

NORTHAMPTONSHIRE SPORT

England & Wales · Charity number 1184107

Details

Status Registered

Legal form CIO

Registered 2019-06-26

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

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Activities

Objects: THE OBJECT OF THE CIO IS FOR THE PUBLIC BENEFIT TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION AND SPORTS THAT ARE CAPABLE OF PROMOTING PHYSICAL HEALTH AND FITNESS FOR THE BENEFIT OF THE INHABITANTS OF NORTHAMPTONSHIRE IN PARTICULAR BY: 3.1 WORKING WITH AND THROUGH LOCAL AGENCIES TO INCREASE LEVELS OF PARTICIPATION IN SPORT AND PHYSICAL ACTIVITY; 3.2 PROMOTING AND PROVIDING PROGRAMMES AND SERVICES FOR SPORT, RECREATION, PHYSICAL ACTIVITY, INFORMATION EDUCATION AND OTHER LEISURE TIME OCCUPATION FOR HEALTHY RECREATION; 3.3 PROMOTING AND PROVIDING FACILITIES AND SERVICES FOR RECREATIONAL, SPORTING OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF THE HEALTH AND WELLBEING FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, LIMITING ILLNESS OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES AND SERVICES; 3.4 THE REDUCTION IN HEALTH INEQUALITIES THROUGH PARTICIPATION IN HEALTHY RECREATION; 3.5 PROMOTING AND PROVIDING EDUCATION, TRAINING AND COACHING COURSES WHICH PROMOTE PHYSICAL HEALTH, FITNESS AND EDUCATION; 3.6 FACILITATING AND PROVIDING IMPACT EVALUATION, PERFORMANCE MEASUREMENT AND RELATED INTELLIGENCE FOR PUBLIC BENEFIT IN THE CONTEXT OF SPORT, RECREATION, PHYSICAL ACTIVITY AND WIDER HEALTH AND WELL-BEING.

Activities: Northamptonshire Sport works together with local and national partners to get people in Northamptonshire More Active, More Often. Our focus is on reducing inactivity levels particularly for those people who are least likely to be active and most likely to be affected by health inequalities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,714,079	£3,573,039	£1,796,594	30
2024-03-31	£3,496,195	£3,432,764	£1,655,554	29
2023-03-31	£3,861,848	£3,499,388	£1,592,123	30
2022-03-31	£2,356,644	£2,408,014	£1,229,663	25
2021-03-31	£1,861,085	£580,052	£1,281,033	24

Trustees

Name	Role	Appointed
Cristina Taboada-Naya		2023-05-15
Dr Rachael Lewis PhD		2024-05-23
Kerry Susan Purnell MA		2020-05-12
Lucy Ferguson		2024-04-15
Nicky Bliss FCIPD		2024-04-15
Reemesh Vinod Patel		2021-05-18
Robert Colmer		2024-09-01
Steven John Brian North		2019-06-26

NORTHAMPTONSHIRE SPORT

England & Wales - Charity number 1184107

Accounts

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

NORTHAMPTONSHIRE SPORT

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NORTHAMPTONSHIRE SPORT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	Cristina Taboada-Naya, Chair (appointed 27 August 2024) Prof Peter Jones, Chair (resigned 20 August 2024) Steven John Brian North Kerry Susan Purnell MA Reemesh Vinod Patel Imran Ahmed Chowdhury BEM (resigned 15 May 2024) Mandy Young MBE DL (appointed 16 May 2023, resigned 24 April 2025) Fay Tennet (appointed 15 April 2024) Nicky Bliss FCIPD (appointed 15 April 2024) Lucy Ferguson (appointed 15 April 2024) Julia Chapman MA, ACA (appointed 15 April 2024, resigned 13 February 2025) Dr Rachael Lewis PhD (appointed 23 May 2024) Robert Colmer (appointed 1 September 2024)
Charity registered number	1184107
Principal office	Delapre Abbey Delapre Park London Road Northampton NN4 8AW
Independent auditor	Streets Audit LLP Chartered Accountants Statutory Auditor Enterprise Centre Michael Way Warth Park Way Raunds Northamptonshire NN9 6GR

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the Northamptonshire Sport for the year from 1 April 2024 to 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The aim of Northamptonshire Sport, as set out in its constitution is to promote community participation in healthy recreation and sports that are capable of promoting physical health and fitness for the benefit of the inhabitants of Northamptonshire in particular by:

- working with and through local agencies to increase levels of participation in sport and physical activity;
- promoting and providing programmes and services for sport, recreation, physical activity, information education and other leisure time occupation for healthy recreation;
- promoting and providing facilities and services for recreational, sporting or other leisure time occupation in the interests of the health and wellbeing for the public at large or those who by reason of their youth, age, limiting illness or disability, financial hardship or social and economic circumstances, have need of such facilities and services;
- the reduction in health inequalities through participation in healthy recreation;
- promoting and providing education, training and coaching courses which promote physical health, fitness and education; and
- facilitating and providing impact evaluation, performance measurement and related intelligence for public benefit in the context of sport, recreation, physical activity and wider health and well-being.'

b. Strategies for achieving objectives

The National Sport England strategy "Uniting the Movement" is a 10 year vision focusing on five big issues:

1. **Recover and reinvent** - Recovering from the biggest crisis in a generation and reinventing as a vibrant, relevant and sustainable network of organisations providing sport and physical activity opportunities that meet the needs of different people.
2. **Connecting communities** - Focusing on sport and physical activity's ability to make better places to live and bring people together.
3. **Positive experiences for children and young people** - Unrelenting focus on positive experiences for all children and young people as the foundations for a long and healthy life.
4. **Connecting with health and wellbeing** - Strengthening the connections between sport, physical activity, health and wellbeing, so more people can feel the benefits of, and advocate for, an active life.
5. **Active environments** - Creating and protecting the places and spaces that make it easier for people to be active.

NORTHAMPTONSHIRE SPORT

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

Objectives and activities (continued)

Move Northamptonshire Framework

Northamptonshire Sport has worked with over 200 local people and organisations to create a system-wide framework for developing more active lifestyles in Northamptonshire – 'Move Northamptonshire.'

'Move Northamptonshire' is informed by key local and national strategies and aims to ensure that active lifestyles are a fundamental way of helping people to live their best life. It also aims to thread active lifestyles throughout the 'system' in Northamptonshire, providing a voice for movement and physical activity as partners consider their strategies, policies, approaches and actions.

'Move Northamptonshire' has a shared ambition that:

“By 2028 healthy active lifestyles will be integral to ALL people’s lives in Northamptonshire, irrespective of background, age, race, gender or geography.”

Its key outcomes are that:

- People are moving more and leading more active lifestyles for at least 150 minutes per week;
- Inequality gaps are reduced;
- More children are active for at least 60 minutes per day; and
- Everyone's wellbeing and happiness increases.

Northamptonshire Sport Business Plan

Northamptonshire Sport's three year business plan is shaped around our long-term vision to:

“Create a Northamptonshire of 2050 where an active life is innate, the norm, part of everyone’s everyday”.

Our business plan focuses on our fundamental purpose in shaping the system in which the visions of both 'Uniting the Movement' and 'Move Northamptonshire' can be delivered.

Our organisation and resources are focused on key areas of work :

- **Children & Young People:** Working with Schools, Academy chains, sports clubs, communities, local charities, FE Colleges, extracurricular providers, universities, families directly or Children's Social Services, and joining them up in a way that benefits the child.
- **Health & Wellbeing:** working with Public Health, the Integrated Care System, Adult Social Care, Acute Services and Hospitals, Primary Care Networks, Social Prescribers, and local charities threading active lifestyles into every aspect of the health system, primary, secondary, and tertiary care.
- **Communities:** working with Local Authorities, the VCSE, Police, local charities, sports clubs, local activators and residents themselves on a place-based approach. Co-designing, doing with not to, building capacity is how we can help those in greatest need access physical activity.
- **Environment:** working with Planning, Assets & Property Teams, Leisure Providers, Housing and the private sector on crafting an 'Active Environment' - indoor and outdoor, built and natural, sporting and non-sporting, green, blue and grey spaces.

NORTHAMPTONSHIRE SPORT

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

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Our activities focus on:

Data released in April 2025 from Sport England's Active Lives Survey showed that the proportion of adults across Northamptonshire achieving 150+ minutes of physical activity (classed as 'active') increased slightly to 63.4% of the population but remain consistently below the national average for England. Certain groups within the population are less likely to be active: people with limiting illness or disability, people from non white ethnic background and people from lower socio economic groups, with inequalities widening over the last 5 years.

d. Grant awards

In order to deliver against their 'Uniting the Movement' strategy, Sport England have awarded key System Partners five years funding to provide longer term financial stability. Sport England's System Partner funding award to Northamptonshire Sport runs from 2022-2027. The System Partner funding supports core organisational costs as well as capacity funding to support local primary schools to improve PE and Sport provision, support the local sporting workforce and deliver the county School Games finals. Additional funding has been added for:

- the employment of a Sport Welfare Officer which is part of a national network tasked with supporting grassroots sports clubs to improve their safeguarding and welfare culture; and
- the delivery of the next phase of Sport England's place-based working which is aimed at addressing local inequalities in activity levels across England.

Linking in with our work with local schools, we receive funding from the Football Association to deliver local Barclays Girls Football Partnerships, which aim to embed girls' football in local secondary schools, linking in with local football providers and making the game more inclusive for all.

We continue to apply for funding from local and national organisations to support the delivery of our work in schools and the community and have received smaller grants from the Youth Sport Trust, the LTA, The Northamptonshire Community Foundation, Cycling UK and the Football Association.

e. Main activities undertaken to further the Charity's purposes for the public benefit

In deciding which activities the charity will pursue, the trustees have paid regard to the guidance issued by the Charity Commission on public benefit. All activities delivered by Northamptonshire Sport focus on the promotion of increased sport and physical activity across the county.

Most of the funding received is to deliver specific activities designed to increase activity levels or participation in recreational and competitive sport, either in target areas or with specific groups.

When planning projects, particular note is taken of Sport England and Public Health and locally obtained insight to identify areas and groups who are most likely to be inactive.

NORTHAMPTONSHIRE SPORT

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

Objectives and activities (continued)

We aim to have a demonstrable impact on physical inactivity in Northamptonshire. We do this by:

- Supporting local organisations to develop and implement strategies that encourage physical activity, especially among the least active and those most in need - these efforts seek to foster healthier communities.
- Driving systemic change within education through realignment of team capacity, prioritising the needs of the most underserved schools and services using data-driven insights, and shifting towards a child-centred approach.
- Advocating for the crucial role physical activity plays within the Integrated Care System and local health solutions and influencing the health sector to embed active lifestyles, physical activity, and sport into all levels of health pathways.
- Fostering active lifestyles by influencing local planning policies, housing developments, and Section 106 decisions to prioritise physical activity and sport.

Achievements and performance

a. Main achievements of the Charity

Northamptonshire Sport's aim is to increase the number of individuals engaging in physical activities, whether it involves participating in sports through a club, enrolling in a fitness centre, or embarking on a bicycle ride with family members. Often this involves directly offering opportunities, such as our 5k running events or the Summer School Games programme, or commissioning and coordinating third parties to facilitate programmes, such as the Holiday Activities & Food (HAF) initiative or the Activity on Referral (AoR) scheme. Above all, our primary focus is to influence System Change – the process of reforming strategies, policies, investment decisions, or operational methods within the public, voluntary, and private sectors – in order to build an environment which makes leading an active lifestyle becomes significantly more accessible.

Through our schools, education and young people work, we provide positive experiences that feel fun, increase confidence and encourage young people to want to be active in the future. The Northamptonshire School Games is an important part of our work with schools, and part of a national programme of competitive sport that is open to all young people in every school across Northamptonshire.

In 2024-25, over 200 inter-school events were delivered by the Northamptonshire Sport School team, with almost 18,000 attendances, of whom 50.3% were girls and 28.4% were from ethnically diverse communities.

In addition to our work in schools, we deliver leadership training for children of all ages. Much of our inclusive competition, festival and event programme is delivered in person by young people we have trained as officials, organisers, referees, and timekeepers. Our School Games programme allows Young Leaders to learn new skills and gain valuable leadership experience. Young people took part in leadership opportunities 1,416 times with 58.2% of those being girls and 24.7% from ethnically diverse communities.

NORTHAMPTONSHIRE SPORT

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

Achievements and performance (continued)

The Government's Holiday Activities and Food programme (HAF) was launched nationally in 2021, with funding for each local authority to provide a programme of healthy food and enrichment activities during the major school holidays for children who normally access free school meals during the school term. In Northamptonshire, Northamptonshire Sport was awarded the contract to manage the programme since Summer 2021 and in 2023 Northamptonshire Sport was awarded the contract to deliver the programme in Northamptonshire in 2023 and 2024 and this has been extended for 2025. There is potential for this to be further extended in 2026.

In 2024, 80,110 holiday places were provided in Northamptonshire, with 63,034 attendances by 5,544 individuals from 308 schools. A total of 483 HAF camps were provided by 210 community providers.

We continue to work with older people and people with long term health conditions. Through our co-ordination of the Activity on Referral (AOR) programme, we work with activity providers and health professionals to provide a structured referral pathway into physical activity programmes. Between April 2024 and March 2025, 765 people completed an AOR programme.

Since 2018, we have been providing a programme of OTAGO exercise, strength and balance classes for people with a history of, or at risk of, falling (Get Up and Go).

