,890
	=====	=====

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

11. CREDITORS: AMOUNTS FALLING DUE IN LESS THAN ONE YEAR

	2022 £	2021 £
Taxation and social security	18,441	17,647
Other creditors	3,548	3,926
Accruals	29,656	13,030
	<u>51,645</u>	<u>34,603</u>

12. UNRESTRICTED FUNDS

	As at 01.04.2021 £	Income £	Expenditure/ Transfers extraordinary between items funds		As at 31.03.2022 £
			£	£	
Unrestricted funds (General)	362,981	296,815	(324,369)	35,660	371,087
Unrestricted funds (Designated)					
Property maintenance	50,000	-	-	-	50,000
Mental health fundraising	7,703	4,360	-	-	12,063
	<u>420,684</u>	<u>301,175</u>	<u>(324,369)</u>	<u>35,660</u>	<u>433,150</u>

	As at 01.04.2020 £	Income £	Expenditure £	Transfers between funds £	As at 31.03.2021 £
Unrestricted funds	392,732	291,243	(323,770)	2,776	362,981
Unrestricted funds (Designated)					
Property maintenance	50,000	-	-	-	50,000
Mental health fundraising	1,647	1,104	-	4,952	7,703
	<u>444,379</u>	<u>292,347</u>	<u>(323,770)</u>	<u>7,728</u>	<u>420,684</u>

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS**

	As at 01.04.2021 £	Income £	Expenditure £	Transfers between funds £	As at 31.03.2022 £
Core Services					
Coaching Ryedale	1,956	-	-	-	1,956
CYP Primary Link / Primary Premium	1,461	-	-	(1,461)	-
DFE Volunteering	8,000	-	(8,000)	-	-
Hambleton DC	1,014	-	-	-	1,014
Satellite Clubs / Club Link Makers	34,563	-	(9,545)	-	25,018
School Games	17,924	-	(4,558)	-	13,366
Club Matters	1,263	-	-	-	1,263
Active Forest	419	12,600	(12,845)	-	174
Active Lives Survey	1,819	-	-	(1,819)	-
Coaching Workforce	9,690	82,500	(78,422)	(406)	13,362
ASA	40,696	59,003	(63,816)	-	35,883
Y H Learning	4,418	12,240	(10,003)	-	6,655
Mentoring	675	-	(1,081)	406	-
Bike Pod	2,175	-	-	-	2,175
Tackling inequalities	6,869	55,000	(38,248)	-	23,621
Refurbish building	7,719	5,832	(13,551)	-	-
Richmondshire Achieve	7,252	15,509	(27,302)	-	(4,541)
CYP Sport England	-	203,113	(200,712)	3,280	5,681
OSF	-	194,248	(194,276)	28	-
School Games CWG	-	41,500	(16,500)	-	25,000
Scarborough Achieve	-	5,000	(3,657)	-	1,343
Moving Communities	-	8,108	(8,108)	-	-
UK Coaching	-	29,976	(29,976)	-	-
Creating Better Futures Through Sport					
Dame Kelly Holmes Get on Track programmes	17,607	7,676	-	-	25,283
Action Towards Inclusion	23,384	39,196	(32,076)	(30,504)	-
TEWV	4,295	-	-	-	4,295
NY Together	600	-	(600)	-	-
Holiday Activity Fund	33,000	36,454	(14,486)	-	54,968
I Can	3,851	-	(3,851)	-	-
Afghan Refugee	-	134,584	(90,300)	(5,328)	38,956
Change Direction	-	45,833	(11,324)	-	34,509
Stepping Up	-	31,250	(12,710)	-	18,540
TAW	-	19,058	(14,503)	-	4,555
Improving Health Through Sport					
Dementia Friendly Pools	6,445	-	-	-	6,445
Older Peoples PA	57,290	-	(12,419)	-	44,871
Escape Pain	15,458	-	-	(15,458)	-
Escape Pain 2	1,424	8,972	(11,407)	15,458	14,447
Get Moving	46,881	50,000	(96,881)	-	-
Community Fit	-	16,000	(5,397)	-	10,603
Ramblers	-	8,200	(8,344)	144	-
	<u>358,148</u>	<u>1,121,852</u>	<u>(1,034,898)</u>	<u>(35,660)</u>	<u>409,442</u>

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS (Continued)**

	As at 01.04.2020 £	Income £	Expenditure £	Transfers between funds £	As at 31.03.2021 £
Core Services					
Coaching Ryedale	1,956	-	-	-	1,956
CYP Primary Link / Primary Premium	20,616	29,426	(48,581)	-	1,461
DFE Volunteering	4,276	8,000	(5,164)	888	8,000
Hambleton DC	1,014	-	-	-	1,014
Satellite Clubs / Club Link Makers	39,845	95,209	(89,491)	(11,000)	34,563
School Games	23,743	26,250	(28,181)	(3,888)	17,924
Club Matters	1,263	-	-	-	1,263
SE Volunteering	7,293	-	-	(7,293)	-
Active Forest	-	12,600	(12,181)	-	419
Active Lives Survey	6,738	7,269	(12,188)	-	1,819
Coaching Workforce	3,852	82,500	(76,662)	-	9,690
ASA	41,807	55,155	(56,266)	-	40,696
Extending VLC	6,591	-	(6,591)	-	-
Schools Facilities	53,452	-	(53,452)	-	-
YH Learning	499	11,478	(7,559)	-	4,418
Mentoring	3,250	-	(2,575)	-	675
Bike Pod	2,175	-	-	-	2,175
Tackling inequalities	-	100,000	(93,131)	-	6,869
Refurbish Building	-	11,371	(3,652)	-	7,719
Richmondshire Achieve	-	-	(41)	7,293	7,252
Creating Better Futures Through Sport					
Dame Kelly Holmes Get on Track programmes	26,412	5,684	(14,489)	-	17,607
Action Towards Inclusion	17,586	60,705	(54,907)	-	23,384
Scarborough ELSF	2,774	-	(683)	(2,091)	-
TEWV	361	4,000	(66)	-	4,295
NY Together	-	600	-	-	600
Holiday Activity Fund	-	33,000	-	-	33,000
I Can	-	7,000	(3,149)	-	3,851
Improving Health Through Sport					
Club as the Hub	3,954	-	(3,954)	-	-
Dementia Friendly Pools	6,445	-	-	-	6,445
Think With Your Feet	2,828	-	(2,828)	-	-
Older Peoples PA	55,147	75,000	(69,857)	(3,000)	57,290
Escape Pain	(9,542)	25,000	-	-	15,458
Escape Pain 2	-	7,910	(6,486)	-	1,424
Get Moving	-	50,000	(3,119)	-	46,881
Active at Home	-	41,000	(52,363)	11,363	-
	<u>324,335</u>	<u>749,157</u>	<u>(707,616)</u>	<u>(7,728)</u>	<u>358,148</u>

Transfers to OSF and Ramblers in 2022 was from unrestricted and was due to the fund being in deficit.

Transfers from Action Towards Inclusion and Afghan Refugee in 2022 were the management fees receivable as unrestricted funds.

The remaining transfers in 2022 were to reallocate to the new (but ultimately the same restriction) restricted fund.

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS (Continued)**

Restricted funds represent monies to be used for the following specific purposes:

Coaching Ryedale

To recruit, retain and deploy a workforce ensuring that there are enough quality coaches to meet the participation demand and to improve the talent pathway within North Yorkshire.

