

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	
Bankers	YO10 5DQ	
	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

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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	
		1,089,578		866,975	
Creditors: amounts falling due within one year	15	(169,312)		(51,645)	
Net current assets			920,266		815,330
Total assets less current liabilities			943,166		842,592
Income funds					
Restricted funds	17		383,303		409,442
Unrestricted funds - designated	18		115,312		62,063
Unrestricted funds - general			444,551		371,087
			943,166		842,592

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
	652,743	596,446	223,881	216,769	1,689,839	1,415,418
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
	652,743	596,446	223,881	216,769	1,689,839	1,415,418

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	<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 2023 £	Restricted funds 2023 £	2023 £	Unrestricted funds 2022 £	Restricted funds 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 Number	2022 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 Number	2022 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> </u>	<u> </u>
Movements in the year:		
Deferred income at 1 April 2022	-	-
Resources deferred in the year	66,456	-
	<u> </u>	<u> </u>
Deferred income at 31 March 2023	66,456	-
	<u> </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)

		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 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 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
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 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 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 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 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	741,874	460,244	181,350	322,964	1,706,432
Total expenditure	750,594	429,764	160,828	264,672	1,605,858
Net income/(expenditure)	(8,720)	30,480	20,522	58,292	100,574

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	-
	202,500	-

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	69,814	71,940
25	Analysis of changes in net funds		
	The charitable company had no debt during the year.		