The Community Get Up and Go programme (funded by North and West Northamptonshire Councils Public Health) is open to any member of the community at a cost of £4-£6 and is aimed at anyone at risk of falling or with a fear of falling. During the year there have been 789 classes, with 1,008 participants in total. 82.9% of participants were more confident walking around and 96.2% agreed that they felt happier due to these classes.

The i-CAN Get Up and Go programme (funded by Northamptonshire Healthcare Foundation Trust) is a health professional prescribed programme for people who are classed as mild to moderately frail. A 24 week programme is run in six locations throughout the year and is free of charge to participants. 252 referrals have been made into the programme, with 242 people taking part in classes for 12 weeks.

Our annual events programme offers something for all experience levels and abilities; you do not need to be an athlete to take part. From 5k jogs to competitive triathlons and plenty in between.

1,401 participants took part in our events during the year with 86% of participants saying that the events helped them to be more active and 89% saying that the event had a positive effect on their wellbeing.

Weekly Open Water Swimming (OWS) sessions were held between April and July at Daventry Country Park. The swimming sessions are open to all competent swimmers, those who are new to OWS and people with more experience. Two hundred individuals took part in swimming at Daventry Country Park with five hundred swims in total in 2024, despite early closure due to Blue-Green algae. Northamptonshire Sport is actively supporting the development of a new stand-alone charity to take over the sessions at Daventry Country Park, run by the existing group of volunteers.

NORTHAMPTONSHIRE SPORT

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

Achievements and performance (continued)

In 2022 we worked with West Northamptonshire Council, Sport England, British Cycling and other partners to transform a former golf course in to a 40 acre specialist mountain bike park. With £250,000 in funding from British Cycling's Places to Ride scheme and £500,000 from West Northamptonshire Council, the Northampton Bike Park was opened in October 2022 but was closed for extensive repair until April 2023 due to a very wet winter. 2024-25 was the second full year of operation at the park, which is free to use and access with income coming from car parking, the delivery of coaching sessions and sponsorship.

Thirteen regular volunteers dedicated 267.5 hours to maintaining the trails and ecology on the site during the year, with groups from local businesses and charities regularly supporting vegetation cutbacks and litter picking.

b. Evaluating progress and learning

We have moved a considerable distance to a point where learning is much more part of everyone's day-to-day thinking. Learning is a fundamental part of our Hotspot Progress Frameworks, completed by staff on a continual basis to demonstrate progress in our place-based work.

We have invested in our measurement, evaluation and learning through the recruitment of an insight officer and the development of a Smartsheet platform to gather and analyse the outputs and impact of our various projects and programmes.

We will continue to develop a more systematic approach to our learning by building this into employee work programmes and linking to strategic objectives. This will come through the evolution of our existing approach; measures of progress and indicators of influence alongside internal metrics of organisational fitness (finance, HR) all contributing towards overall long-term outcome data (Active Lives). We will do this in partnership with our stakeholders, sharing measures with them where possible:

- Measures of Activity Levels via Active Lives Survey: via Sport England's Active Lives Survey. Though there are weaknesses in the current national data collection methods in Northamptonshire, they still present a strong part of the story as to whether more people are active.
- Measures of Progress: both quantitative and qualitative measures against programmes of work, projects, interventions and approaches. Much of this is already in place.
- Indicators of Influence: developing a more robust approach to indicators of systemic change being achieved – greater alignment between partnership, more collaborations, greater trust, more optimism, stronger sense of leadership, etc.
- Measures of Internal 'Health': tightening up our internal metrics that allow us to know and show our organisational fitness – finance, funding levered, Tier 3 Governance, national Safeguarding frameworks, CPD, staff satisfaction, stakeholder satisfaction, customer satisfaction.

NORTHAMPTONSHIRE SPORT

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

Financial review

a. Overview

Our funding comes from a wide variety of sources with Sport England System Partner Funding being a significant stabiliser due to the length of the funding award (to March 2027).

Funding for Schools Programmes is significant. This includes School Games Organiser funding as part of a national School Games Programme, alongside additional income from schools for additional paid programmes, many of these funding streams are due to finish in 2026 and 2027.

Local authority funding has been awarded to March 2027 as has Public Health and Northamptonshire Healthcare and Foundation Trust (NHFT) Falls Prevention programmes.

Fundraising and income from events and activity hubs has not developed as expected and has failed to generate additional unrestricted funds.

The award of the Northamptonshire HAF programme has a significant effect on our total income and expenditure due to the size of the programme.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

The Trustees review the reserves of the charity periodically and approved a Reserves Policy in January 2025.

The purpose of this policy is to establish and maintain an appropriate level of financial reserves to protect Northamptonshire Sport for the following reasons:

- To ensure an operating balance to cushion against short-term deficits in a cash budget, for example money may need to be spent before funding is received.
- To protect Northamptonshire Sport's operations from unforeseen day-to-day operational costs, and unexpected events or emergencies.
- To provide a means of building up funds to meet predicted liabilities, such as funds to meet expenditure for a period to allow for any gaps in funding.

The policy details a total amount of £652,000 to be maintained as designated funds to cover 75% of the current maximum liability for programme termination, redundancy and local government pension strain liability.

During the year, unrestricted reserves increased to £1,185,893 (2024: £1,105,000) of which £533,893 (2024: £472,000) relates to general funds and £652,000 (2024: £633,000) relates to designated funds.

Restricted funds, which represent principally unspent Sport England grants and funds for School Sport delivery, totalled £610,701 (2024: £550,554) as at 31 March 2025.

At the year end, total reserves increased to £1,796,594 (2024: £1,655,554).

NORTHAMPTONSHIRE SPORT

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

d. Pension scheme

On transfer from NCC in October 2020 Northamptonshire Sport was admitted to the Local Government Pension Scheme (LGPS) – a defined benefit scheme administered by Northamptonshire County Council. On transfer 22 employees were members of the scheme.

The admission agreement included a 'passthrough' arrangement by which any net pension deficit or surplus is the responsibility of the pension scheme employing body. The employer pension rates are variable and reviewed periodically by actuarial assessment and fixed to that of the scheme employer, West Northamptonshire Council. The scheme was reviewed in April 2023, increasing the employer contribution rate from 16.2% to 19.6% until March 2026. As at 31 March 2025, 13 employees are members of the LGPS scheme.

The assets of the scheme are held separately from those of the charity. Pension costs represent the contributions payable by the charity during the year. The ongoing liability of the scheme remains with the previous employer and the charity is only liable for the ongoing contributions set by the scheme actuary.

The LGPS scheme is closed to new employees who are offered a defined contributions scheme provided by Aviva. As at 31 March 2025, 12 employees are members of the Aviva scheme.

e. Principal risks and uncertainties

The Trustees have in place a risk management process. The process identifies the types of risks the charity faces, prioritises them in terms of likelihood of occurrence and potential impact, identifies the means of managing these risks and monitors how they are managed. Development and review of the risk management arrangements are the responsibility of the Board of Trustees.

The key financial risks identified by Board during 2024-25, together with the actions taken or intended to be taken in response to these risks is as follow:

- Failure to develop commercial income through events and activity hubs and attract corporate sponsors for community;
- Reduction in Local Government budgets with funding unclear due to disaggregation and health spending redirected;
- Loss of or reduction in Children & Young People related grant income, directly or indirectly;
- Loss of Central Government backed income;
- Reduction in Local Government budgets;
- Failure to develop unrestricted (non-grant) income;
- Loss of or reduction in School-based income; and
- Operational inflationary cost impact.

Northamptonshire Sport's response has been to:

- Maintain and improve partnership working at all levels with local public sector organisations, including but not limited to the unitary authorities, to ensure that physical activity is a key driver in improving the wellbeing of people in the county.
- Review and update stakeholder mapping and value proposition.
- Review our programmes and activities to ensure the work undertaken matches our strategic goals.
- Maintain restricted funds to mitigate losses and shortfalls.

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtors and creditors balances to ensure sufficient working capital.

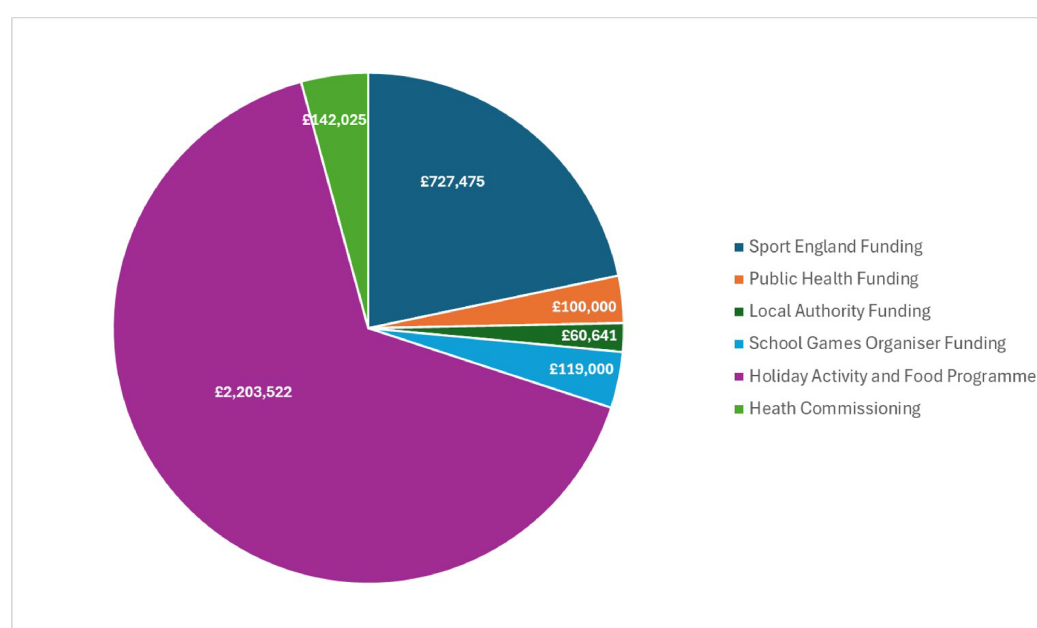
NORTHAMPTONSHIRE SPORT

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

f. Principal funding

Principal funding amounts for the period 2024-25 were:

- Sport England lottery and exchequer funding: £727,475
- Public Health Funding: £100,000
- Local Authority Funding: £60,641
- School Games Organiser Funding: £119,000
- Holiday Activity and Food Programme: £2,203,522
- Local Authority and NHFT Heath Commissioning: £142,025



It should be noted that the figures above represent the actual funding received from each organisation. The accounts have been prepared on a cost-centre basis meaning that it is not possible to reconcile income received per note 4 of the accounts to the summary above.

Structure, governance and management

a. Constitution

Northamptonshire Sport is a registered charity, number 1184107, and is constituted as a Charitable Incorporated Organisation whose only voting members are its Trustees.

b. Methods of appointment or election of Trustees

Trustees are recruited by open advertisement and appointed based their skills and experience. Trustees cannot number less than 5 or more than 12 and at least 25% of Trustees must be independent as defined in the Code for Sports Governance.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

NORTHAMPTONSHIRE SPORT

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

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The day to day management of the charity is delegated by the Board of Trustees to the CEO. The Board has a number of sub groups as required consisting of Trustees, staff and, if required, external specialists, to advise the Board.

d. Policies adopted for the induction and training of Trustees

All new Trustees meet individually with the Director and Chair prior to attending their first meeting. An induction checklist has been produced which is discussed and shared with new trustees. This checklist links to all the key governing documents, policies, strategies, delivery plans and financial information. The annual training budget includes provision for training for Trustees.

Trustees have defined areas of work they act as 'champions' of and subsequently work more closely with officers specific to those area.

e. Pay policy for key management personnel

As stated in Northamptonshire Sport's pay policy, annual pay increases are not guaranteed and are not a contractual entitlement. A broad pay banding system is in place with roles placed in Bands 1 to 5 according to core and functional competencies. A performance management process is in place for all staff with an annual calibration by managers facilitated by HR.

The performance and pay scheme for the CEO is managed by the Chair of the Board of Trustees and approved by the Nominations Committee.

f. Related party relationships

Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

Further details of such transactions can be seen in note 22 to the financial statements.

g. Wider network

Northamptonshire Sport engages with multiple private, public and third sector partners all working together to create the systemic change necessary for active lifestyles to be part of everyone's lives.

h. Trustees' indemnities

A Trustee may benefit from charity Trustee indemnity insurance purchased at Northamptonshire Sport's expense through Arthur J. Gallagher Insurance Brokers Ltd as detailed in the annual schedule of insurance.

Plans for future periods

An organisation wide review of current work assessed against strategic drivers was undertaken during 2023. This strategic alignment assessment informed the new 3 year business plan that was approved by the Board of Trustees in March 2024.

NORTHAMPTONSHIRE SPORT

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

Plans for future periods (continued)

Our long term strategic vision is to “create a Northamptonshire of 2050 where an active life is innate, the norm, part of everyone’s everyday”. Our two strongest strategic drivers is ‘Uniting the Movement’, Sport England’s 10 year strategy, and ‘Move Northamptonshire’ the 5 year strategy adopted by all system partners across the county.

Our organisational purpose is to shape the system in which the visions of both ‘Uniting the Movement’ and ‘Move Northamptonshire’ can be delivered. Our own organisational Business Plan objective flows from this purpose:

“To create the systemic change necessary for active lifestyles to be part of everyone’s lives by 2028.”