CYP Primary Link / Primary Premium

To support the North Yorkshire and York Primary School to effectively utilise the Primary School PE Premium investment to improve the quality delivery of Physical Education and School Sport.

DFE Volunteering

To recruit and provide training and development opportunities for young leaders aged 16 plus. Leaders will have a focus on supporting the North Yorkshire Sport School Games programme but will also be offered access to the wider volunteer programme on offer through North Yorkshire Sport.

Hambleton DC

Hambleton DC (District Council) to increase participation in sport in Hambleton.

Satellite Clubs / Club Link Makers

The Satellite Clubs intervention is a key part of Sport England's Youth and Community Sport Strategy 2012-17 and aims to undertake transformational change in the way that young people are supported from school, college and other relevant settings into community sport – creating a sporting habit for life. Satellite clubs are extensions of community sports clubs which are established in a new venue, usually a secondary school or college and specifically target the 11-25 age groups.

School Games

A project to increase the quality and quantity of inter school competition through NYS organising a series of county level festivals.

Club Matters

A Sport England funded programme designed to provide additional support to sports club through mentoring, workshops and a suite of website resources. This programme is delivered jointly with Active Humber.

SE Volunteering (2021 only)

A Sport England funded programme designed to work with 24 sports clubs in North Yorkshire to recruit more volunteers to work with older people.

Active Forest

A partnership agreement with the Forestry Commission who have funded 2 days a week of a member of staff.

Active Lives

The Active Lives Survey is an Official Government Statistics (ONS) and records participation levels in sport in adults and children. North Yorkshire Sport are contracted to work with randomly selected schools to encourage and support them to complete the survey with their pupils.

Coaching Workforce

Funding from Sport England to work with clubs, coaches, volunteers and the professional workforce to tackle inactivity.

ASA

Funding from Swimming North East region to support club development in the North East and Yorkshire.

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS (Continued)**

Extending VLC (2021 only)

Extending Volunteers, Leaders and Coaches – additional investment from the Department for Education to undertake targeted work to recruit more young leaders, volunteers and coaches.

Schools Facilities (2021 only)

A programme with Sport England to help unlock usage of school sports facilities and better community use of assets beyond the school day. We are the lead for the project but it covers County Durham (via County Durham Sport Active Partnership) as well as North Yorkshire.

YH Learning

Yorkshire and Humber Learning – A regional platform to provide personal development opportunities for clubs, volunteers and professionals via online modules.

Mentoring

A programme providing sporting contexts with the support of a mentor to help with business development, reaching new audiences and growing their activity.

Bike Pod

Co-funded transport project between Harrogate Borough Council and North Yorkshire County Council. To install secure cycle storage pods at Bilton Health & Well-being Hub.

Tackling Inequalities

A fund created by Sport England to target specific inequalities in the county through investing in local providers to deliver activity.

Refurbishment of building

Investment to support the refurbishment of Bilton Health and Wellbeing Hub.

Richmondshire Achieve

A programme funded by Richmondshire District Council to work with primary and secondary schools, delivering the Achieve programme using an athlete mentor to build resilience and improve confidence and physical and mental wellbeing.

The fund was in deficit at the year end due to timing of income received.

CYP Sport England

Investment to deliver a systemic role to encourage more children to be active. Also includes funding to deliver the School Games and Active Lives programmes.

OSF

The Opening School Facilities programme aims to help develop extracurricular opportunities and community links for children and young people and to support schools to open and re-open their facilities to the local community.

School Game CWG

Legacy funding from Sport England to tackle inequalities and inspire more young people to take part in the School Games as part of the Birmingham 2022 Commonwealth Games Legacy. The funding is for North Yorkshire Sport to organise some countywide activity and onwardly distribute to the 10 School Games Organisers of North Yorkshire and York.

Scarborough Achieve

The Achieve Life Skills Programme is designed to use sport and activity to inspire young people to create a brighter future for themselves by supporting the development of skills and opportunities in their local area.

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS (Continued)**

Moving Communities

Sport England have invested in to the network of Active Partnerships to support them to understand the value of sport and physical activity in Local Authority owned leisure facilities. The funding provides access to a dashboard which helps understand metrics such as saving to the health service. The dashboard will assist in making the case for the benefits and value of sport and physical activity.

UK Coaching

Secondment of NYS employee to UK Coaching in order to provide coach development services.

Dame Kelly Holmes Get on Track programmes

Funding from Dame Kelly Holmes Trust to deliver the Get on Track programmes across North Yorkshire. Engaging with disadvantaged young people to provide a 14 month self-development programme to build their resilience, motivation and aspirations through sport and athlete mentors.

Action Towards Inclusion

A fund to work with economically inactive people to use sport and physical activity to drive positive change and support them into employment or training. The project is funded by the Big Lottery Fund and the European Social Fund.

Scarborough ELSF (2021 only)

Essential life skills-A project working with 13-16 year olds on a 12 week programme supported by a trained athlete mentor to improve confidence, emotional and physical wellbeing.

TEWV

Tees, Esk and Wear Valley NHS Foundation Trust – a programme targeting young people in York and Selby to improve mental wellbeing.

North Yorkshire Together

A series of bursaries to support individuals facing digital poverty to access online activity through the provision of a device.

Holiday Activity Fund

A programme to provide activity and food to young people on free school meals during the school holidays.

I Can

A project delivered by athlete mentors working with young people aged 10-18 at risk of offending or engaging in risky behaviour from across North Yorkshire building on their strengths and promoting social inclusion to prevent offending and anti-social behaviour.

Afghan Refugee Support

Using sport, arts and mentoring to support young people transition to England. Supporting language development, adapting to culture, transition to educational settings, integration and socialisation to local community of both children and young people along with their families.

Change Direction

Change direction is a prevention and early intervention support scheme for young people aged 10-17 to divert them away from engaging in risky behaviour.

Stepping Up

Stepping Up is an early intervention and prevention project to divert children and young people who have not yet entered the criminal justice system but are beginning to show signs of risky or challenging behaviour within school, home or within their local community.

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2022

13. **RESTRICTED FUNDS (Continued)**

TAW

The Thriving at Work project aims to support more people to thrive at work. It has a particular focus on supporting inclusive workplaces that can unlock the potential of staff who are neurodiverse, disabled or experience mental health challenges.

Club as the Hub (2021 only)

A North Yorkshire County Council funded programme to provide a suite of training to one identified sports club in each district including dementia awareness and bereavement support, as well as sports specific training.

Dementia Friendly Pools

A project designed to work with swimming pool providers to make their facilities more dementia friendly through improved customer service and signage. The fund pays for small scale improvements with the facilities working towards a minimum standard.

Think With Your Feet (2021 only)

This is a mental health football programme for people with low level mental health concerns.

Older People's Physical Activity (Strong and Steady) (2021 only)

The programme funded by NYCC, will establish targeted groups across the county with a focus on falls prevention.

Escape Pain

Delivery of the national Escape Pain programme through face to face classes to manage the hip and knee pain associated with osteoarthritis.

Escape Pain 2

Delivery of online classes using the Escape Pain delivery model.

Get Moving

A programme designed to reduce deconditioning in older people through a series of supported home visits to develop strength and mobility to support independence.

