

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

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<b>Trustees</b>	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)
<b>Chief Executive &amp; Key Management Personnel</b>	Mr D Watson	
<b>Charity number</b>	1155238	
<b>Company number</b>	08715810	
<b>Auditor</b>	Fortus Audit LLP	
	Equinox House	
	Clifton Park	
	Shipton Road	
	York	
	YO30 5PA	
<b>Bankers</b>	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**

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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**

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### **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](http://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**

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### **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

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### 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.

  
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Richard Carlton Crabtree (chair)  
Trustee

Date: .....5/12/2024

# **NORTH YORKSHIRE SPORT LTD**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2024***

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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

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### 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**

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### **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.

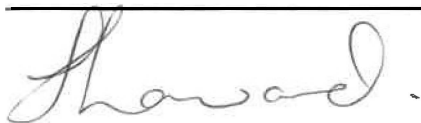
### **Use of our report**

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**

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**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	£	£	£	£	£
<b><u>Income from:</u></b>						
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
<b>Total income</b>		<b>580,411</b>	<b>4,025</b>	<b>1,293,390</b>	<b>1,877,826</b>	<b>1,706,432</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	6	573,865	3,306	1,219,801	1,796,972	1,605,858
<b>Net income before transfers</b>		<b>6,546</b>	<b>719</b>	<b>73,589</b>	<b>80,854</b>	<b>100,574</b>
Gross transfers between funds		25,692	-	(25,692)	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>32,238</b>	<b>719</b>	<b>47,897</b>	<b>80,854</b>	<b>100,574</b>
Fund balances at 1 April 2023		444,551	115,312	383,303	943,166	842,592
<b>Fund balances at 31 March 2024</b>		<b>476,789</b>	<b>116,031</b>	<b>431,200</b>	<b>1,024,020</b>	<b>943,166</b>

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

# NORTH YORKSHIRE SPORT LTD

## STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		18,538		22,900
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(119,210)</u>		<u>(169,312)</u>	
Net current assets			1,005,482		920,266
<b>Total assets less current liabilities</b>			<u>1,024,020</u>		<u>943,166</u>
<b>Income funds</b>					
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

		2024		2023	
	Notes	£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	23		44,294		69,814
<b>Investing activities</b>					
Investment income received		29,887		10,017	
<b>Net cash generated from investing activities</b>			29,887		10,017
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			74,181		79,831
Cash and cash equivalents at beginning of year			917,455		837,624
<b>Cash and cash equivalents at end of year</b>			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>
<b>Analysis by fund</b>						
Unrestricted funds - general	549,946	-	-	-	549,946	542,281
Unrestricted funds - designated	(83)	-	-	-	(83)	-
Restricted funds	<u>130,463</u>	<u>593,608</u>	<u>352,824</u>	<u>216,495</u>	<u>1,293,390</u>	<u>1,147,558</u>
	<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>
<b>Analysis by fund</b>					
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	<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>
<b>Analysis by fund</b>						
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>
<b>Analysis by fund</b>					
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 2024 £	Restricted funds 2024 £	2024 £	Unrestricted funds 2023 £	Restricted funds 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 Number	2023 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 Number	2023 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 £
<b>Cost</b>	
At 1 April 2023	43,620
At 31 March 2024	43,620
<b>Depreciation and impairment</b>	
At 1 April 2023	20,720
Depreciation charged in the year	4,362
At 31 March 2024	25,082
<b>Carrying amount</b>	
At 31 March 2024	18,538
At 31 March 2023	22,900

### 13 Debtors

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

### 14 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
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
		119,210	169,312

### 15 Deferred income

	2024 £	2023 £
Other deferred income	25,000	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 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
	£	£	£	£	£
<b>Core Services</b>					
ASA	40,336	127,463	(130,629)	-	37,170
<b>Children and young people</b>					
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
<b>Active communities</b>					
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
<b>Health and wellbeing</b>					
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
	<u>383,303</u>	<u>1,293,390</u>	<u>(1,219,801)</u>	<u>(25,692)</u>	<u>431,200</u>

	Balance at 1 April 2022	Movement in funds		Transfers	Balance at 31 March 2023
	£	Income	Expenditure	£	£
<b>Core Services</b>					
ASA	35,883	110,462	(106,009)	-	40,336
<b>Children and young people</b>					
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 TEWW	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
<b>Active communities</b>					
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
<b>Health and wellbeing</b>					
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 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 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 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>

	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)	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
Total income	568,800	628,790	191,152	489,084	1,877,826
Total expenditure	580,449	551,544	227,162	437,817	1,796,972
Net income/(expenditure)	(11,649)	77,246	(36,010)	51,267	80,854

### 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
	180,000	202,500

### 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
	<b>Cash generated from operations</b>	<u>44,294</u>	<u>69,814</u>
24	<b>Analysis of changes in net funds</b>		
	The charitable company had no debt during the year.		