At the heart of the new business plan is a focus on is the ‘whole system’ that provides the conditions for active lifestyles to become innate to people living in Northamptonshire. We will therefore increase our capacity to improve our system influencing of local strategies and plans to ensure that they have active lifestyles integrated into them. This entails recognising the opportunity within the system to restructure for the improvement of active lifestyles, identifying the individuals, organisations or networks that will be required and collaborating with them to address the issue.

The following focus areas will inform how our work, our organisation and our resources are shaped :

- Children & Young People: working with schools, academy chains, sports clubs, communities, local charities, FE Colleges, extra curricular providers, Universities, families directly or Children’s Social Services, and joining them up in a way that benefits the child.
- Health & Wellbeing: working with Public Health, the Integrated Care System, Adult Social Care, Acute Services and Hospitals, Primary Care Networks, Social Prescribers and local charities threading active lifestyles into every aspect of the health system, primary, secondary and tertiary care.
- Communities: working with Local Authorities, the VCSE, Police, local charities, sports clubs, local activators and residents themselves on a place-based approach. Co-designing, doing with not to, building capacity is how we can help those in greatest need access physical activity.
- Environment: working with Planning, Assets & Property Teams, Leisure Providers, Housing and the private sector on crafting an ‘Active Environment’ - indoor and outdoor, built and natural, sporting and non-sporting, green, blue and grey spaces.

NORTHAMPTONSHIRE SPORT

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

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Cristina Taboada-Naya
Chair of Trustees

Date: 16 September 2025

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT

Opinion

We have audited the financial statements of Northamptonshire Sport (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charity'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.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions and from our commercial knowledge and experience of the charity, the sector in which it operates and the services it provides;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- verified the existence of the members and entities with which the charity has traded.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

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

Robert Anderson (Senior Statutory Auditor)

Streets Audit LLP
Chartered Accountants
Statutory Auditor
Enterprise Centre
Michael Way
Warth Park Way
Raunds
Northamptonshire
NN9 6GR

Date:

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Charitable activities	4	3,569,596	70,210	3,639,806	3,453,503
Other trading activities	5	-	15,287	15,287	22,273
Investments	6	-	58,986	58,986	20,419
Total income		3,569,596	144,483	3,714,079	3,496,195
Expenditure on:					
Charitable activities	8	3,264,079	308,960	3,573,039	3,432,764
Total expenditure		3,264,079	308,960	3,573,039	3,432,764
Net income/(expenditure)	15	305,517	(164,477)	141,040	63,431
Transfers between funds	15	(245,370)	245,370	-	-
Net movement in funds before other recognised gains/(losses)		60,147	80,893	141,040	63,431
Net movement in funds		60,147	80,893	141,040	63,431
Reconciliation of funds:					
Total funds brought forward as restated		550,554	1,105,000	1,655,554	1,592,123
Net movement in funds		60,147	80,893	141,040	63,431
Total funds carried forward		610,701	1,185,893	1,796,594	1,655,554

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

The notes on pages 21 to 38 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	12		12,348		36,639
Current assets					
Debtors	13	343,934		629,742	
Cash at bank and in hand		1,686,626		1,327,848	
		2,030,560		1,957,590	
Creditors: amounts falling due within one year	14	(246,314)		(338,675)	
Net current assets			1,784,246		1,618,915
Total net assets			1,796,594		1,655,554
Charity funds					
Restricted funds	15	610,701		550,554	
Unrestricted funds	15	1,185,893		1,105,000	
Total funds			1,796,594		1,655,554

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Cristina Taboada-Naya
Chair of Trustees

Date: 16 September 2025

The notes on pages 21 to 38 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	341,307	(236,716)
	<hr/>	<hr/>
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	20,697	-
Purchase of tangible fixed assets	(3,226)	(5,690)
	<hr/>	<hr/>
Net cash provided by/(used in) investing activities	17,471	(5,690)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	358,778	(242,406)
Cash and cash equivalents at the beginning of the year	1,327,848	1,570,254
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	1,686,626	1,327,848
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 21 to 38 form part of these financial statements

NORTHAMPTONSHIRE SPORT

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

1. General information

Northamptonshire Sport is a charitable incorporated organisation incorporated in England and Wales. The registered address is Delapre Abbey, Delapre Park, London Road, Northampton, NN4 8AW.

The principal objective of the charity is set out in the Trustees' report.

These financial statements have been prepared in sterling, which is the functional currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Northamptonshire Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NORTHAMPTONSHIRE SPORT

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	10%	on a straight line basis
Sports equipment	-	25%	on a straight line basis
Computer equipment	-	33%	on a straight line basis
Buildings	-	10%	on a straight line basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NORTHAMPTONSHIRE SPORT

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

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity contributes to a defined benefit pension scheme in relation to employees who have been transferred over. The ongoing liability of the scheme remains with the previous employer and the charity is only liable for the ongoing contributions set by the scheme actuary. Accordingly, this is being accounted for consistent with the defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

The Charity also operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit or loss in the period to which they relate

NORTHAMPTONSHIRE SPORT

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

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Sports England Funding	646,603	-	646,603	529,505
Local Authority & Health Commissioning	2,504,867	-	2,504,867	2,364,944
PE & School Sports Funding	414,242	-	414,242	439,340
Other Grants	3,884	70,210	74,094	119,714
	<u>3,569,596</u>	<u>70,210</u>	<u>3,639,806</u>	<u>3,453,503</u>
<i>Total 2024</i>	<u>3,333,789</u>	<u>119,714</u>	<u>3,453,503</u>	

NORTHAMPTONSHIRE SPORT

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

4. Income from charitable activities (continued)

It should be noted that the accounts have been prepared on a cost-centre basis meaning that it is not possible to reconcile income received above to the summary noted in of the 'Principal Funding' section of the Trustees Report.

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Car parking fees	15,287	15,287	22,273
	<hr/>	<hr/>	<hr/>
<i>Total 2024</i>	<hr/> <i>22,273</i> <hr/>	<hr/> <i>22,273</i> <hr/>	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest receivable	58,986	58,986	20,419
	<hr/>	<hr/>	<hr/>
<i>Total 2024</i>	<hr/> <i>20,419</i> <hr/>	<hr/> <i>20,419</i> <hr/>	

NORTHAMPTONSHIRE SPORT

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

7. Analysis of grants

	Grants to Institutions 2025 £	Grants to Individuals 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Sports England Funding	41,915	1,685	43,600	112,722
Local Authority & Health Commissioning	1,975,379	900	1,976,279	1,800,140
PE & School Sport Funding	-	60	60	210
Other	2,000	-	2,000	6,470
	<u>2,019,294</u>	<u>2,645</u>	<u>2,021,939</u>	<u>1,919,542</u>
<i>Total 2024</i>	<u><u>1,916,044</u></u>	<u><u>3,498</u></u>	<u><u>1,919,542</u></u>	

NORTHAMPTONSHIRE SPORT

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

7. Analysis of grants (continued)

The Charity has made the following material grants to institutions during the year:

	2025 £	2024 £
Name of institution		
Corby Sports Dimensions Ltd	-	104,407
Freestyle Holiday Camps Ltd	170,252	113,071
Genius Tuition	-	75,380
Premier Education	136,084	126,965
Pro Sport Coaching	93,210	221,899
The Cube Disability Ltd	-	75,113
Athena Activities	102,930	-
Pinnacle Challenge Limited	90,239	-
ProSports Brand Ltd	135,680	-
Rhino Sports Academy	77,018	-
Teamworks Karting	103,775	-
	<hr/>	<hr/>
	909,188	716,835
Other grants to institutions	1,110,106	1,199,209
	<hr/>	<hr/>
	2,019,294	1,916,044
	<hr/> <hr/>	<hr/> <hr/>

The material grants listed above all relate to grants made in respect of the The Holiday Activity and Food Programme. Amounts included within other grants to institutions of £1,110,106 (2024: £1,199,209) include grants in respect of X (2024: X) institutions ranging from £ - £ (2024: £x-£).

Funding is awarded subject to achieving minimum operating standards in relation to insurance, health and safety and safeguarding standards. Consideration is made to geographical need based on the size of the local population of children eligible to attend the HAF programme, accessibility of the proposed venue, and insight from previous HAF programmes in respect of the proportion of bookings to places available and feedback from site visits.

NORTHAMPTONSHIRE SPORT

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Sports England Funding	451,147	43,600	102,046	596,793	626,176
Local Authority & Health Commissioning	226,115	1,976,279	98,685	2,301,079	2,168,239
PE & School Sport Funding	316,989	60	41,631	358,680	379,325
Other	201,843	2,000	112,644	316,487	259,024
Total 2025	<u>1,196,094</u>	<u>2,021,939</u>	<u>355,006</u>	<u>3,573,039</u>	<u>3,432,764</u>
<i>Total 2024</i>	<u>1,120,148</u>	<u>1,919,542</u>	<u>393,074</u>	<u>3,432,764</u>	

Analysis of direct costs

	Sports England Funding 2025 £	Local Authority & Health Commissioning 2025 £	PE & School Sports Funding 2025 £	Other Grants 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	429,252	211,334	284,768	140,941	1,066,295	992,649
Depreciation	-	29	-	6,790	6,819	7,000
Equipment and Tools	21,895	14,752	32,221	54,112	122,980	120,499
	<u>451,147</u>	<u>226,115</u>	<u>316,989</u>	<u>201,843</u>	<u>1,196,094</u>	<u>1,120,148</u>

NORTHAMPTONSHIRE SPORT

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Sports England Funding 2025 £	Local Authority & Health Commissioning 2025 £	PE & School Sports Funding 2025 £	Other Grants 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Subscriptions	814	2,742	1,661	8,685	13,902	21,867
Telephone	1,639	1,221	1,169	1,132	5,161	5,227
Computer costs	5,948	2,900	3,861	2,319	15,028	46,453
Other professional fees	47,147	86,310	29,131	83,251	245,839	255,890
Insurance	16,302	-	-	1,396	17,698	13,616
Bank charges	-	-	-	1,036	1,036	2,078
Other staff expenditure	3,588	5,487	3,763	1,164	14,002	15,574
Rent	16,078	-	-	-	16,078	12,365
Vehicle hire	1,227	25	1,725	1,610	4,587	4,051
Catering provisions	1,561	-	321	9,551	11,433	7,961
Auditors' remuneration	7,700	-	-	1,200	8,900	7,000
Volunteer costs	42	-	-	1,241	1,283	992
Donations	-	-	-	59	59	-
	<u>102,046</u>	<u>98,685</u>	<u>41,631</u>	<u>112,644</u>	<u>355,006</u>	<u>393,074</u>

NORTHAMPTONSHIRE SPORT

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

9. Governance - Auditor's remuneration

	2025	<i>2024</i>
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,350	<i>7,000</i>

10. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	879,326	<i>816,602</i>
Social security costs	77,372	<i>68,349</i>
Contribution to pension schemes	109,597	<i>107,698</i>
	1,066,295	<i>992,649</i>

The average number of persons employed by the Charity during the year was as follows:

	2025	<i>2024</i>
	No.	No.
Average employee numbers	30	<i>29</i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	<i>2024</i>
	No.	No.
In the band £60,001 - £70,000	1	<i>1</i>

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £265,722 (2024: £243,471) which was payable to 4 (2024: 4) employees.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

NORTHAMPTONSHIRE SPORT

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

12. Tangible fixed assets

	Plant and machinery £	Sports equipment £	Computer equipment £	Buildings £	Total £
Cost or valuation					
At 1 April 2024	3,463	12,833	-	39,647	55,943
Additions	999	-	2,227	-	3,226
Disposals	-	(1,245)	-	(31,076)	(32,321)
At 31 March 2025	<u>4,462</u>	<u>11,588</u>	<u>2,227</u>	<u>8,571</u>	<u>26,848</u>
Depreciation					
At 1 April 2024	278	9,665	-	9,361	19,304
Charge for the year	843	2,038	228	3,711	6,820
On disposals	-	(484)	-	(11,140)	(11,624)
At 31 March 2025	<u>1,121</u>	<u>11,219</u>	<u>228</u>	<u>1,932</u>	<u>14,500</u>
Net book value					
At 31 March 2025	<u><u>3,341</u></u>	<u><u>369</u></u>	<u><u>1,999</u></u>	<u><u>6,639</u></u>	<u><u>12,348</u></u>
At 31 March 2024	<u><u>3,185</u></u>	<u><u>3,168</u></u>	<u><u>-</u></u>	<u><u>30,286</u></u>	<u><u>36,639</u></u>

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	32,339	56,515
Other debtors	663	7,413
Prepayments and accrued income	310,932	565,814
	<u>343,934</u>	<u>629,742</u>

NORTHAMPTONSHIRE SPORT

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

14. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Trade creditors	49,713	<i>135,791</i>
Other taxation and social security	67,072	<i>17,942</i>
Other creditors	13,630	<i>12,383</i>
Accruals and deferred income	115,899	<i>172,559</i>
	246,314	<i>338,675</i>
	2025	<i>2024</i>
	£	£
Deferred income at 1 April 2024	102,581	<i>86,854</i>
Resources deferred during the year	85,672	<i>102,581</i>
Amounts released from previous periods	(102,581)	<i>(86,854)</i>
	85,672	<i>102,581</i>

At the year end, the charity has received funding in advance in relation to School Sports Affiliation, commercial development, courses and events to take place during the next financial year.