Active at Home (2021 only)

A project to provide activity packs and resources to older people, families and young people to enable them to be active in their own home, particularly during lockdown and restrictions.

Community Fit

A programme designed to use the power of running to support the local community through community projects.

Ramblers

NYS to be responsible for co-ordination, leadership, training, advice and liaison role with Wellbeing Walks groups across North Yorkshire.

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2022 are represented by:

	Unrestricted funds £	Restricted funds £	2022 £	Unrestricted funds £	Restricted funds £	2021 £
Fixed assets	27,262	-	27,262	31,624	-	31,624
Current assets	448,819	418,156	866,975	419,735	362,076	781,811
Creditors: Amounts falling due in less than one year	(42,931)	(8,714)	(51,645)	(30,675)	(3,928)	(34,603)
Total net assets	433,150	409,442	842,592	420,684	358,148	778,832

15. INCOME & EXPENDITURE BY SOURCE OF FUNDING

	Sport England £	Local Authority £	Other Public Sector £	Non Public Sector £	Total £
Revenue grants	813,287	234,247	93,850	236,546	1,377,930
Room hire	-	-	-	19,092	19,092
Training: Fees and charges	-	-	-	18,396	18,396
Donations	-	-	-	4,846	4,846
Bank interest	-	-	-	2,763	2,763
Total income	813,287	234,247	93,850	281,643	1,423,027
Staff costs – incl training & travel	442,757	30,682	38,271	186,852	698,562
Delivery costs	272,747	151,067	97,418	26,636	547,868
Governance & audit	3,835	-	-	-	3,835
Premises	-	-	-	24,419	24,419
Telecoms & IT	31,105	740	1,265	-	33,110
Insurance professional fees & other financial costs	19,986	248	14	-	20,248
Office costs	15,601	114	726	-	16,441
Total expenditure	786,031	182,851	137,694	237,907	1,344,483
Net income/(expenditure)	27,256	51,396	(43,844)	43,736	78,544

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2022

16. RELATED PARTY TRANSACTIONS

The following related party transactions took place during the year:

	2022 £	2021 £
Skyblue Research Limited		
Consultancy services	-	360

Alan Graver is a trustee of North Yorkshire Sport and a director of Sky Blue Research.

17. FUNDS HELD ON BEHALF OF OTHERS

At 31 March 2022 the charity held funds on behalf of others:

	2022 £	2021 £
Adversity Awards	-	1,813
Kyra Women's Project	-	133
Fundraising for Stroke Therapy bike	714	714
	<hr/>	<hr/>
Total	714	2,660
	<hr/> <hr/>	<hr/> <hr/>

North Yorkshire Sport administered the Adversity Awards through providing financial and administrative support to an awards which furthered their charitable objectives.

North Yorkshire Sport managed the finances for a project on behalf of Kyra, a small organisation which support women in York, to ease the administrative burden.

North Yorkshire Sport banked the funds raised to purchase a Stroke Therapy bike.

All funds held on behalf of other organisations are held in the North Yorkshire Sport bank accounts and are not reflected in the Balance Sheet. Sufficient detail is available within the accounting records to ascertain the balances held at any time.

NORTH YORKSHIRE SPORT LTD

England & Wales - Charity number 1155238

Accounts

NORTH YORKSHIRE SPORT LIMITED
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2021

Charity number 1155238
Company number 08715810

NORTH YORKSHIRE SPORT LIMITED

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NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

BOARD OF TRUSTEES STATEMENT

The Board present their annual report and the audited financial statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

OBJECTIVES AND ACTIVITIES

The objects of North Yorkshire Sport Limited as set out in the Articles of Association are:

- (a) to advance amateur sport by
 - (i) encouraging and enabling the residents of North Yorkshire and the City of York to participate in sports or games which promote health by involving physical or mental skill or exertion, and
 - (ii) the provision and promotion of activities or facilities for the playing of any sport capable of improving health;
- (b) to advance and further the education of the public in matters relating to physical fitness, nutrition, active recreation, and lifestyle.

North Yorkshire Sport Limited uses Sport as a Driver for Positive Change, prioritising 5 areas to achieve its charitable objectives:

- Targeted areas
- Children and Young People
- Work Age Adults and Families
- Older People
- The Great Outdoors

Delivering Public Benefit

The objects above are the charitable aims of North Yorkshire Sport Limited and fall within the recognised descriptions of charitable purposes in the Charities Act 2011 namely the advancement of health and the advancement of amateur sport. All activities are intrinsically linked to achieving these aims for the public benefit. Significant activities and achievements against targets can be found in the North Yorkshire Sport Impact Report <https://www.northyorkshiresport.co.uk/impact>.

In setting these objects the Board of Trustees of North Yorkshire Sport Limited have complied with the duty to have due regard to the guidance on public benefit published by the Charities Commission in exercising their powers or duties.

ACHIEVEMENTS AND PERFORMANCE

Our work is driven through the five identified priority groups that we direct our resources towards in order to tackle physical inactivity, drive positive change and reduce inequality.

These priorities categorised broadly as 'Place Based' and 'People Based', are further defined when set in the context of physical inactivity and wider societal challenges.

NORTH YORKSHIRE SPORT LIMITED
TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

Six strategic goals underpin our priorities:

- To contribute to healthy thriving communities across North Yorkshire
- To use the natural environment as a catalyst for wider health improvements
- To contribute to children and young people fulfilling their potential and feeling healthy and happy
- To support improvements in the health and economic stability of work age adults and families
- To contribute to people ageing well and staying younger for longer
- To strengthen our organisational sustainability and maintain the principles of good governance and industry standards

These strategic goals are designed to guide our work, using sport and physical activity as a contributory factor to three of the main challenges facing the region; namely obesity, poverty and an ageing population.

Our nine Key Research Questions (KRQ's) provide structure to measure our Impact and are designed to test the extent to which a set of positive outcomes have happened, as a result of our work:

KRQ 1 Sustained participation in sport and physical activity, in York and North Yorkshire, is continually increasing year on year

Outlines how our work is directly resulting in more people being active, more often. We share official statistics and explore the themes of our business plan, summarising how our programme delivery is increasing participation across the county.

KRQ 2 Sporting contexts, in York and North Yorkshire, are increasingly effective and sustainable

A 'health-check' of our sporting infrastructure in North Yorkshire, examining the results of our annual Sporting Context Survey. We reflect on what contexts are telling us, about how they manage their organisation and how confident they are about survival and growth in the future. We also report on how we have responded to last year's survey, with focus on how we have used mentoring to support clubs.

KRQ 3 The voluntary and paid workforce in York and North Yorkshire, is increasingly able to satisfy demand

Examines our sport and physical activity workforce, with a dual focus on the community sport and education sectors. We evidence and reflect on how our development offer has impacted the confidence, capability, and skills of our workforce, whilst understanding the key issues facing our community-based workforce. We also evidence of how we have supported volunteers and the professional workforce.

KRQ 4 Inequalities in provision are reduced and access to provision in York and North Yorkshire is improved

Documents our efforts to remove the barriers preventing people from participating in sport and physical activity and from reaching their potential. Case studies highlight some of our work in this area; providing diversionary activities for disengaged young people, improving sporting opportunities for disabled young people, increasing confidence amongst unemployed adults, and supporting older people experiencing pain. Examples are rooted in a desire to tackle an identified inequality and use sport and physical activity.

