

Charity registration number 1155238

Company registration number 08715810 (England and Wales)

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

NORTH YORKSHIRE SPORT LTD

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NORTH YORKSHIRE SPORT LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Tony Stephens Richard Carlton Crabtree (chair) Halima Khan Liz Burdett Andy Dukes Simon Clegg Jack Matthews Rob Hurren Abigail Young Nichola Skedgel David McLean	(Resigned 15 May 2025)
Chief Executive & Key Management Personnel	Mr D Watson	
Charity number	1155238	
Company number	08715810	
Auditor	Fortus Audit LLP Equinox House Clifton Park Shipton Road York YO30 5PA	
Bankers	Unity Trust Bank Plc Nine Brindley Place 4 Cozells Square Birmingham B1 2HB	

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019".

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

Objectives and activities

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

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

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

We do this through 3 strategic goals:

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

DELIVERING PUBLIC BENEFIT

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

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

Achievements and performance

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

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

Our organizational foundations underpin our work:

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

We will do this by:

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

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

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Health and Wellbeing

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

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

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

Active Communities and Places

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

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

Children and Young People

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

Good Governance

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

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

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

Fundraising

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

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

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

Financial review

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

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

Trustees were pleased with the overall result for the year.

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Reserves Policy

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

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

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

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

Principal Funding Sources

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

Structure, governance and management

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

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

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

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

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

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

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

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

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

NORTH YORKSHIRE SPORT LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Statement of trustees' responsibilities

The trustees, who are also the directors of North Yorkshire Sport Ltd for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Auditor

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

Disclosure of information to auditor

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

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

Richard Carlton Crabtree

Richard Carlton Crabtree (chair)
Trustee

4 September 2025

NORTH YORKSHIRE SPORT LTD

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

Opinion

We have audited the financial statements of North Yorkshire Sport Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

NORTH YORKSHIRE SPORT LTD

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

NORTH YORKSHIRE SPORT LTD

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

Frances Howard

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

4 September 2025

Chartered Accountants
Statutory Auditor

Equinox House
Clifton Park
Shipton Road
York
YO30 5PA

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

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

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

NORTH YORKSHIRE SPORT LTD

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

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

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

NORTH YORKSHIRE SPORT LTD

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

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

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

Richard Carlton Crabtree

Richard Carlton Crabtree (chair)

Trustee

Company registration number 08715810

NORTH YORKSHIRE SPORT LTD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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

NORTH YORKSHIRE SPORT LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charitable company's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019". The charitable company is a Public Benefit Entity as defined by FRS 102.

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

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

The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

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

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

1.5 Expenditure

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

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

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

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

1.6 Tangible fixed assets

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

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

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

NORTH YORKSHIRE SPORT LTD

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

1 Accounting policies

(Continued)

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

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.10 Taxation

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

1.11 Company Status

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

2 Critical accounting estimates and judgements

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

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

NORTH YORKSHIRE SPORT LTD

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

3 Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
Donations and gifts	2,187	578	4,108	4,666

4 Charitable activities

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

NORTH YORKSHIRE SPORT LTD

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

4 Charitable activities

(Continued)

For the year ended 31 March 2024

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

5 Investments

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

NORTH YORKSHIRE SPORT LTD

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

6 Charitable activities

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

For the year ended 31 March 2024

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

NORTH YORKSHIRE SPORT LTD

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

7 Charitable activities

(Continued)

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

8 Support costs

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

9 Auditor's remuneration

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

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

NORTH YORKSHIRE SPORT LTD

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

10 Trustees

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

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

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

11 Employees

The average monthly number of employees during the year was:

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

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

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

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

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

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

NORTH YORKSHIRE SPORT LTD

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

12 Tangible fixed assets

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

13 Debtors

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

14 Creditors: amounts falling due within one year

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

15 Deferred income

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

Deferred income is included in the financial statements as follows:

NORTH YORKSHIRE SPORT LTD

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

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

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

NORTH YORKSHIRE SPORT LTD

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

16 Restricted funds

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

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

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

(Continued)

Sports Welfare Manager	17,285	54,600	(52,911)	-	18,974
Vale LCP Health Inequalities	24,640	75,000	(27,068)	-	72,572
Mental Health Fund	3,000	-	-	-	3,000
	<u>431,200</u>	<u>1,691,122</u>	<u>(1,604,457)</u>	<u>(29,280)</u>	<u>488,585</u>