NORTHAMPTONSHIRE SPORT

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Contingency fund	633,000	-	-	19,000	652,000
General funds					
General funds	472,000	144,483	(308,960)	226,370	533,893
Total Unrestricted funds	1,105,000	144,483	(308,960)	245,370	1,185,893
Restricted funds					
Holiday Activity and Food Programme (HAF)	25,432	2,203,522	(2,033,967)	(194,987)	-
i-CAN	32,086	77,147	(61,978)	(3,000)	44,255
FALLS	71,549	64,798	(57,006)	(3,000)	76,341
Northamptonshire Local Authority Funding	16,204	145,080	(132,798)	-	28,486
PE & School Sport	352,203	414,242	(358,679)	(29,000)	378,766
Sport England	50,580	646,603	(596,790)	(19,500)	80,893
Other restricted funds	2,500	18,204	(22,861)	4,117	1,960
Total Restricted funds	550,554	3,569,596	(3,264,079)	(245,370)	610,701
Total of funds	1,655,554	3,714,079	(3,573,039)	-	1,796,594

NORTHAMPTONSHIRE SPORT

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
Contingency fund	897,900	-	-	(264,900)	633,000
General funds					
General funds	67,055	162,406	(257,551)	500,090	472,000
Total Unrestricted funds	964,955	162,406	(257,551)	235,190	1,105,000
Restricted funds					
Holiday Activity and Food Programme (HAF)	1,061	2,112,066	(1,960,541)	(127,154)	25,432
i-CAN	34,173	60,000	(57,087)	(5,000)	32,086
FALLS	53,723	64,798	(41,234)	(5,738)	71,549
Northamptonshire Local Authority Funding	-	125,580	(109,376)	-	16,204
PE & School Sport	329,191	439,340	(379,328)	(37,000)	352,203
Sport England	183,103	529,505	(626,132)	(35,896)	50,580
Other restricted funds	25,917	2,500	(1,515)	(24,402)	2,500
	627,168	3,333,789	(3,175,213)	(235,190)	550,554
Total of funds	1,592,123	3,496,195	(3,432,764)	-	1,655,554

NORTHAMPTONSHIRE SPORT

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

15. Statement of funds (continued)

Unrestricted funds:

The designated fund represents a contingency fund set aside to cover redundancy and closure costs if the charity was required to cease operations, along with contingencies for operational cashflow, pension contributions and salary costs. The designated fund is allocated for a specific purpose to be utilised in the future.

The general fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds:

Active Chats - Grant for a one-year pilot project funded by Public Health Northamptonshire that matches isolated older adults with trained 'Active Chatters'.

Holiday Activity and Food Programme (HAF) - Government funded programme providing school holiday activity and food for school aged children from reception to year 11 (inclusive) who receive benefits-related free school meals.

i-CAN - Grants received from the NHS for 'Get Up and Go' classes which are run for mild to moderately frail individuals.

FALLS - Grant received from Public Health for FALLS prevention training to instructors.

Northamptonshire Local Authority Funding - Grants received in respect of Public Health Specialist Services.

PE & School Sport - Grant received for the delivery of services and activities in schools including local school games, competitions and festivals, curriculum training and other school curriculum related activities.

Sport England - Grants are received for a number of different purposes, including volunteering, Schools Sports Partnership and the funding of school facilities and PE and School Sport.

Other restricted funds - Includes funding for Activity Hubs, Community Projects, Well Northants and other Local Authority funding.

Transfers:

Designated funds - Transfers of £19,000 represent an adjustment to increase the level of reserves held in contingency. This transfer has been made directly to unrestricted funds.

General funds - Transfers of £226,370 represent an increase in the level of designated funds held of (£19,000), £249,987 relating to the reallocation of administration fees and core costs met by unrestricted funds of (£4,617).

Restricted funds - Transfers of (£245,370) represent core costs of £4,617 met by unrestricted funds and (£249,487) relating to the reallocation of administration fees.

NORTHAMPTONSHIRE SPORT

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	633,000	-	-	19,000	652,000
General funds	472,000	144,483	(308,960)	226,370	533,893
Restricted funds	550,554	3,569,596	(3,264,079)	(245,370)	610,701
	<u>1,655,554</u>	<u>3,714,079</u>	<u>(3,573,039)</u>	<u>-</u>	<u>1,796,594</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	897,900	-	-	(264,900)	633,000
General funds	67,055	162,406	(257,551)	500,090	472,000
Restricted funds	627,168	3,333,789	(3,175,213)	(235,190)	550,554
	<u>1,592,123</u>	<u>3,496,195</u>	<u>(3,432,764)</u>	<u>-</u>	<u>1,655,554</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	12,348	12,348
Current assets	610,701	1,419,859	2,030,560
Creditors due within one year	-	(246,314)	(246,314)
Total	<u>610,701</u>	<u>1,185,893</u>	<u>1,796,594</u>

NORTHAMPTONSHIRE SPORT

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

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net income for the year (as per Statement of Financial Activities)	141,040	63,431
	<hr/>	<hr/>
Adjustments for:		
Depreciation charges	6,820	7,000
Decrease/(increase) in debtors	285,805	(392,102)
Increase/(decrease) in creditors	(92,358)	84,955
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	341,307	(236,716)
	<hr/> <hr/>	<hr/> <hr/>

19. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	1,686,626	1,327,848
	<hr/> <hr/>	<hr/> <hr/>

20. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	1,327,848	358,778	1,686,626
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NORTHAMPTONSHIRE SPORT

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

21. Pension commitments

The pension cost charge represents contributions payable by the charity to the funds and amounted to £109,597 (2024: £107,698), of which £21,719 (2024: £9,834) relates to defined contributions pension scheme and £131,586 (2024: £97,864) relates to Local Government Pension Scheme contributions.

An amount of £13,630 (2024: £12,383) was payable to the funds at the balance sheet date and are included in creditors.

22. Related party transactions

Steven North was Councillor for North Northamptonshire Council. Kerry Purnell is the Assistant Director - Communities and Leisure for North Northamptonshire Council.

Northamptonshire Sport received from North Northamptonshire Council as follows:

- £1,104,107 (2024: £1,032,728) for the delivery of the Holiday Activity and Food Programme for North Northamptonshire;
- £67,680 (2024: £68,180) towards core operating costs;
- £20,000 (2024: £nil) towards towards COMF Evaluation;
- £100 (2024: £nil) for the provision of places on inclusion training;
- £70 (2024: £nil) for the provision of places on neuro-divergence training;
- £nil (2024: £2,500) for Well Northants Grant for Kingswood Hazel Leys nutrition sessions;
- £nil (2024: £30) for Essential Adult Safeguarding Course; and
- £nil (2024: £720) for Behaviour Change & Motivational Interviewing Training.

Northamptonshire Sport paid North Northamptonshire Council as follows:

- £25,568 (2024: £27,527) for the provision of school holiday activities for the HAF programme;
- £672 (2024: £506) for provision of sports facilities;
- £450 (2024: £2,941) grant funding towards the delivery of sports activities;
- £3,500 (2024: £3,648) for the delivery of i-CAN Get Up & Go classes;
- £19,600 (2024: £nil) grant funding for the provision of place lead for Northamptonshire Place Expansion Programme;
- £nil (2024: £1,238) for the provision of food at the Welly Trail race; and
- £500 (2024: £500) to sponsor a category at the North Northamptonshire Sports Awards.

Mandy Young is Chief Executive for Adrenaline Alley. Northamptonshire Sport paid Adrenaline Alley £45,410 (2024: £16,220) for the delivery of Holiday Activity and Food sessions.

Cristina Taboada-Naya is Head Teacher for Northampton School for Girls. Northamptonshire Sport paid Northampton School for Girls £9,000 (2024: £9,000) for the provision of a School Sport Co-ordinator.

NORTHAMPTONSHIRE SPORT

England & Wales - Charity number 1184107

Accounts

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NORTHAMPTONSHIRE SPORT

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NORTHAMPTONSHIRE SPORT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Cristina Taboada-Naya (appointed 15 May 2023), Chair (appointed 27 August 2024)
Prof Peter Jones, Chair (resigned 20 August 2024)
Lucy Wightman (resigned 12 February 2024)
Steven John Brian North
Kerry Susan Purnell MA
Marc Pettican (resigned 21 November 2023)
Reemesh Vinod Patel
Adam William Brown (resigned 21 November 2023)
Imran Ahmed Chowdhury BEM (resigned 15 May 2024)
Mandy Young MBE DL (appointed 16 May 2023)
Fay Tennet (appointed 15 April 2024)
Nicky Bliss FCIPD (appointed 15 April 2024)
Lucy Ferguson (appointed 15 April 2024)
Julia Chapman MA, ACA (appointed 15 April 2024)
Dr Rachael Lewis PhD (appointed 23 May 2024)

**Charity registered
number**

1184107

Principal office

Delapre Abbey
Delapre Park
London Road
Northampton
NN4 8AW

Independent auditor

Streets Audit LLP
Chartered Accountants
Statutory Auditor
Enterprise Centre
Michael Way
Warth Park Way
Raunds
Northamptonshire
NN9 6GR

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2023 to 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The aim of Northamptonshire Sport, as set out in its constitution is 'to promote community participation in healthy recreation and sports that are capable of promoting physical health and fitness for the benefit of the inhabitants of Northamptonshire in particular by:

- working with and through local agencies to increase levels of participation in sport and physical activity;
- promoting and providing programmes and services for sport, recreation, physical activity, information education and other leisure time occupation for healthy recreation;
- promoting and providing facilities and services for recreational, sporting or other leisure time occupation in the interests of the health and wellbeing for the public at large or those who by reason of their youth, age, limiting illness or disability, financial hardship or social and economic circumstances, have need of such facilities and services;
- the reduction in health inequalities through participation in healthy recreation;
- promoting and providing education, training and coaching courses which promote physical health, fitness and education; and
- facilitating and providing impact evaluation, performance measurement and related intelligence for public benefit in the context of sport, recreation, physical activity and wider health and well-being.'

b. Strategies for achieving objectives

The National Sport England strategy "Uniting the Movement" is a 10 year vision focusing on five big issues:

1. **Recover and reinvent** - Recovering from the biggest crisis in a generation and reinventing as a vibrant, relevant and sustainable network of organisations providing sport and physical activity opportunities that meet the needs of different people.
2. **Connecting communities** - Focusing on sport and physical activity's ability to make better places to live and bring people together.
3. **Positive experiences for children and young people** - Unrelenting focus on positive experiences for all children and young people as the foundations for a long and healthy life.
4. **Connecting with health and wellbeing** - Strengthening the connections between sport, physical activity, health and wellbeing, so more people can feel the benefits of, and advocate for, an active life.
5. **Active environments** - Creating and protecting the places and spaces that make it easier for people to be active.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

Northamptonshire Sport has worked with local partners to develop a framework for Sport and Physical Activity for Northamptonshire which meets these national strategic objectives by focusing on challenges faced locally. This Framework approach is based on data and local insight and uses the following strategies to get people in Northamptonshire 'more active, more often'.

- **Universal Approach:** scaled to need, something for everyone, with a focus on those with greater needs. Investing resources with a scale and intensity that is proportionate to the level of inequality.
- **Whole System:** involving multiple sectors in the solutions. Ensuring everyone, including policy makers, planners, community workers and residents themselves play their part in helping people make healthy choices.
- **Place Based:** evidence-led action in localities, using insight to understand what needs to change. Then supporting the whole system to make those changes.

c. Activities undertaken to achieve objectives

Our Activities focus on:

- Reducing the inequalities experienced by people in lower socio-economic groups and those with limiting illness or disability.
- Getting our children and young people moving more and forming healthy active lifestyles.

Data released in December 2023 from Sport England's Active Lives Survey showed that the proportion of adults across Northamptonshire achieving 150+ minutes of physical activity (classed as 'active') reduced slightly and remain consistently below the national average for England. Certain groups within the population are less likely to be active : people with limiting illness or disability, people from non-white ethnic background and people from lower socio-economic groups, with inequalities widening over the last 5 years.

d. Grant awards

In order to deliver against their Uniting the Movement strategy, Sport England have awarded key System Partners five years funding to provide longer term financial stability. Sport England's System Partner funding award to Northamptonshire Sport runs from 2022 - 2027. The System Partner funding supports core organisational costs as well as capacity funding to support local primary schools to improve PE and Sport provision, support the local sporting workforce and deliver the county School Games finals. Additional funding was added for the employment of a Sport Welfare Officer. This role is part of a national network tasked with supporting grassroots sports clubs to improve their safeguarding and welfare culture following the Whyte Review into safeguarding failures within British Gymnastics.

Linking in with our work with local schools, we receive funding from the Football Association to deliver local Barclays Girls Football Partnerships, which aim to embed girls' football in local secondary schools, linking in with local football providers and making the game more inclusive for all.

We continue to apply for funding from local and national organisations to support the delivery of our work in schools and the community and have received smaller grants from the Youth Sport Trust, Cycling UK, the LTA, The Northamptonshire Community Foundation, the RFU, and the Golf Foundation.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

e. Main activities undertaken to further the Charity's purposes for the public benefit

In deciding which activities the charity will pursue, the trustees have paid regard to the guidance issued by the Charity Commission on public benefit. All activities, delivered by Northamptonshire Sport, focus on the promotion of increased sport and physical activity across the county.