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

KRQ 5 We are strategically influencing investment to the benefit of sport in York and North Yorkshire

Evidences how we work collaboratively with partners and funders, in a tough financial climate, to ensure that resources are available for the benefit of the sport and physical activity sector. We provide evidence of how we have influenced local investment to be channelled towards sport and physical activity, as well as demonstrating how we have attracted national investment into North Yorkshire.

KRQ 6 We are valued by our Stakeholders

Considers our value in the North Yorkshire landscape and measure the extent to which we are viewed as an asset. We present a range of stakeholder feedback from our annual Stakeholder Survey. We also provide a series of quotes and testimonies from partners, demonstrating the value we have added and the change we have helped to affect.

KRQ 7-9 Explores changes in attitudes to sport, levels of wellbeing, and people achieving their sporting potential.

These are secondary KRQ's and are more a reflection of our wider influence than our direct delivery

NORTH YORKSHIRE SPORT LIMITED
TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

Creating Opportunities for Sustained Participation

Our business plan outlines the five overarching priorities of our work. Each priority is accompanied by a strategic goal and an action plan, focusing on specific demographics.

Priority 1: Targeted Areas

North Yorkshire is a vast geographical area, covering rural, urban, and coastal communities. Whilst it is often viewed externally as an affluent and healthy county, inequalities do exist that we need to work collectively to address.

Health inequalities in North Yorkshire are usually consistent with other challenges, such as higher crime rates, unemployment, and low activity levels. Within our targeted work we focus on reducing health inequalities in the areas of highest need, as identified by partners, local insight, and Indices of Deprivation data.

Priority 2: The Great Outdoors

The natural environment and the great outdoors are a huge asset in North Yorkshire and our second strategic goal aims 'to use the natural environment as a catalyst for wider health improvements'.

We know that the outdoors can have hugely positive effects on our health, with 92% of people reportedly getting active outside to relax and de-stress and 80% of all outdoor users feeling participation strengthens family relationships.

Priority 3: Children and Young People

Our third strategic goal is 'to contribute to children and young people fulfilling their potential and feeling healthy and happy' and this requires a sport and physical activity offer that appeals to a broad range of young people if we are to reduce inactivity.

Priority 4: Work-Age Adults and Families

Our fourth strategic goal is 'to support improvements in the health and economic stability of work age adults and families' and our work in this area uses the principles of sport and physical activity to raise aspiration, confidence, and resilience.

Supporting adults to be more physically active has many individual benefits, from improving mental and physical health, to developing the softer skillsets that can positively impact employment opportunities.

Families also play a key role in shaping a child's attitudes and behaviours, so modelling positive behaviours is an important part of creating healthy, confident, active children.

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

Priority 5: Older People

Our fifth strategic goal is 'to contribute to people ageing well and staying younger for longer'.

In North Yorkshire, older people (aged 65+) make up 23.3% of the population, compared to just 17.7% across England. Office of National Statistics (ONS) projections indicate that the number of over 65 's in North Yorkshire will rise to 169,000 (27.6%) by 2025, making up almost a third of our population.

Good Governance

Our sixth strategic goal is 'to strengthen our organisational sustainability and maintain the principles of good governance and industry standards.

We are committed to maintain the Code of Good Governance standards and maintain a plan of continuous improvement and development.

The impact we have made against each Priority area and Strategic Goal can be viewed and read about here: <https://www.northyorkshiresport.co.uk/impact>

NORTH YORKSHIRE SPORT LIMITED
TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

We have generated £1,041,504 of income in the year and expended £1,031,386 on delivering our charitable objectives.

This resulted in a net surplus for the year of £10,118, a deficit in unrestricted funds of £23,695 and a surplus of £33,813 in restricted funds.

Trustees were pleased with the overall result for the year.

Reserves Policy

Current free reserves stand at £331,357 (2020: £356,746).

The Trustees have agreed that it is necessary to hold free reserves to cover the following contingencies:

- 3 months running costs
- Redundancy and other costs in the event of the charity winding up.
- Provide working capital where funding is paid in arrears
- Finance existing or new activities until adequate funding is obtained.
- Unforeseen repairs to our building as well as ongoing planned commitments.

The Trustees consider that a reserve of £50,000 in excess of those held over to cover contingencies that have been nominally allocated against the development of Bilton Health and Wellbeing Hub.

Principal Funding Sources

Sport England is the key funder for the partnership. This year an amount of £223,771 was received for Primary Role with a number of projects highlighted benefitting from further Sport England funding.

Auditors

JWP Creers were appointed as the charitable company's auditors during the year 2020/21.

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	North Yorkshire Sport Ltd
Charity Registration Number	1155238
Company Registration Number	08715810
Registered Office	69 Bilton Lane Harrogate HG1 3DT

Trustees

Alan Graver	Chair
Tony Stephenson	
Gemma Mann	
Richard Carlton Crabtree	
Halima Khan	
Sally Skipper	
Jude Knight	
Sue Campagna	Resigned October 2020
Liz Burdett	
Andy Dukes	Appointed October 2020
Simon Clegg	Appointed July 2021

Chief Executive

David Watson

Key Management Personnel

David Watson

Bankers

Unity Trust
Nine Brindley Place
Birmingham
B1 2HB

Independent Auditor

JWP Creers LLP
Genesis 5
Church Lane
Heslington
York
YO10 5DQ

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

North Yorkshire Sport Limited is a charitable company limited by guarantee, incorporated on 2 October 2013 and registered as a charity on 8 January 2014. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the dissolution of the Charity, the Members are liable to pay an amount not exceeding £1 towards the liabilities and costs of dissolution.

The process and procedures for the Members can be found in the Articles of Association and Governance document for the company.

The Trustees of the Charity have control of the Charity and its property and funds. All Trustees are by virtue of their appointment also Members of the Charity and no other person other than a Trustee may be admitted as a Member of the Charity. As at the 31 March 2021, the subscribers to the Memorandum of Association were still the only Trustees. During the year covered by this report 1 trustee had resigned, Sue Campagna.

The Board can have a maximum of ten Trustees at any one time and as at 31 March 2021 was made up of nine members. Day to day responsibility for the administration and provision of services is delegated to the Chief Executive.

During the year 2020/21, the Finance Sub-Committee continued to focus on the finance and risk management of the whole Charity. During the year the Finance Sub-Committee have reviewed the Risk Management Register on items that relate to finance and kept a close eye on the finances of the Charity. With the Finance Sub-Committee looking at these two areas at regular meetings it has allowed the main Board of Trustees to focus in greater detail on other areas including the potential growth of the Charity and measuring and demonstrating Impact.

The Risk Register is reviewed by the whole Board of Trustees on an annual basis and any items requiring action are highlighted at Board meetings.

During the year 2020/21, the Human Resource subcommittee has provided advice and guidance on staff related issues. This has included reviewing appraisals, making remuneration recommendation to the Board and review of policies and procedures relating to staff. Similarly, to the Finance Sub-committee, this has allowed the main Board to have confidence that staffing issues are being considered regularly by Trustees.