		Movement in funds			
	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Core Services					
ASA	40,336	127,463	(130,629)	-	37,170
Children and young people					
Satellite Clubs	3,125	-	-	-	3,125
School Games	18,370	45,000	(46,052)	(263)	17,055
Achieve TEWV	1,487	-	(1,750)	263	-
Dame Kelly Holmes Get on Track Programmes	25,283	-	-	(1,616)	23,667
Change Direction	60,196	50,000	(21,253)	(18,693)	70,250
Active Lives Survey	-	12,450	(12,450)	-	-
Holiday Activity Fund	50,375	222,000	(230,731)	8,400	50,044
OSF	-	27,350	(27,350)	-	-
Richmondshire achieve	50	1,000	(50)	-	1,000
School Games CWG	1,226	-	(1,226)	-	-
School Games Coordinator	5,907	27,902	(22,825)	(2,000)	8,984
Stepping Up	10,215	20,000	(48,908)	18,693	-
Autism Respite	9,063	-	(450)	-	8,613
Woodsmith Project	5,850	73,750	(65,517)	(8,400)	5,683
Achieve Grant (York CVS)	5,250	-	(6,866)	1,616	-
Selby refugee	-	9,700	(4,440)	(2,400)	2,860
Afghan Refugee	9,466	51,456	(33,581)	(10,656)	16,685
Active Start	-	20,000	(11,101)	-	8,899
York CYP	-	20,000	(1,530)	-	18,470
Allerton Court	-	13,000	(7,100)	(4,800)	1,100
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
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

NORTH YORKSHIRE SPORT LTD

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

16	Restricted funds	(Continued)			
	Escape Pain 2	14,447	-	-	14,447
	Get Moving	28,847	100,000	(133,584)	-
	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>431,200</u>

NORTH YORKSHIRE SPORT LTD

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

16 Restricted funds

(Continued)

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

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

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

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

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

ASA

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

Satellite Clubs

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

School Games

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

Achieve TEWV (2024 only)

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

Dame Kelly Holmes Get on Track programmes

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

Change Direction

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

Active Lives Survey

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

Holiday Activity Fund

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

OSF

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

Richmondshire Achieve

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

School Game CWG (2024 only)

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

School Games Coordinator

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

Stepping Up

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

Autism Respite

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

Woodsmith Project

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

Achieve Grant (York CVS) (2024 only)

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

NORTH YORKSHIRE SPORT LTD

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

16 Restricted funds

(Continued)

Selby Refugee

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

Afghan Refugee Support

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

Active Start

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

York CYP

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

Allerton Court

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

Playzones

Funding for new or refurbished small sided pitches in Scarborough.

Hambleton DC

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

Club Matters

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

Active Forest (2024 only)

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

Coaching Workforce

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

Bike Pod

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

Coaching Ryedale

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

Community Fit (2024 only)

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

Ramblers (2024 only)

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

YH Learning

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

Together fund (2024 only)

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

TOP

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

Multi Sports Facilities

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

NORTH YORKSHIRE SPORT LTD

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

16 Restricted funds

(Continued)

UKSPF Bilton

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

UKSPF Military feasibility

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

UKSPF Sports and travel

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

Sandy Lands

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

UKSPF Workforce

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

Bilton Decarbonisation

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

Moving Communities

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

Action Towards Inclusion (2024 only)

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

Dementia Friendly Pools

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

TAW (2024 only)

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

Older People PA

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

Escape Pain 2

Delivery of online classes using the Escape Pain delivery model.

Get Moving

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

RISE

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

Get Moving W2W/Get Moving York

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

Sports Welfare Manager

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

Vale LCP Health Inequalities

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

Mental Health

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

NORTH YORKSHIRE SPORT LTD

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

17 Unrestricted funds - designated

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

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

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

18 Analysis of net assets between funds

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

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

NORTH YORKSHIRE SPORT LTD

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

19 Income & expenditure by source of funding

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

20 Operating lease commitments

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

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

21 Related party transactions

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

22 Funds held on behalf of others

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

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

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

NORTH YORKSHIRE SPORT LTD

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

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