Most of the funding received is to deliver specific activities designed to increase activity levels or participation in recreational and competitive sport, either in target areas or with specific groups.

When planning projects, particular note is taken of Sport England and Public Health and locally obtained insight to identify areas and groups who are most likely to be inactive.

We aim to have a demonstrable impact on physical inactivity in Northamptonshire. We do this by:

- Strengthening our sector leading work with schools and education to embed healthy, active, lifestyles from the earliest age;
- Working even more closely with our communities to understand need, build partnerships, develop services and create the conditions for active lifestyles; and
- Developing a more commercial approach by delivering events, managing locations, facilitating activity hubs and exploring new funding channels which, all combined, will significantly increase our ability to improve the personal wellbeing of the people in Northamptonshire.

Achievements and performance

a. Main achievements of the Charity

Northamptonshire Sport's aim is to increase the number of individuals engaging in physical activities, whether it involves participating in sports through a club, enrolling in a fitness centre, or embarking on a bicycle ride with family members. Often this involves directly offering opportunities, such as our 5K running events or the Summer School Games programme, or commissioning and coordinating third parties to facilitate programmes, such as the Holiday Activities & Food initiative or the Activity on Referral scheme. Above all, our primary focus is to influence System Change – the process of reforming strategies, policies, investment decisions, or operational methods within the public, voluntary, and private sectors – in order to build an environment which makes leading an active lifestyle becomes significantly more accessible.

Through our schools, education and young people work, we provide positive experiences that feel fun, increase confidence and encourage young people to want to be active in the future. The Northamptonshire School Games is an important part of our work with schools, and part of a national programme of competitive sport that is open to all young people in every school across Northamptonshire.

In 2023-24 over 200 inter-school events were delivered by the Northamptonshire Sport School team, with over 15,000 attendances, of whom 54.8% were girls and 27.6% were from ethnically diverse communities.

In addition to our work in schools, we deliver leadership training for children of all ages. Much of our inclusive competition, festival and event programme is delivered in person by young people we have trained as officials, organisers, referees and timekeepers. 536 young leaders learned new skills and gained valuable leadership experience within our School Games programme with 75.4% of those being girls and 17.9% from ethnically diverse communities.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

The Government's holiday activities and food programme (HAF), was rolled out nationally in 2021, with funding for each local authority to provide a programme of healthy food and enrichment activities during the major schools holidays for children who normally access free school meals during the school term. In Northamptonshire, Northamptonshire Sport was awarded the contract to manage the programme since Summer 2021 and in 2023 Northamptonshire Sport was awarded the contract to deliver the programme in Northamptonshire in 2023 and 2024 with potential to extend the programme for a further 2 years.

In 2023, 68,658 holiday places were provided in Northamptonshire, with 53,263 attendances by 10,834 individuals from 296 schools. A total of 351 HAF camps were provided by 156 community providers.

The 'Together Fund' (TF) is a continuation of Sport England's 'Tackling Inequalities Fund' (TIF) that was set up in April 2020 as part of a support package to help the sport and physical activity sector through the coronavirus (Covid 19) crisis.

Funding was targeted towards organisations working with people with disabilities and long term health conditions, people from low income groups and people from ethnically diverse communities. The final delivery phase of the programme took place between April and September 2023, during which a total of 51 projects were successfully delivered. These included a programme of outdoor fitness classes to boost activity levels in the Asian population in Northampton, women's only table tennis sessions in Corby.

We continue to work with older people and people with long term health conditions. Through our co ordination of the Activity on Referral (AOR) programme, we work with activity providers and health professionals to provide a structured referral pathway into physical activity programmes. Between April 2023 and March 2024, 1,123 people completed an AOR programme.

Since 2018, we have been providing a programme of OTAGO exercise, strength and balance classes for people with a history of, or at risk of, falling (Get Up and Go).

The Community Get Up and Go programme is open to any member of the community at a cost of £4 - £6 and is aimed at anyone at risk of falling or with a fall or fear of falling. During the year there have been 55 classes, with 612 participants in total.

The i-CAN Get Up and Go programme – a health professional prescribed programme for people who are classed as mild to moderately frail. A 24 week programme is run in 6 locations throughout the year and is free of charge to participants. 264 referrals have been made into the programme, with 189 people taking part in classes, 59 people completed the 24 week programme with 42 progressing to the community Get Up and Go programme.

Our annual events programme offers something for all experience levels and abilities, you don't need to be an athlete to take part. From 5K jogs to competitive triathlons and plenty in between.

1,933 participants took part in our events during the year with 80% of participants saying that the events helped them to be more active and 9% saying that the event had a positive effect on their wellbeing.

Weekly Open Water Swimming sessions were held from April and September at two locations; Sywell Country Park and Daventry Country Park. The swimming sessions are open to all competent swimmers, those who are new to OWS and people with more experience. 3,805 swims took place in 2023, despite early closure due to Blue Green algae at both sites. In March 2024 Northamptonshire Sport supported the development of a new charity, Sywell Open Water Swimming, which will run the swimming sessions at Sywell from 2024.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

In 2022 we worked with West Northamptonshire Council, Sport England, British Cycling and other partners to transform a former golf course into a 40 acre specialist mountain bike park. With £250,000 in funding from British Cycling's Places to Ride scheme and £500,000 from West Northamptonshire Council, the Northampton Bike Park was opened in October 2022 but was closed for extensive repair until April 2023 due to a very wet winter. 2023-24 was the first full year of operation at the park, which is free to use and access with income coming from car parking, the delivery of coaching sessions and sponsorship.

A crew of 18 regular volunteers dedicated over 340 hours to maintaining the trails and ecology on the site during the year, with groups from local businesses and charities regularly supporting with vegetation cutbacks and litter picking.

A Landscape and Ecological management plan for 8 subsections of the park, for example: hedgerows, ponds, grassland, hibernaculum. We are working with local butterfly and bat recorders who have undertaken surveys to form base line data and have worked in partnership with the University of Northampton on projects such as wildlife/bird and pond surveys.

b. Evaluating progress and learning

We have moved considerable distance to a point where learning is much more part of everyone's day to day thinking. Learning is a fundamental part of our Hotspot Progress Frameworks, completed by staff on a continual basis to demonstrate progress in our place based work.

We have invested in our measurement, evaluation and learning through the recruitment of an insight officer and the development of a smartsheet platform to gather and analyse the outputs and impact of our various projects and programmes.

By listening to those we work with we have been able to provide our courses at the right time, format and cost. A bottom up approach has helped us to influence change.

We will continue to develop a more systematic approach to our learning by building this into employee work programmes, linking to strategic objectives. This will come through the evolution of our existing approach; measures of progress and indicators of influence alongside internal metrics of organisational fitness (finance, HR) all contributing towards overall outcome data (Active Lives). We will do this in partnership with our stakeholders, sharing measures with them where possible:

- Measures of Activity Levels : via Active Lives Survey. Though there are weaknesses in the current national data collection methods in Northamptonshire, they still present a strong part of the story as to whether more people are active.
- Measures of Progress : both quantitative and qualitative measures against programmes of work, projects, interventions and approaches. Much of this is already in place.
- Indicators of Influence : developing a more robust approach to indicators of systemic change being achieved – greater alignment between partnership, more collaborations, greater trust, more optimism, stronger sense of leadership, etc.
- Measures of Internal 'Health' : tightening up our internal metrics that allow us to know and show our organisational fitness – finance, funding levered, Tier 3 Governance, CPD, staff satisfaction, stakeholder satisfaction, customer satisfaction, etc.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

a. Overview

Our funding comes from a wide variety of sources with Sport England System Partner Funding being a significant stabiliser due to the length of the funding award (to March 2027).

Funding for Schools Programmes is significant. This includes School Games Organiser funding as part of a national School Games Programme, alongside additional income from Schools for additional paid programmes, many of these funding streams are due to finish in 2025.

Local authority funding is awarded on a year by year basis as are Public Health and NHFT Falls Prevention programmes.

Fundraising and income from events and activity hubs has not developed as expected and has failed to generate additional unrestricted funds.

The award of the Northamptonshire HAF programme has a significant effect on our total income and expenditure due to the size of the programme.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

The Trustees review the reserves of the charity periodically and approved a Reserves Policy in March 2024.

The purpose of this policy is to establish and maintain an appropriate level of financial reserves to protect Northamptonshire Sport for the following reasons:

- To ensure an operating balance to cushion against short-term deficits in a cash budget, for example money may need to be spent before funding is received;
- To protect Northamptonshire Sport's operations from unforeseen day-to-day operational costs, and unexpected events or emergencies; and
- To provide a means of building up funds to meet predicted liabilities, such as funds to meet expenditure for a period to allow for any gaps in funding.

The policy details a total amount of £633,000 to be maintained as designated funds to cover 75% of the current maximum liability for programme termination, redundancy and local government pension strain liability.

During the year, unrestricted reserves increased to £1,105,000 (2023: £964,955) of which £472,000 (2023: £67,055) relates to general funds and £633,000 (2023: £897,900) relates to designated funds.

Restricted funds, which represent principally unspent Sport England grants and funds for School Sport delivery, totalled £550,554 (2023: £627,168) as at 31 March 2024.

At the year end, total reserves increased to £1,655,554 (2023: £1,592,123).

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

d. Pension scheme

On transfer from NCC in October 2020 Northamptonshire Sport was admitted to the Local Government Pension Scheme (LGPS) – a defined benefit scheme administered by NCC. On transfer 22 employees were members of the scheme.

The admission agreement included a 'passthrough' arrangement by which any net pension deficit or surplus is the responsibility of the pension scheme employing body. The employer pension rates are variable and reviewed periodically by actuarial assessment and fixed to that of the scheme employer, West Northamptonshire Council. The scheme was reviewed in April 2023, increasing the employer contribution rate from 16.2% to 19.6% until March 2026.

The assets of the scheme are held separately from those of the charity. Pension costs represent the contributions payable by the charity during the year.

The LGPS scheme is closed to new employees who are offered a defined contributions scheme provided by Aviva. As at 31 March 2024, 11 employees are members of the Aviva scheme.

e. Principal risks and uncertainties

The Trustees have in place a risk management process. The process identifies the types of risks the charity faces, prioritises them in terms of likelihood of occurrence and potential impact, identifies the means of managing these risks and monitors how they are managed. Development and review of the risk management arrangements are the responsibility of the Board of Trustees.

The key financial risks identified by Board during 2023-24, together with the actions taken or intended to be taken in response to these risks is as follow:

- Failure to develop commercial income through events and activity hubs and attract corporate sponsors for community;
- Reduction in Local Government budgets with funding unclear due to disaggregation and health spending redirected; and
- Loss of or reduction in Children & Young People related grant income, directly or indirectly.

Northamptonshire Sport's response has been to:

- Maintain and improve partnership working at all levels with local public sector organisations, including but not limited to the new unitary authorities to ensure that physical activity is a key driver in improving the wellbeing of people in the county;
- Review and update stakeholder mapping and value proposition;
- Review our programmes and activities to ensure the work undertaken matches our strategic goals;
- Maintain restricted funds to mitigate losses and shortfalls; and
- Update our business plan for the 3 years to 2027.

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtors and creditors balances to ensure sufficient working capital.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

f. Principal funding

Principal funding amounts for the period 2023-24 were:

- Sport England lottery and exchequer funding: £574,883
- Public Health Funding: £100,000
- Local Authority Funding: £48,048
- School Games Organiser Funding: £119,000
- Holiday Activity and Food Programme: £2,112,170
- Local Authority and NHFT Health Commissioning: £124,798

Structure, governance and management

a. Constitution

Northamptonshire Sport is a registered charity, number 1184107, and is constituted as a Charitable Incorporated Organisation whose only voting members are its Trustees.

b. Methods of appointment or election of Trustees

Trustees are recruited by open advertisement and appointed based their skills and experience. Trustees cannot number less than 5 or more than 12 and at least 25% of Trustees must be independent as defined in the Code for Sports Governance.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The day to day management of the charity is delegated by the Board of Trustees to the CEO. The Board has a number of sub groups as required consisting of Trustees, staff and, if required, external specialists, to advise the Board.

d. Policies adopted for the induction and training of Trustees

All new Trustees meet individually with the Director and Chair prior to attending their first meeting. An induction checklist has been produced which is discussed and shared with new trustees. This checklist links to all the key governing documents, policies, strategies, delivery plans and financial information. The annual training budget includes provision for training for Trustees.

Trustees have defined areas of work they act as 'champions' of and subsequently work more closely with officers specific to those area.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

e. Pay policy for key management personnel

As stated in Northamptonshire Sport's pay policy, annual pay increases are not guaranteed and are not a contractual entitlement. A broad pay banding system is in place with roles placed in Bands 1 to 5 according to core and functional competencies. A performance management process is in place for all staff with an annual calibration by managers facilitated by HR.

The performance and pay scheme for the CEO is managed by the Chair of the Board of Trustees and approved by the Nominations Committee.

f. Related party relationships

Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

Further details of such transactions can be seen in note 22 to the financial statements.

g. Wider network

Northamptonshire Sport engages with multiple private, public and third sector partners all working together to create the systemic change necessary for active lifestyles to be part of everyone's lives.

h. Trustees' indemnities

A Trustee may benefit from charity Trustee indemnity insurance purchased at Northamptonshire Sport's expense through Arthur J. Gallagher Insurance Brokers Ltd as detailed in the annual schedule of insurance.