<https://www.northyorkshiresport.co.uk/uploads/governance-of-north-yorkshire-sport-ltd-2017.pdf>

<https://www.northyorkshiresport.co.uk/uploads/nysport-duties-of-trustees-updated-4th-july-2018.pdf>

<https://www.northyorkshiresport.co.uk/uploads/north-yorkshire-sport-ltd-matters-reserved-for-the-board.pdf>

<https://www.northyorkshiresport.co.uk/meet-the-trustees>

NORTH YORKSHIRE SPORT LIMITED

TRUSTEES' REPORT FOR YEAR ENDED 31 MARCH 2021

TRUSTEES' RESPONSIBILITIES STATEMENT

The Charity Trustees (who are also directors of North Yorkshire Sport Limited for the purposes of company law) are responsible for preparing the Trustees' Report and 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 year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing the 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

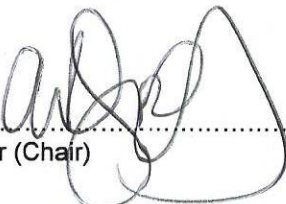
Statement as to Disclosure to our Auditor

In so far as the Trustees are aware at the time of approving our Trustees' Annual Report:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board on 12 August 2021 and signed on its behalf by:


.....
Alan Graver (Chair)

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
NORTH YORKSHIRE SPORT LIMITED**

Opinion

We have audited the financial statements of North Yorkshire Sport Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and 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 Financial Reporting Standard 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 2021, and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company 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 charitable company'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 trustees' 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, except to the extent otherwise explicitly stated in our report, 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.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
NORTH YORKSHIRE SPORT LIMITED**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatement in the directors' 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 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
NORTH YORKSHIRE SPORT LIMITED**

Auditor's responsibilities for the audit of the financial statements

The objectives of our audit, in respect to fraud are to identify and assess the risks of material misstatement of the financial statements due to fraud and obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses, and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

Our approach was as follows:

- During our planning process we gained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant of them, which are directly relevant to specific assertions in the financial statements, are those that relate to the reporting framework (FRS102 and the Companies Act 2006) and the relevant tax compliance regulations in the UK;
- We gained an understanding of how the charitable company is complying with these frameworks by making enquiries of directors, key management and if necessary, advisors responsible for legal and compliance matters. We observed key controls and made appropriate enquiries following our review of contracts, interim financial data, board minutes and reports provided to the directors;
- We independently assessed the susceptibility of the company's financial statements to material misstatement, including how fraud or error might occur by meeting with directors and senior management with the skills and experience necessary to determine the risk factors which they believe expose the company to susceptibility to fraud and error. We also considered the impact of any business targets, the personal financial circumstances of management and staff to create a driver for fraud. We considered the culture and controls that the charitable company has established to address the risks identified and evaluated the effectiveness of processes and procedures to prevent and detect fraud, and how senior management monitors those processes and controls. Where the risk was considered to be higher, we designed then performed audit procedures to address each identified fraud risk. These procedures included, but were not restricted to, testing large and unusual items, journals, and transactions with high estimation uncertainty. These tests were designed to provide reasonable assurance that the financial statements were free from fraud and error; and
- Based on our audit plan and understanding of the risks that specifically affect the company we designed our audit procedures to identify non-compliance with such laws and regulations identified above. Our procedures involved substantive testing of transactions and appropriate controls, with a focus on transactions in the books of prime entry that have characteristics that may indicate fraud or error. We looked for unusual patterns, large or unusual transactions, weaknesses in the payments system and new supplier transactions based on our understanding of the business; enquiries of directors and management and the results from previous audit testing; and focused testing, on specific complex areas based on risk. In addition, we completed procedures to conclude on the other information and disclosures in the directors' report and accounts with the requirements of the relevant accounting standards and UK legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF
NORTH YORKSHIRE SPORT LIMITED**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nigel Clemit ACA FCCA (Senior Statutory Auditor)

For and on behalf of:

JWP Creers LLP, Statutory Auditor

Genesis 5, Church Lane, Heslington, York, YO10 5DQ

12 August 2021

NORTH YORKSHIRE SPORT LIMITED

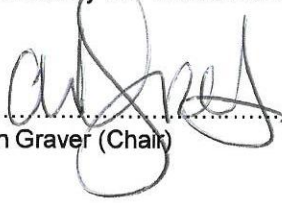
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	1,104	1,000	2,104	5,274
Charitable activities	3				
Core Services		283,222	438,258	721,480	844,789
Creating Better Futures Through Sport		-	110,989	110,989	137,745
Improving Health Through Sport		-	198,910	198,910	115,807
Investments		4,952	-	4,952	1,196
Other income		3,069	-	3,069	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		292,347	749,157	1,041,504	1,104,811
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure on:					
Charitable activities	4				
Core Services		323,770	495,715	819,485	749,680
Creating Better Futures Through Sport		-	73,294	73,294	138,934
Improving Health Through Sport		-	138,607	138,607	156,652
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure		323,770	707,616	1,031,386	1,045,266
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure) for the year		(31,423)	41,541	10,118	59,545
Transfers between funds		7,728	(7,728)	-	-
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net movement in funds		(23,695)	33,813	10,118	59,545
Reconciliation of funds					
Funds brought forward at 1 April 2020		444,379	324,335	768,714	709,169
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward at 31 March 2021		420,684	358,148	778,832	768,714
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

NORTH YORKSHIRE SPORT LIMITED
BALANCE SHEET AS AT 31 MARCH 2021
(Company number: 08715810)

	Notes	2021	2020
		£	£
FIXED ASSETS			
Tangible assets	8	31,624	35,986
CURRENT ASSETS			
Debtors	9	18,890	6,512
Cash at bank and in hand		762,921	772,410
		<u>781,811</u>	<u>778,922</u>
CREDITORS: amounts falling due in less than one year	10	<u>(34,603)</u>	<u>(46,194)</u>
NET CURRENT ASSETS		747,208	732,728
NET ASSETS		<u>778,832</u>	<u>768,714</u>
THE FUNDS OF THE CHARITY			
Unrestricted funds (General)	11	362,981	392,732
Unrestricted funds (Designated)	11	57,703	51,647
Restricted funds	12	358,148	324,335
		<u>778,832</u>	<u>768,714</u>
TOTAL CHARITY FUNDS		<u>778,832</u>	<u>768,714</u>

Approved by the Trustee Board, and signed on their behalf by:


.....
Alan Graver (Chair)

12 August 2021

The notes form part of these accounts.

NORTH YORKSHIRE SPORT LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities	1	(14,441)	79,384
Cash flows from investing activities			
Dividends, interest and rent from investments		4,952	1,196
Net cash provided by/(used in) investing activities		4,952	1,196
Change in cash and cash equivalents in the year		(9,489)	80,580
Cash and cash equivalents at 1 April 2020		772,410	691,830
Cash and cash equivalents at 31 March 2021	2	762,921	772,410

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the year	10,118	59,545
Adjustments for:		
Depreciation charges	4,362	4,362
Dividends, interest and rent from investments	(4,952)	(1,196)
Decrease/(increase) in debtors	(12,378)	27,977
(Decrease)/increase in creditors	(11,591)	(11,304)
Net cash (used in)/provided by operating activities	(14,441)	79,384

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash at bank and in hand	762,921	772,410

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation

North Yorkshire Sport Limited is a private company limited by guarantee and is registered in England & Wales. The Charity's registered office is stated in the Trustees' Report.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice Applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the Charity.

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

Fund accounting

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

Designated funds are unrestricted funds set aside by the Board of Trustees for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Income

All income is included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

In-kind donations are only included in income where the benefit to the Charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the Charity of the service or facility received.

Expenditure

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remains with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation. Individual assets consisting £5,000 or more are capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their useful lives as follows:

Computers and office equipment	Over 3 to 5 years
Modular building	10%

Pensions

The Charity contributes to defined contribution schemes in respect of its employees. The assets of these schemes are entirely separate to those of the Charity. The pension cost shown represents contributions payable by the Charity in respect of the employees.

Financial instruments

The Charity has financial assets and liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactions value and subsequently measured at their settlement value.

Judgements and estimates

The preparation of the financial statements requiring management to make judgements, estimates and assumptions that affect the amounts reported. These estimates are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Company Status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Liability to Taxation

As a registered charity the organisation is exempt from income and corporation tax falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2021 £	Unrestricted funds £	Restricted funds £	2020 £
Donations and legacies						
Community Lottery	1,104	1,000	2,104	1,767	-	1,767
In-kind donations	-	-	-	-	3,507	3,507
	<u>1,104</u>	<u>1,000</u>	<u>2,104</u>	<u>1,767</u>	<u>3,507</u>	<u>5,274</u>

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2021 £	Unrestricted funds £	Restricted funds £	2020 £
Core Services						
Sport England Grants	223,771	370,132	593,903	223,772	430,355	654,127
Local Authority Contribution	30,000	-	30,000	30,000	-	30,000
Other Grants	9,431	68,126	77,557	-	93,775	93,775
Training & Coaching fees	18,262	-	18,262	44,107	-	44,107
Room Hire	1,758	-	1,758	22,780	-	22,780
	<u>283,222</u>	<u>438,258</u>	<u>721,480</u>	<u>320,659</u>	<u>524,130</u>	<u>844,789</u>
Creating Better Futures Through Sport						
Grants	-	110,989	110,989	-	137,745	137,745
	<u>-</u>	<u>110,989</u>	<u>110,989</u>	<u>-</u>	<u>137,745</u>	<u>137,745</u>
Improving Health Through Sport						
Grants	-	198,910	198,910	-	114,757	114,757
Fees	-	-	-	-	1,050	1,050
	<u>-</u>	<u>198,910</u>	<u>198,910</u>	<u>-</u>	<u>115,807</u>	<u>115,807</u>
	<u>283,222</u>	<u>748,157</u>	<u>1,031,379</u>	<u>320,659</u>	<u>777,682</u>	<u>1,098,341</u>

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2021	Unrestricted funds	Restricted funds	2020
	£	£	£	£	£	£
Staffing cost	248,054	397,606	645,660	246,627	406,373	653,000
Delivery costs	7,787	300,881	308,668	15,717	299,527	315,244
Premises costs	5,101	3,652	8,753	15,705	-	15,705
General admin expenses	59,022	5,477	64,499	49,472	7,817	57,289
Governance	3,806	-	3,806	3,869	159	4,028
	<u>323,770</u>	<u>707,616</u>	<u>1,031,386</u>	<u>331,390</u>	<u>713,876</u>	<u>1,045,266</u>

	Direct staffing £	Direct costs £	Support costs £	2021 £	2020 £
Core Services	525,872	190,793	102,820	819,485	749,680
Creating Better Futures Through Sport	64,658	8,476	160	73,294	138,934
Improving Health Through Sport	22,102	112,529	3,976	138,607	156,652
	<u>612,632</u>	<u>311,798</u>	<u>106,956</u>	<u>1,031,386</u>	<u>1,045,266</u>

	Core Services £	Creating Better Futures Through Sport £	Improving Health Through Sport £	2021 £	2020 £
Analysis of support costs					
Finance and admin staffing	29,898	-	-	29,898	28,899
Governance and audit	3,806	-	-	3,806	4,028
Premises	8,753	-	-	8,753	15,705
Telecoms and IT	23,337	-	-	23,337	20,072
Insurance and other financial costs	28,387	-	-	28,387	28,355
Other office costs	8,639	160	3,976	12,775	8,862
	<u>102,820</u>	<u>160</u>	<u>3,976</u>	<u>106,956</u>	<u>105,921</u>

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2021

5. STAFF COSTS

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	511,560	478,029
Social security costs	45,551	41,007
Pension costs	45,206	44,245
Secondments	40,213	44,216
Freelance Staff	-	21,316
	<u>642,530</u>	<u>628,813</u>

Pension contributions are paid into a defined contribution scheme. Accrued contributions due at 31 March 2021 totalled £5,876 (2020: £5,667).

The average number of employees during the year was as follows:

	2021 No.	2020 No.
Calculated on the basis of full-time equivalents	16	16
Actual numbers	23	22

One employee received emoluments in the band £60,000 to £69,999 per annum (2020: One).

Total key management remuneration for the year was £82,490 (2020: £76,776).

6. NET INCOME FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Auditors' remuneration – Audit (including VAT)	3,700	3,650
	<u>3,700</u>	<u>3,650</u>

7. TRUSTEES REMUNERATION AND EXPENSES

Neither the Trustee Board nor any persons connected with them received any remuneration during the period, or in the previous period.

One trustee received reimbursement for training course expenses in the period (2020: one trustee was reimbursed £234 for travel and subsistence).

No trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2020: £nil).

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

8. FIXED ASSETS: TANGIBLE ASSETS

	Modular Building £	Computers £	Total £
Cost			
At 1 April 2020	43,620	3,449	47,069
Disposals	-	(3,449)	(3,449)
	<hr/>	<hr/>	<hr/>
At 31 March 2021	43,620	-	43,620
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2020	7,634	3,449	11,083
Charge for the year	4,362	-	4,362
Depreciation on disposals	-	(3,449)	(3,449)
	<hr/>	<hr/>	<hr/>
At 31 March 2021	11,996	-	11,996
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2021	31,624	-	31,624
	<hr/>	<hr/>	<hr/>
At 31 March 2020	35,986	-	35,986
	<hr/>	<hr/>	<hr/>

9. DEBTORS

	2021 £	2020 £
Debtors (accounts receivable)	17,197	5,491
Prepayments and accrued income	1,693	1,021
	<hr/>	<hr/>
	18,890	6,512
	<hr/>	<hr/>

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2021

10. CREDITORS: AMOUNTS FALLING DUE IN LESS THAN ONE YEAR

	2021 £	2020 £
Taxation and social security	17,647	15,295
Other creditors	3,926	4,614
Accruals	13,030	26,285
	<u>34,603</u>	<u>46,194</u>

11. UNRESTRICTED FUNDS

	As at 01.04.2020 £	Income £	Expenditure £	Transfers between funds £	As at 31.03.2021 £
Unrestricted funds (General)	392,732	291,243	(323,770)	2,776	362,981
Unrestricted funds (Designated)					
Property maintenance	50,000	-	-	-	50,000
Mental health fundraising	1,647	1,104	-	4,952	7,703
	<u>444,379</u>	<u>292,347</u>	<u>(323,770)</u>	<u>7,728</u>	<u>420,684</u>

	As at 01.04.2019 £	Income £	Expenditure £	Transfers between funds £	As at 31.03.2020 £
Unrestricted funds	451,920	321,906	(330,980)	(50,114)	392,732
Unrestricted funds (Designated)					
Property maintenance	-	-	-	50,000	50,000
Mental health fundraising	-	1,716	(410)	341	1,647
	<u>451,920</u>	<u>323,622</u>	<u>(331,390)</u>	<u>227</u>	<u>444,379</u>