Plans for future periods

An organisation-wide review of current work assessed against strategic drivers was undertaken during 2023. This strategic alignment assessment informed the new 3 year business plan that was approved by the Board of Trustees in March 2024.

Our long-term strategic vision is to "create a Northamptonshire of 2050 where an active life is innate, the norm, part of everyone's everyday". Our two strongest strategic drivers is 'Uniting the Movement', Sport England's 10 year strategy, and 'Move Northamptonshire' the 5 year strategy adopted by all system partners across the county.

Our organisational purpose is to shape the system in which the visions of both 'Uniting the Movement' and 'Move Northamptonshire' can be delivered. Our own organisational Business Plan objective flows from this purpose:

"to create the systemic change necessary for active lifestyles to be part of everyone's lives by 2028"

At the heart of the new business plan is a focus on is the 'whole system' that provides the conditions for active lifestyles to become innate to people living in Northamptonshire. We will therefore increase our capacity to improve our system influencing of local strategies and plans to ensure that they have active lifestyles integrated into them. This entails recognising the opportunity within the system to restructure for the improvement of active lifestyles, identifying the individuals, organisations or networks that will be required and collaborating with them to address the issue.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods (continued)

The following focus areas will inform how our work, our organisation and our resources are shaped :

- Children & Young People : working with schools, academy chains, sports clubs, communities themselves, local charities, FE Colleges, extra-curricular providers, Universities, families directly or Children's Social Services, and joining them up in a way that benefits the child.
- Health & Wellbeing : working with Public Health, the Integrated Care System, Adult Social Care, Acute Services and Hospitals, Primary Care Networks, Social Prescribers and local charities threading active lifestyles into every aspect of the health system, primary, secondary and tertiary care.
- Communities : working with Local Authorities, the VCSE, the Police, local charities, sports clubs, local activators and residents themselves on a place-based approach. Co-designing, doing with not too, building capacity is how we can help those in greatest need access physical activity.
- Environment : working with Planning, Assets & Property Teams, Leisure Providers, Housing and the private sector on crafting an 'Active Environment' - indoor and outdoor, built and natural, sporting and non-sporting, green, blue and grey spaces.

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

NORTHAMPTONSHIRE SPORT

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Cristina Taboada-Naya
Chair of Trustees

Date: 17 September 2024

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT

Opinion

We have audited the financial statements of Northamptonshire Sport (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charity'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.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions and from our commercial knowledge and experience of the charity, the sector in which it operates and the services it provides;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- verified the existence of the members and entities with which the charity has traded.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

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

Robert Anderson (Senior Statutory Auditor)

Streets Audit LLP
Chartered Accountants
Statutory Auditor
Enterprise Centre
Michael Way
Warth Park Way
Raunds
Northamptonshire
NN9 6GR

Date: 30 September 2024

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Charitable activities	4	3,333,789	119,714	3,453,503	3,840,826
Other trading activities	5	-	22,273	22,273	21,022
Investments	6	-	20,419	20,419	-
Total income		3,333,789	162,406	3,496,195	3,861,848
Expenditure on:					
Charitable activities		3,175,213	257,551	3,432,764	3,499,388
Total expenditure		3,175,213	257,551	3,432,764	3,499,388
Net income/(expenditure)		158,576	(95,145)	63,431	362,460
Transfers between funds	15	(235,190)	235,190	-	-
Net movement in funds before other recognised gains/(losses)		(76,614)	140,045	63,431	362,460
Net movement in funds		(76,614)	140,045	63,431	362,460
Reconciliation of funds:					
Total funds brought forward as restated		627,168	964,955	1,592,123	1,229,663
Net movement in funds		(76,614)	140,045	63,431	362,460
Total funds carried forward		550,554	1,105,000	1,655,554	1,592,123

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

The notes on pages 20 to 36 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	12		36,639		37,950
			<u>36,639</u>		<u>37,950</u>
Current assets					
Debtors	13	629,742		237,639	
Cash at bank and in hand		1,327,848		1,570,254	
		<u>1,957,590</u>		<u>1,807,893</u>	
Creditors: amounts falling due within one year	14	(338,675)		(253,720)	
Net current assets			1,618,915		1,554,173
Net assets excluding pension asset			<u>1,655,554</u>		<u>1,592,123</u>
Total net assets			<u>1,655,554</u>		<u>1,592,123</u>
Charity funds					
Restricted funds	15		550,554		627,168
Unrestricted funds	15		1,105,000		964,955
Total funds			<u>1,655,554</u>		<u>1,592,123</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Cristina Taboada-Naya
Chair of Trustees

Date: 17 September 2024

The notes on pages 20 to 36 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	(236,716)	524,944
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(5,690)	(7,649)
	<hr/>	<hr/>
Net cash used in investing activities	(5,690)	(7,649)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(242,406)	517,295
Cash and cash equivalents at the beginning of the year	1,570,254	1,052,959
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	1,327,848	1,570,254
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 20 to 36 form part of these financial statements

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Northamptonshire Sport is a charitable incorporated organisation incorporated in England and Wales. The registered address is Delapre Abbey, Delapre Park, London Road, Northampton, NN4 8AW.

The principal objective of the charity is set out in the Trustees' report.

These financial statements have been prepared in sterling, which is the functional currency of the charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Northamptonshire Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	10% on a straight line basis
Sports equipment	-	25% on a straight line basis
Buildings	-	10% on a straight line basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity contributes to a defined benefit pension scheme in relation to employees who have been transferred over. The ongoing liability of the scheme remains with the previous employer and the charity is only liable for the ongoing contributions set by the scheme actuary. Accordingly, this is being accounted for consistent with the defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Sports England Funding	529,505	-	529,505	700,844
Local Authority & Health Commissioning	2,364,944	-	2,364,944	2,363,886
PE & School Sports Funding	439,340	-	439,340	441,661
Other Grants	-	119,714	119,714	334,435
	<u>3,333,789</u>	<u>119,714</u>	<u>3,453,503</u>	<u>3,840,826</u>
<i>Total 2023</i>	<u>3,503,415</u>	<u>337,411</u>	<u>3,840,826</u>	

5. Income from other trading activities

Income from non charitable trading activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other income	-	22,273	22,273	21,022
	<u>-</u>	<u>22,273</u>	<u>22,273</u>	<u>21,022</u>
<i>Total 2023</i>	<u>21,022</u>	<u>-</u>	<u>21,022</u>	

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Bank interest receivable	20,419	20,419	-
	<u>20,419</u>	<u>20,419</u>	<u>-</u>

7. Analysis of grants

	Grants to Institutions 2024 £	Grants to Individuals 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Sports England Funding	110,334	2,388	112,722	115,312
Local Authority & Health Commissioning	1,799,240	900	1,800,140	1,917,091
PE & School Sport Funding	-	210	210	281
Other	6,470	-	6,470	-
	<u>1,916,044</u>	<u>3,498</u>	<u>1,919,542</u>	<u>2,032,684</u>
<i>Total 2023</i>	<u>2,028,565</u>	<u>4,119</u>	<u>2,032,684</u>	

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Analysis of grants (continued)

The Charity has made the following material grants to institutions during the year:

Name of institution	2024 £	2023 £
Corby Sports Dimensions Ltd	104,407	164,057
Freestyle Holiday Camps Ltd	113,071	-
Genius Tuition	75,380	-
Koala Club	-	148,818
Northampton Leisure Trust	-	91,164
Premier Education	126,965	190,839
Pro Sport Coaching	221,899	-
The Cube Disability Ltd	75,113	-
	716,835	594,878
Other grants to institutions	1,199,209	1,433,687
	1,916,044	2,028,565

The material grants listed above all relate to grants made in respect of the The Holiday Activity and Food Programme.

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Sports England Funding	396,413	112,722	117,041	626,176	590,002
Local Authority & Health Commissioning	235,871	1,800,140	132,228	2,168,239	2,085,096
PE & School Sport Funding	338,879	210	40,236	379,325	370,496
Other	148,985	6,470	103,569	259,024	453,794
Total 2024	1,120,148	1,919,542	393,074	3,432,764	3,499,388
<i>Total 2023</i>	<i>1,090,393</i>	<i>2,032,684</i>	<i>376,311</i>	<i>3,499,388</i>	

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Sports England Funding 2024 £	Local Authority & Health Commissioning 2024 £	PE & School Sports Funding 2024 £	Other Grants 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	371,836	217,736	299,332	103,745	992,649	967,549
Depreciation	-	-	-	7,000	7,000	5,610
Equipment and Tools	24,577	18,135	39,547	38,240	120,499	117,234
	<u>396,413</u>	<u>235,871</u>	<u>338,879</u>	<u>148,985</u>	<u>1,120,148</u>	<u>1,090,393</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Sports England Funding 2024 £	Local Authority & Health Commissioning 2024 £	PE & School Sports Funding 2024 £	Other Grants 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Subscriptions	3,729	1,437	7,877	8,824	21,867	17,402
Telephone	1,474	1,528	1,517	708	5,227	5,934
Computer costs	30,272	2,437	4,389	9,355	46,453	15,153
Other professional fees	50,570	120,215	20,354	64,751	255,890	245,724
Insurance	13,406	-	-	210	13,616	12,256
Bank charges	42	-	-	2,036	2,078	794
Other staff expenditure	3,938	4,950	4,286	2,400	15,574	14,082
Rent	5,181	-	-	7,184	12,365	12,315
Vehicle hire	331	-	1,575	2,145	4,051	4,027
Catering provisions	1,098	1,661	238	4,964	7,961	34,192
Auditors' remuneration	7,000	-	-	-	7,000	11,250
Volunteer costs	-	-	-	992	992	2,767
Donations	-	-	-	-	-	415
	<u>117,041</u>	<u>132,228</u>	<u>40,236</u>	<u>103,569</u>	<u>393,074</u>	<u>376,311</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Governance - Auditor's remuneration

	2024	2023
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,000	7,000

10. Staff costs

	2024	2023
	£	£
Wages and salaries	816,602	805,944
Social security costs	68,349	71,107
Contribution to pension schemes	107,698	90,498
	992,649	967,549

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Average employee numbers	29	30

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
	No.	No.
In the band £60,001 - £70,000	1	1

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £243,471 (2023: £244,949) which was payable to 4 (2023: 4) employees.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Tangible fixed assets

	Plant and machinery £	Sports equipment £	Buildings £	Total £
Cost or valuation				
At 1 April 2023	887	12,833	36,533	50,253
Additions	2,576	-	3,114	5,690
At 31 March 2024	<u>3,463</u>	<u>12,833</u>	<u>39,647</u>	<u>55,943</u>
Depreciation				
At 1 April 2023	15	6,073	6,215	12,303
Charge for the year	263	3,592	3,146	7,001
At 31 March 2024	<u>278</u>	<u>9,665</u>	<u>9,361</u>	<u>19,304</u>
Net book value				
At 31 March 2024	<u>3,185</u>	<u>3,168</u>	<u>30,286</u>	<u>36,639</u>
At 31 March 2023	<u>872</u>	<u>6,760</u>	<u>30,318</u>	<u>37,950</u>

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	56,515	76,366
Other debtors	7,413	-
Prepayments and accrued income	565,814	161,273
	<u>629,742</u>	<u>237,639</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	135,791	58,090
Other taxation and social security	17,942	88,332
Other creditors	12,383	11,105
Accruals and deferred income	172,559	96,193
	338,675	253,720
	2024	2023
	£	£
Deferred income at 1 April 2023	86,854	194,597
Resources deferred during the year	102,581	86,854
Amounts released from previous periods	(86,854)	(194,597)
	102,581	86,854

At the year end, the charity has received funding in advance in relation to School Sports Affiliation, commercial development, courses and events to take place during the next financial year.

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Contingency fund	897,900	-	-	(264,900)	633,000
General funds					
General funds	67,055	162,406	(257,551)	500,090	472,000
Total Unrestricted funds	964,955	162,406	(257,551)	235,190	1,105,000
Restricted funds					
Holiday Activity and Food Programme (HAF)	1,061	2,112,066	(1,960,541)	(127,154)	25,432
i-CAN	34,173	60,000	(57,087)	(5,000)	32,086
FALLS	53,723	64,798	(41,234)	(5,738)	71,549
Northamptonshire Local Authority Funding	-	125,580	(109,376)	-	16,204
PE & School Sport	329,191	439,340	(379,328)	(37,000)	352,203
Sport England	183,103	529,505	(626,132)	(35,896)	50,580
Other restricted funds	25,917	2,500	(1,515)	(24,402)	2,500
Total Restricted funds	627,168	3,333,789	(3,175,213)	(235,190)	550,554
Total of funds	1,592,123	3,496,195	(3,432,764)	-	1,655,554

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Contingency fund	271,792	-	-	626,108	897,900
General funds					
General funds	579,776	337,411	(235,811)	(614,321)	67,055
Total Unrestricted funds	851,568	337,411	(235,811)	11,787	964,955
Restricted funds					
Active Chats	-	29,544	(18,170)	(11,374)	-
Holiday Activity and Food Programme (HAF)	240	2,003,670	(2,002,849)	-	1,061
i-CAN	-	57,880	(23,707)	-	34,173
FALLS	44,230	61,293	(51,800)	-	53,723
Northamptonshire Local Authority Funding	253,854	441,661	(370,493)	4,169	329,191
Well Northants	58,080	700,844	(560,766)	(15,055)	183,103
Barclays COVID Recovery Fund	561	-	-	(561)	-
Other restricted funds	21,130	229,545	(235,792)	11,034	25,917
	378,095	3,524,437	(3,263,577)	(11,787)	627,168
Total of funds	1,229,663	3,861,848	(3,499,388)	-	1,592,123

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds (continued)

Unrestricted funds:

The designated fund represents a contingency fund set aside to cover redundancy and closure costs if the charity was required to cease operations, along with contingencies for operational cashflow, pension contributions and salary costs. The designated fund is allocated for a specific purpose to be utilised in the future.

The general fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds:

Active Chats - Grant for a one-year pilot project funded by Public Health Northamptonshire that matches isolated older adults with trained 'Active Chatters'.

Holiday Activity and Food Programme (HAF) - Government funded programme providing school holiday activity and food for school aged children from reception to year 11 (inclusive) who receive benefits-related free school meals.

i-CAN - Grants received from the NHS for 'Get Up and Go' classes which are run for mild to moderately frail individuals.

FALLS - Grant received from Public Health for FALLS prevention training to instructors.

Northamptonshire Local Authority Funding - Grants received in respect of Public Health Specialist Services.

PE & School Sport - Grant received for the delivery of services and activities in schools including local school games, competitions and festivals, curriculum training and other school curriculum related activities.

Sport England - Grants are received for a number of different purposes, including volunteering, Schools Sports Partnership and the funding of school facilities and PE and School Sport.

Other restricted funds - Includes funding for Activity Hubs, Community Projects and other Local Authority funding.

Transfers:

Designated funds - Transfers of £264,901 represent an adjustment to reduce the level of reserves held in contingency. This transfer has been made directly to unrestricted funds.

General funds - Transfers of £500,191 represent a reduction in the level of designated funds held of £264,901 and core costs met by unrestricted funds of £235,190.

Restricted funds - Transfers of £235,190 represent core costs met by unrestricted funds.

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	897,900	-	-	(264,900)	633,000
General funds	67,055	162,406	(257,551)	500,090	472,000
Restricted funds	627,168	3,333,789	(3,175,213)	(235,190)	550,554
	<u>1,592,123</u>	<u>3,496,195</u>	<u>(3,432,764)</u>	<u>-</u>	<u>1,655,554</u>

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Designated funds	271,792	-	-	626,108	897,900
General funds	579,776	337,411	(235,811)	(614,321)	67,055
Restricted funds	378,095	3,524,437	(3,263,577)	(11,787)	627,168
	<u>1,229,663</u>	<u>3,861,848</u>	<u>(3,499,388)</u>	<u>-</u>	<u>1,592,123</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	36,639	36,639
Current assets	889,229	1,068,361	1,957,590
Creditors due within one year	(338,675)	-	(338,675)
Total	<u>550,554</u>	<u>1,105,000</u>	<u>1,655,554</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net income for the period (as per Statement of Financial Activities)	63,431	362,460
	<hr/>	<hr/>
Adjustments for:		
Depreciation charges	7,000	5,609
Decrease/(increase) in debtors	(392,102)	249,456
Increase/(decrease) in creditors	84,955	(92,581)
	<hr/>	<hr/>
Net cash provided by/(used in) operating activities	(236,716)	524,944
	<hr/> <hr/>	<hr/> <hr/>

19. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	1,327,848	1,570,254
	<hr/>	<hr/>
Total cash and cash equivalents	1,327,848	1,570,254
	<hr/> <hr/>	<hr/> <hr/>

20. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	1,570,254	(242,406)	1,327,848
	<hr/>	<hr/>	<hr/>
	1,570,254	(242,406)	1,327,848
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

21. Pension commitments

The pension cost charge represents contributions payable by the charity to the funds and amounted to £107,698 (2023 - £90,498), of which £9,834 (2023 - £8,697) relates to defined pension contributions scheme and £97,864 (2023 - £81,801) relates to Local Government Pension Scheme contributions.

An amount of £12,383 (2023 - £10,985) was payable to the funds at the balance sheet date and are included in creditors.

22. Related party transactions

Steven North is Councillor for North Northamptonshire Council. Kerry Purnell is the Assistant Director - Communities and Leisure for North Northamptonshire Council.

Northamptonshire Sport received from North Northamptonshire Council as follows:

- £2,500 (2023: £nil) - Well Northants Grant for Kingswood Hazel Leys nutrition sessions;
- £1,032,728 (2023: £2,215,169) for the delivery of the Holiday Activity and Food Programme for North Northamptonshire;
- £68,180 (2023: £67,680) towards core operating costs;
- £30 (2023: £nil) for Essential Adult Safeguarding Course; and
- £720 (2023: £nil) for Behaviour Change & Motivational Interviewing Training.

Northamptonshire Sport paid North Northamptonshire Council as follows:

- £27,527 (2023: £39,841) for the provision of school holiday activities for the HAF programme;
- £506 (2023: £360) for provision of sports facilities;
- £2,941 (2023: £2,000) grant funding towards the delivery of sports activities;
- £3,648 (2023: £nil) for the delivery of i-CAN Get Up & Go classes;
- £1,238 (2023: £nil) for the provision of food at the Welly Trail race; and
- £500 (2023: £500) to sponsor a category at the North Northamptonshire Sports Awards.

Steve Adams and Peter Jones were Trustees of Unity Leisure/Northampton Leisure Trust. Northamptonshire Sport paid Unity Leisure/Northampton Leisure Trust as follows:

- £2,160 (2023: £2,160) for the delivery of payroll services;
- £62,118 (2023: £91,164) for the provision of school holiday activities for the HAF programme;
- £3,600 (2023: £nil) for the delivery of i-CAN Get Up & Go classes; and
- £372 (2023: £nil) for provision of sports facilities.

Steve Adams was Trustee of Sywell Open Water Swimming. Northamptonshire Sport paid Sywell Open Water Swimming as follows:

- £5,000 (2023: £nil) set up funding grant.

NORTHAMPTONSHIRE SPORT

England & Wales - Charity number 1184107

Accounts

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

NORTHAMPTONSHIRE SPORT

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NORTHAMPTONSHIRE SPORT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Steven Paul Adams, Chair (resigned 31 March 2023) Lucy Wightman Prof Peter Jones, Chair (from 1 April 2023) Steven John Brian North Kerry Susan Purnell MA Marc Pettican Reemesh Vinod Patel Shereen Ingram (resigned 15 September 2022) Adam William Brown Imran Ahmed Chowdhury BEM (appointed 17 May 2022) Jeffery Gonsalves (appointed 17 May 2022, deceased 30 August 2022) Mandy Young MBE DL (appointed 16 May 2023) Cristina Taboada-Naya (appointed 15 May 2023)
Charity registered number	1184107
Principal office	Delapre Abbey Delapre Park London Road Northampton NN4 8AW
Independent auditor	Streets Audit LLP Chartered Accountants Statutory Auditor ECEN Michael Way Warth Park Northamptonshire NN9 6GR

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2022 to 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The aim of Northamptonshire Sport, as set out in its constitution is 'to promote community participation in healthy recreation and sports that are capable of promoting physical health and fitness for the benefit of the inhabitants of Northamptonshire in particular by:

- working with and through local agencies to increase levels of participation in sport and physical activity;
- promoting and providing programmes and services for sport, recreation, physical activity, information education and other leisure time occupation for healthy recreation;
- promoting and providing facilities and services for recreational, sporting or other leisure time occupation in the interests of the health and wellbeing for the public at large or those who by reason of their youth, age, limiting illness or disability, financial hardship or social and economic circumstances, have need of such facilities and services;
- the reduction in health inequalities through participation in healthy recreation;
- promoting and providing education, training and coaching courses which promote physical health, fitness and education; and
- facilitating and providing impact evaluation, performance measurement and related intelligence for public benefit in the context of sport, recreation, physical activity and wider health and well-being.'

b. Strategies for achieving objectives

The National Sport England strategy "Uniting the Movement" is a 10 year vision focusing on five big issues:

1. **Recover and reinvent** - Recovering from the biggest crisis in a generation and reinventing as a vibrant, relevant and sustainable network of organisations providing sport and physical activity opportunities that meet the needs of different people.
2. **Connecting communities** - Focusing on sport and physical activity's ability to make better places to live and bring people together.
3. **Positive experiences for children and young people** - Unrelenting focus on positive experiences for all children and young people as the foundations for a long and healthy life.
4. **Connecting with health and wellbeing** - Strengthening the connections between sport, physical activity, health and wellbeing, so more people can feel the benefits of, and advocate for, an active life.
5. **Active environments** - Creating and protecting the places and spaces that make it easier for people to be active.

NORTHAMPTONSHIRE SPORT

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

Objectives and activities (continued)

Northamptonshire Sport has worked with local partners to develop a framework for Sport and Physical Activity for Northamptonshire which meets these national strategic objectives by focusing on challenges faced locally. This Framework approach is based on data and local insight and uses the following strategies to get people in Northamptonshire 'more active, more often'.

- **Universal Approach:** scaled to need, something for everyone, with a focus on those with greater needs. Investing resources with a scale and intensity that is proportionate to the level of inequality.
- **Whole System:** involving multiple sectors in the solutions. Ensuring everyone, including policy makers, planners, community workers and residents themselves play their part in helping people make healthy choices.
- **Place Based:** evidence-led action in localities, using insight to understand what needs to change. Then supporting the whole system to make those changes.

c. Activities undertaken to achieve objectives

Our Activities focus on:

- Reducing the inequalities experienced by people in lower socio-economic groups and those with limiting illness or disability.
- Getting our children and young people moving more and forming healthy active lifestyles.

During 2022-23 Sport England's active lives survey showed that the proportion of adults across Northamptonshire achieving 150+ minutes of physical activity (classed as 'active') rose above pre-pandemic (2019/20) levels. This was the first full year of data since November 2018-19 that had no interruptions due to Covid-19, and although it shows a positive return to pre-pandemic levels, activity rates for adults with a disability or long term health condition have seen remain significantly lower than those with no disability and significant inequalities remain in activity levels between some minority ethnic groups.

d. Grant awards

In order to deliver against their Uniting the Movement strategy, Sport England have awarded key System Partners five years funding to provide longer term financial stability. Sport England's System Partner funding award to Northamptonshire Sport runs from 2022-2027. The System Partner funding supports core organisational costs as well as capacity funding to support local primary schools to improve PE and Sport provision, support the local sporting workforce and deliver the county School Games finals. Separate funding was received from Sport England as part of the national Together Fund programme to distribute to community groups and support those groups to develop longer term organisational stability and resilience.

Linking in with our work with local schools, we receive funding from the Youth Sport Trust to deliver local Barclays Girls Football Partnerships, which aim to embed girls' football in local secondary schools, linking in with local football providers and making the game more inclusive for all.

We continue to apply for funding from local and national organisations to support the delivery of our work in schools and the community and have received smaller grants from Persimmon Homes, Arnold Clark Automotive, the LTA, Groundwork UK, The National Lottery the RFU, the FA, and the Golf Foundation.

NORTHAMPTONSHIRE SPORT

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

Objectives and activities (continued)

e. Main activities undertaken to further the Charity's purposes for the public benefit

In deciding which activities the charity will pursue, the trustees have paid regard to the guidance issued by the Charity Commission on public benefit. All activities, delivered by Northamptonshire Sport, focus on the promotion of increased sport and physical activity across the county.

Most of the funding received is to deliver specific activities designed to increase activity levels or participation in recreational and competitive sport, either in target areas or with specific groups

When planning projects, particular note is taken of Sport England and Public Health and locally obtained insight to identify areas and groups who are most likely to be inactive.

We aim to have a demonstrable impact on physical inactivity in Northamptonshire. We do this by:

- Strengthening our sector leading work with schools and education to embed healthy, active, lifestyles from the earliest age;
- Working even more closely with our communities to understand need, build partnerships, develop services and create the conditions for active lifestyles; and
- Developing a more commercial approach by delivering events, managing locations, facilitating activity hubs and exploring new funding channels which, all combined, will significantly increase our ability to improve the personal wellbeing of the people in Northamptonshire.

Achievements and performance

a. Main achievements of the Charity

Through our schools, education and young people work, we provide positive experiences that feel fun, increase confidence and encourage young people to want to be active in the future. The Northamptonshire School Games is an important part of our work with schools, and part of a national programme of competitive sport that is open to all young people in every school across Northamptonshire.

In 2022-23 96% of schools in Northamptonshire took part in our School Games programme with 724 competitions, festivals or events taking place during the year.

This comprised of 387 intra-school and 336 inter-school competitions using a variety of School Games and festival formats with almost 40,000 attendances by young people aged 5-18 years during the year.

In addition to our work in schools, we deliver leadership training for children of all ages. Much of our inclusive competition, festival and event programme is delivered in person by young people we have trained as officials, organisers, referees and timekeepers. Over 300 young leaders have learned new skills and gained valuable leadership experience within our School Games programme.

The Government's holiday activities and food programme (HAF), was rolled out nationally in 2021, with funding for each local authority to provide a programme of healthy food and enrichment activities during the major schools holidays for children who normally access free school meals during the school term. In Northamptonshire, Northamptonshire Sport was awarded the contract to deliver the programme in 2021 and 2022.

In 2022 46,808 holiday places were provided in Northamptonshire, with 84,396 bookings made to attend camps through the programme. 2,490 individuals in the summer and 1,360 individuals in the winter. The total engagement of free school meal (FSM) children was 15% in the summer and 9% in the winter.