The transfer of funds between unrestricted and designated is for the provision of a property maintenance fund. (2020 only)

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

12. RESTRICTED FUNDS

	As at 01.04.2020 £	Income £	Expenditure £	Transfers between funds £	As at 31.03.2021 £
Core Services					
Coaching Ryedale	1,956	-	-	-	1,956
CYP Primary Link / Primary Premium	20,616	29,426	(48,581)	-	1,461
DFE Volunteering	4,276	8,000	(5,164)	888	8,000
Hambleton DC	1,014	-	-	-	1,014
Satellite Clubs / Club Link Makers	39,845	95,209	(89,491)	(11,000)	34,563
School Games	23,743	26,250	(28,181)	(3,888)	17,924
Club Matters	1,263	-	-	-	1,263
SE Volunteering	7,293	-	-	(7,293)	-
Active Forest	-	12,600	(12,181)	-	419
Active Lives Survey	6,738	7,269	(12,188)	-	1,819
Coaching Workforce	3,852	82,500	(76,662)	-	9,690
ASA	41,807	55,155	(56,266)	-	40,696
Extending VLC	6,591	-	(6,591)	-	-
Schools Facilities	53,452	-	(53,452)	-	-
Y H Learning	499	11,478	(7,559)	-	4,418
Mentoring	3,250	-	(2,575)	-	675
Bike Pod	2,175	-	-	-	2,175
Tackling inequalities	-	100,000	(93,131)	-	6,869
Refurbish building	-	11,371	(3,652)	-	7,719
Richmondshire Achieve	-	-	(41)	7,293	7,252
Creating Better Futures Through Sport					
Dame Kelly Holmes Get on Track programmes	26,412	5,684	(14,489)	-	17,607
Action Towards Inclusion	17,586	60,705	(54,907)	-	23,384
Scarborough ELSF	2,774	-	(683)	(2,091)	-
TEWV	361	4,000	(66)	-	4,295
NY Together	-	600	-	-	600
Holiday Activity Fund	-	33,000	-	-	33,000
I Can	-	7,000	(3,149)	-	3,851
Improving Health Through Sport					
Club as the Hub	3,954	-	(3,954)	-	-
Dementia Friendly Pools	6,445	-	-	-	6,445
Think With Your Feet	2,828	-	(2,828)	-	-
Older Peoples PA	55,147	75,000	(69,857)	(3,000)	57,290
Escape Pain	(9,542)	25,000	-	-	15,458
Escape Pain 2	-	7,910	(6,486)	-	1,424
Get Moving	-	50,000	(3,119)	-	46,881
Active at Home	-	41,000	(52,363)	11,363	-
	<u>324,335</u>	<u>749,157</u>	<u>(707,616)</u>	<u>(7,728)</u>	<u>358,148</u>

The transfer of funds between restricted and unrestricted funds represents core services funding available to meet expenditure on other activities provided by the Charity.

There were transfers of £11,363 to Active at Home to support delivery of work during Covid as agreed by Sport England.

Richmond Achieve was created with a transfer of remaining funds in Scarborough ELSF.

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

12. RESTRICTED FUNDS (Continued)

	As at 01.04.2019 £	Income £	Expenditure £	Transfers between funds £	As at 31.03.2020 £
Core Services					
Coaching Ryedale	1,956	-	-	-	1,956
CYP Primary Link / Primary Premium	29,912	50,445	(59,741)	-	20,616
DFE Volunteering	4,030	8,000	(7,754)	-	4,276
Hambleton DC	1,014	-	-	-	1,014
Satellite Clubs / Club Link Makers	12,790	128,509	(101,454)	-	39,845
School Games	22,438	48,507	(47,202)	-	23,743
Club Matters	1,263	-	-	-	1,263
SE Volunteering	7,293	-	-	-	7,293
Active Forest	-	12,600	(12,600)	-	-
Active Lives Survey	6,506	12,460	(12,228)	-	6,738
Coaching Workforce	-	82,500	(78,648)	-	3,852
ASA	21,821	79,000	(59,014)	-	41,807
Extending VLC	-	6,600	(9)	-	6,591
Schools Facilities	-	87,472	(34,020)	-	53,452
YH Learning	-	6,119	(5,620)	-	499
Mentoring	-	3,250	-	-	3,250
Bike Pod	-	2,175	-	-	2,175
Creating Better Futures Through Sport					
Dame Kelly Holmes Get on Track programmes	11,328	23,220	(8,136)	-	26,412
Action Towards Inclusion	495	84,155	(67,064)	-	17,586
Scarborough ELSF	36,499	24,370	(58,095)	-	2,774
TEVV	-	6,000	(5,639)	-	361
Improving Health Through Sport					
Club as the Hub	11,458	-	(7,504)	-	3,954
Dementia Friendly Pools	6,445	-	-	-	6,445
Think With Your Feet	3,379	-	(551)	-	2,828
Ex Forces Support	6,634	-	(6,748)	114	-
Older Peoples PA	71,988	75,000	(91,841)	-	55,147
Escape Pain	-	29,477	(39,019)	-	(9,542)
HRW	-	9,480	(8,889)	(591)	-
MHFA	-	1,850	(2,100)	250	-
	<u>257,249</u>	<u>781,189</u>	<u>(713,876)</u>	<u>(227)</u>	<u>324,335</u>

The transfer of funds between restricted and unrestricted funds represents core services funding available to meet expenditure on other activities provided by the Charity.

The transfer of funds from restricted to designated is to set up a designated mental health fund by joining together under/overspend on previous mental health funds.

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2021

12. **RESTRICTED FUNDS (Continued)**

Restricted funds represent monies to be used for the following specific purposes:

Coaching Ryedale

To recruit, retain and deploy a workforce ensuring that there are enough quality coaches to meet the participation demand and to improve the talent pathway within North Yorkshire.

CYP Primary Link / Primary Premium

To support the North Yorkshire and York Primary School to effectively utilise the Primary School PE Premium investment to improve the quality delivery of Physical Education and School Sport.

DFE Volunteering

To recruit and provide training and development opportunities for young leaders aged 16 plus. Leaders will have a focus on supporting the North Yorkshire Sport School Games programme but will also be offered access to the wider volunteer programme on offer through North Yorkshire Sport.

Hambleton DC

Hambleton DC (District Council) to increase participation in sport in Hambleton.

Satellite Clubs / Club Link Makers

The Satellite Clubs intervention is a key part of Sport England's Youth and Community Sport Strategy 2012-17 and aims to undertake transformational change in the way that young people are supported from school, college and other relevant settings into community sport – creating a sporting habit for life. Satellite clubs are extensions of community sports clubs which are established in a new venue, usually a secondary school or college and specifically target the 11-25 age groups.

School Games

A project to increase the quality and quantity of inter school competition through NYS organising a series of county level festivals.

Club Matters

A Sport England funded programme designed to provide additional support to sports club through mentoring, workshops and a suite of website resources. This programme is delivered jointly with Active Humber.

SE Volunteering

A Sport England funded programme designed to work with 24 sports clubs in North Yorkshire to recruit more volunteers to work with older people.

Active Forest

A partnership agreement with the Forestry Commission who have funded 2 days a week of a member of staff.

Active Lives

The Active Lives Survey is an Official Government Statistics (ONS) and records participation levels in sport in adults and children. North Yorkshire Sport are contracted to work with randomly selected schools to encourage and support them to complete the survey with their pupils.

Coaching Workforce

Funding from Sport England to work with clubs, coaches, volunteers and the professional workforce to tackle inactivity.

ASA

Funding from Swimming North East region to support club development in the North East and Yorkshire.

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2021

12. RESTRICTED FUNDS (Continued)

Extending VLC

Extending Volunteers, Leaders and Coaches – additional investment from the Department for Education to undertake targeted work to recruit more young leaders, volunteers and coaches.

Schools Facilities

A programme with Sport England to help unlock usage of school sports facilities and better community use of assets beyond the school day. We are the lead for the project but it covers County Durham (via County Durham Sport Active Partnership) as well as North Yorkshire.

YH Learning

Yorkshire and Humber Learning – A regional platform to provide personal development opportunities for clubs, volunteers and professionals via online modules.

Mentoring

A programme providing sporting contexts with the support of a mentor to help with business development, reaching new audiences and growing their activity.

Bike Pod

Co-funded transport project between Harrogate Borough Council and North Yorkshire County Council. To install secure cycle storage pods at Bilton Health & Well-being Hub.

Tackling Inequalities

A fund created by Sport England to target specific inequalities in the county through investing in local providers to deliver activity.

Refurbishment of building

Investment to support the refurbishment of Bilton Health and Wellbeing Hub.

Richmondshire Achieve

A programme funded by Richmondshire District Council to work with primary and secondary schools, delivering the Achieve programme using an athlete mentor to build resilience and improve confidence and physical and mental wellbeing.

Dame Kelly Holmes Get on Track programmes

Funding from Dame Kelly Holmes Trust to deliver the Get on Track programmes across North Yorkshire. Engaging with disadvantaged young people to provide a 14 month self-development programme to build their resilience, motivation and aspirations through sport and athlete mentors.

Action Towards Inclusion

A fund to work with economically inactive people to use sport and physical activity to drive positive change and support them into employment or training. The project is funded by the Big Lottery Fund and the European Social Fund.

Scarborough ELSF

Essential life skills-A project working with 13-16 year olds on a 12 week programme supported by a trained athlete mentor to improve confidence, emotional and physical wellbeing.

TEWV

Tees, Esk and Wear Valley NHS Foundation Trust – a programme targeting young people in York and Selby to improve mental wellbeing.

North Yorkshire Together

A series of bursaries to support individuals facing digital poverty to access online activity through the provision of a device.

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2021

12. **RESTRICTED FUNDS (Continued)**

Holiday Activity Fund

A programme to provide activity and food to young people on free school meals during the school holidays.

I Can

A project delivered by athlete mentors working with young people aged 10-18 at risk of offending or engaging in risky behaviour from across North Yorkshire building on their strengths and promoting social inclusion to prevent offending and anti-social behaviour.

Club as the Hub

A North Yorkshire County Council funded programme to provide a suite of training to one identified sports club in each district including dementia awareness and bereavement support, as well as sports specific training.

Dementia Friendly Pools

A project designed to work with swimming pool providers to make their facilities more dementia friendly through improved customer service and signage. The fund pays for small scale improvements with the facilities working towards a minimum standard.

Think With Your Feet

This is a mental health football programme for people with low level mental health concerns.

Ex Forces Support (2020 only)

As part of a wider project funded by the MOD the project reaches out and engages older veterans through sport.

Older People's Physical Activity (Strong and Steady)

The programme funded by NYCC, will establish targeted groups across the county with a focus on falls prevention.

Escape Pain

Delivery of the national Escape Pain programme through face to face classes to manage the hip and knee pain associated with osteoarthritis.

Escape Pain 2

Delivery of online classes using the Escape Pain delivery model.

HRW (2020 only)

Hambleton, Richmondshire and Whitby CCG – A programme to provide mental health first aid training to groups in this area.

MHFA (2020 only)

Mental Health First Aid – A programme to provide mental health first aid training.

Get Moving

A programme designed to reduce deconditioning in older people through a series of supported home visits to develop strength and mobility to support independence.

Active at Home

A project to provide activity packs and resources to older people, families and young people to enable them to be active in their own home, particularly during lockdown and restrictions.

NORTH YORKSHIRE SPORT LIMITED
NOTES TO THE ACCOUNTS - 31 MARCH 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2021 are represented by:

	Unrestricted funds £	Restricted funds £	2021 £	Unrestricted funds £	Restricted funds £	2020 £
Fixed assets	31,624	-	31,624	35,986	-	35,986
Current assets	419,735	362,076	781,811	444,173	334,749	778,922
Creditors: Amounts falling due in less than one year	(30,675)	(3,928)	(34,603)	(35,780)	(10,414)	(46,194)
Total net assets	420,684	358,148	778,832	444,379	324,335	768,714

14. INCOME & EXPENDITURE BY SOURCE OF FUNDING

	Sport England £	Local Authority £	Other Public Sector £	Non Public Sector £	Total £
Revenue grants	593,903	148,000	113,215	146,810	1,001,928
Room hire	-	9,431	-	1,758	11,189
Training: Fees and charges	-	-	-	18,262	18,262
CJRS	-	-	3,069	-	3,069
Donations	-	-	-	2,104	2,104
Bank interest	-	-	-	4,952	4,952
Total income	593,903	157,431	116,284	173,886	1,041,504
Staff costs – incl training & travel	283,130	75,315	66,608	220,607	645,660
Delivery costs	190,998	64,537	13,189	39,944	308,668
Governance & audit	3,806	-	-	-	3,806
Premises	5,101	-	-	3,652	8,753
Telecoms & IT	23,337	-	-	-	23,337
Insurance professional fees & other financial costs	28,387	-	-	-	28,387
Office costs	8,799	-	3,976	-	12,775
Total expenditure	543,558	139,852	83,773	264,203	1,031,386
Net income/(expenditure)	50,345	17,579	32,511	(90,317)	10,118

NORTH YORKSHIRE SPORT LIMITED

NOTES TO THE ACCOUNTS - 31 MARCH 2021

15. RELATED PARTY TRANSACTIONS

The following related party transactions took place during the year:

	2021	2020
	£	£
Skyblue Research Limited		
Consultancy services	360	1,320

Alan Graver is a trustee of North Yorkshire Sport and a director of Sky Blue Research.

16. FUNDS HELD ON BEHALF OF OTHERS

At 31 March 2021 the charity held funds on behalf of others:

	2021	2020
	£	£
Adversity Awards	1,813	2,029
Kyra Women's Project	133	133
Fundraising for Stroke Therapy bike	714	714
	<hr/>	<hr/>
Total	2,660	2,876
	<hr/> <hr/>	<hr/> <hr/>

North Yorkshire Sport administer the Adversity Awards through providing financial and administrative support to an awards which further our charitable objectives.

North Yorkshire Sport are managing the finances for a project on behalf of Kyra, a small organisation which support women in York, to ease the administrative burden.

North Yorkshire Sport banked the funds raised to purchase a Stroke Therapy bike.

All funds held on behalf of other organisations were held in the North Yorkshire Sport bank accounts and were not reflected in the Balance Sheet. Sufficient detail is available within the accounting records to ascertain the balances held at any time.