NORTHAMPTONSHIRE SPORT

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

Achievements and performance (continued)

In February 2023 Northamptonshire Sport was awarded the contract to deliver the programme in Northamptonshire in 2023 and 2024 with potential to extend the programme for a further 2 years.

The 'Together Fund' (TF) is a continuation of Sport England's 'Tackling Inequalities Fund' (TIF) that was set up in April 2020 as part of a support package to help the sport and physical activity sector through the coronavirus (Covid-19) crisis.

Almost £300,000 was allocated to 126 local community organisations during 2022-23. Funding was targeted towards organisations working with people with disabilities and long-term health conditions, people from low income groups and people from ethnically diverse communities. Much of the delivery and activities related to this funding takes place between April-September 2023.

We continue to work with older people and people with long-term health conditions. Through our co-ordination of the Activity on Referral (AOR) programme, we work with activity providers and health professionals to provide a structured referral pathway into physical activity programmes. Between April 2022 and March 2023 1022 people completed an AOR programme.

Since 2018, we have been providing a programme of OTAGO exercise, strength and balance classes for people with a history of, or at risk of falling (Get Up and Go). In 2022 we developed the i-CAN Get Up and Go programme – a health-professional-prescribed programme for people who are classed as mild to moderately frail. 123 people per week took part in the programmes during the year.

Our annual events programme offers something for all experience levels and abilities, you don't need to be an athlete to take part. From 5K jogs to competitive triathlons and plenty in between.

1,897 participants took part in our events during the year with 80% of participants saying that the events helped them to be more active and 90% saying that the event had a positive effect on their wellbeing.

We hold weekly OWS sessions in Northamptonshire from April to September at two locations; Sywell Country Park and Daventry Country Park. The swimming sessions are open to all competent swimmers, those who are new to OWS and people with more experience. Over 3,000 swims took place in 2022, despite early closure due to Blue-Green algae at both sites.

In 2022 we worked with West Northamptonshire Council, Sport England, British Cycling and other partners to transform a former golf course into a 40 acre specialist mountain bike park. With £250,000 in funding from British Cycling's Places to Ride scheme and £500,000 from West Northamptonshire Council, the Northampton Bike Park was opened in October 2022.

April 2022 marked the beginning of an exciting new chapter for us. We launched our new website and refreshed brand. The new website was designed with our customers, partners and stakeholders in mind. We made it easier to find events, courses and useful information. Our aim is to increase our digital impact in the year to come, but over the last year, we've seen 78,000 website visitors and our social media content reached 418,000 people.

NORTHAMPTONSHIRE SPORT

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

Achievements and performance (continued)

b. Evaluating progress and learning

We have moved considerable distance to a point where learning is much more part of everyone's day-to-day thinking. Learning is a fundamental part of our Hotspot Progress Frameworks, completed by staff on a continual basis to demonstrate progress in our place-based work.

We have invested in our measurement, evaluation and learning through the recruitment of an insight officer and the development of a smartsheet platform to gather and analyse the outputs and impact of our various projects and programmes.

By listening to those we work with we have been able to provide our courses at the right time, format and cost. A bottom-up approach has helped us to influence change.

We will continue to develop a more systematic approach to our learning by building this into employee work programmes, linking to strategic objectives.

Financial review

a. Overview

Our grant income funding streams have stabilised during the last 18 months with Sport England's 5 year System Partner funding award providing a strong base for medium term stability. School Games organiser funding has also been confirmed until the end of the 2025 academic year.

Local authority funding is awarded on a year-by-year as are Public Health and NHFT Falls Prevention programmes.

Fundraising and income from events and activity hubs has not developed as expected and has failed to generate additional unrestricted funds.

The award of the Northamptonshire HAF programme has significantly increased by our income and expenditure for this year and this has been awarded for a further 2 years.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

NORTHAMPTONSHIRE SPORT

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

c. Reserves policy

The Trustees review the reserves of the charity periodically and approved a Reserves Policy in November 2022.

The purpose of this policy is to establish and maintain an appropriate level of financial reserves to protect Northamptonshire Sport for the following reasons :

- To ensure an operating balance to cushion against short-term deficits in a cash budget, for example money may need to be spent before funding is received;
- To protect Northamptonshire Sport's operations from unforeseen day-to-day operational costs, and unexpected events or emergencies; and
- To provide a means of building up funds to meet predicted liabilities, such as funds to meet expenditure for a period to allow for any gaps in funding.

The policy details the following amounts to be kept as reserves:

- £110,400 are designated reserves for potential redundancy costs
- £150,000 to mitigate against this pension strain liability
- £247,500 to mitigate against the loss or reduction in grant or programme funding
- £390,000 in operational cashflow

During the year, total reserves increased to £1,592,123. Restricted funds, which represent principally unspent Sport England grants and funds for School Sport delivery, totalled £627,474 as at 31 March 2023.

d. Pension scheme

On transfer from NCC in October 2020 Northamptonshire Sport was admitted to the Local Government Pension Scheme (LGPS) – a defined benefit scheme administered by NCC. On transfer 22 employees were members of the scheme.

The admission agreement included a 'passthrough' arrangement by which any net pension deficit or surplus is the responsibility of the pension scheme employing body. The employer pension rates are variable and reviewed periodically by actuarial assessment and fixed to that of the scheme employer, West Northamptonshire Council. The scheme was reviewed in April 2023, increasing the employer contribution rate from 16.2% to 19.6% until March 2026.

The assets of the scheme are held separately from those of the charity. Pension costs represent the contributions payable by the charity during the year.

The LGPS scheme is closed to new employees who are offered a defined contributions scheme provided by Aviva. As at 31 March 2023, 10 employees are members of the Aviva scheme.

NORTHAMPTONSHIRE SPORT

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

e. Principal risks and uncertainties

The Trustees have in place a risk management process. The process identifies the types of risks the charity faces, prioritises them in terms of likelihood of occurrence and potential impact, identifies the means of managing these risks and monitors how they are managed. Development and review of the risk management arrangements are the responsibility of the Board of Trustees.

The key financial risks identified by Board during 2022-23, together with the actions taken or intended to be taken in response to these risks is as follow:

- Failure to develop commercially driven Income and attract corporate sponsors for community;
- Reduction in Local Government budgets with funding unclear due to disaggregation and health spending redirected; and
- Loss of or reduction in School-based income.

Northamptonshire Sport's response has been to:

- Maintain and improve partnership working at all levels with local public sector organisations, including but not limited to the new unitary authorities to ensure that physical activity is a key driver in improving the wellbeing of people in the county;
- Develop CRM to develop a structured approach to partnership relationship management;
- Focus more resource on our fundraising activity, reviewing our value proposition to commercial & business partners;
- Maintain restricted funds to mitigate losses during the academic year; and
- Review our existing school sport delivery model and offer to schools and educational establishments to improve children and young people's physical and mental wellbeing through sport, physical activity and related leadership activities.

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtors and creditors balances to ensure sufficient working capital

f. Principal funding

Principal funding amounts for the period 2022-23 were :

- Sport England lottery and exchequer funding: £788,885
- Public Health Funding: £100,000
- Local Authority Funding: £30,000
- School Games Organiser Funding: £119,000
- Holiday Activity and Food Programme: £2,215,169
- Local Authority and NHFT Health Commissioning: £123,878

NORTHAMPTONSHIRE SPORT

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

Structure, governance and management

a. Constitution

Northamptonshire Sport is a registered charity, number 1184107, and is constituted as a Charitable Incorporated Organisation whose only voting members are its Trustees.

b. Methods of appointment or election of Trustees

Trustees are recruited by open advertisement and appointed based their skills and experience. Trustees cannot number less than 5 or more than 12 and at least 25% of Trustees must be independent as defined in the Code for Sports Governance.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The day-to-day management of the charity is delegated by the Board of Trustees to the Director. The Board has a number of sub groups as required consisting of Trustees, staff and, if required, external specialists, to advise the Board.

d. Policies adopted for the induction and training of Trustees

All new Trustees meet individually with the Director and Chair prior to attending their first meeting. An induction checklist has been produced which is discussed and shared with new trustees. This checklist links to all the key governing documents, policies, strategies, delivery plans and financial information. The annual training budget includes provision for training for Trustees.

Trustees have defined areas of work they act as 'champions' of and subsequently work more closely with officers specific to those area.

e. Pay policy for key management personnel

The Trustees agreed the Pay Policy at a meeting held on 21 January 2020. As stated in this policy, annual pay increases are not guaranteed and are not a contractual entitlement. A broad pay banding system has been developed with support from Lanes Employment Solutions and existing and new job roles have been placed within these bands. A remuneration and benefits process has been developed for implementation in 2022-23. This is based on individual's performance and affordability.

The performance and pay scheme for the CEO is managed by the Chair of the Board of Trustees and approved by the Nominations Committee.

f. Related party relationships

Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

Further details of such transactions can be seen in note 22 to the financial statements.

NORTHAMPTONSHIRE SPORT

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

Structure, governance and management (continued)

g. Wider network

Northamptonshire Sport engages with multiple private, public and third sector partners all working together to achieve common goals and objectives.

h. Trustees' indemnities

A Trustee may benefit from charity Trustee indemnity insurance purchased at Northamptonshire Sport's expense through Arthur J. Gallagher Insurance Brokers Ltd as detailed in the annual schedule of insurance.

Plans for future periods

In May 2021 the Board approved a Three Year Business Plan for the organisation, outlining a Vision, Objectives and Activities.

Northamptonshire Sport's Vision is...“By 2024 to be a high performing charitable organisation having a demonstrable impact on physical inactivity in Northamptonshire”.

The objectives of the business plan are:

- Strengthening our sector leading work with schools and education to embed healthy, active, lifestyles from the earliest age.
- Working even more closely with our communities to understand need, build partnerships, develop services and create the conditions for active lifestyles.
- Developing a more commercial approach by delivering events for profit, managing locations, facilitating activity hubs and explore new funding channels which, all combined, will significantly increase our ability to improve the personal wellbeing of the people in Northamptonshire.

As we approach the end of the 3 year plan, we will begin a process of reflecting on its successes and failures and, one year into a 5 year funding cycle with Sport England and alongside significant changes in the local landscape since the business plan was developed, particularly in respect of the local Health and local government landscape, how our strategic planning needs to evolve to adapt to these changes.

NORTHAMPTONSHIRE SPORT

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

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Prof Peter Jones
Chair of Trustees

Date: 26 September 2023

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT

Opinion

We have audited the financial statements of Northamptonshire Sport (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charity'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.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions and from our commercial knowledge and experience of the charitable company, the sector in which it operates and the services it provides;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- verified the existence of the members and entities with which the charitable company has traded.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

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



Robert Anderson (Senior Statutory Auditor)

Streets Audit LLP
Chartered Accountants
Statutory Auditor
ECEN
Michael Way
Warth Park
Northamptonshire
NN9 6GR

Date: 30/11/2023

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:					
Charitable activities	4	3,503,415	337,411	3,840,826	2,303,896
Other trading activities	5	21,022	-	21,022	52,748
Total income		3,524,437	337,411	3,861,848	2,356,644
Expenditure on:					
Charitable activities	7	3,263,577	235,811	3,499,388	2,408,014
Total expenditure		3,263,577	235,811	3,499,388	2,408,014
Net income/(expenditure)		260,860	101,600	362,460	(51,370)
Transfers between funds	15	(11,787)	11,787	-	-
Net movement in funds before other recognised gains		249,073	113,387	362,460	(51,370)
Net movement in funds		249,073	113,387	362,460	(51,370)
Reconciliation of funds:					
Total funds brought forward as restated		378,095	851,568	1,229,663	1,281,033
Net movement in funds		249,073	113,387	362,460	(51,370)
Total funds carried forward		627,168	964,955	1,592,123	1,229,663

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

The notes on pages 19 to 35 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2023 £	<i>Restated 2022 £</i>	<i>Restated 2022 £</i>
Fixed assets					
Tangible assets	11		37,950		35,910
			<u>37,950</u>		<u>35,910</u>
Current assets					
Debtors	12	237,639		<i>477,756</i>	
Cash at bank and in hand		1,570,254		<i>1,052,959</i>	
		<u>1,807,893</u>		<u>1,530,715</u>	
Creditors: amounts falling due within one year	13	(253,720)		<i>(336,962)</i>	
Net current assets			1,554,173		1,193,753
Net assets excluding pension asset			<u>1,592,123</u>		<u>1,229,663</u>
Total net assets			<u>1,592,123</u>		<u>1,229,663</u>
Charity funds					
Restricted funds	15		627,168		378,095
Unrestricted funds	15		964,955		851,568
Total funds			<u>1,592,123</u>		<u>1,229,663</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Prof Peter Jones
Chair of Trustees

Date: 26 September 2023

The notes on pages 19 to 35 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	524,944	(230,896)
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(7,649)	(26,475)
	<hr/>	<hr/>
Net cash used in investing activities	(7,649)	(26,475)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	517,295	(257,371)
Cash and cash equivalents at the beginning of the year	1,052,959	1,310,330
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	1,570,254	1,052,959
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 19 to 35 form part of these financial statements

NORTHAMPTONSHIRE SPORT

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

1. General information

Northamptonshire Sport is a charitable incorporated organisation incorporated in England and Wales. The registered address is Delapre Abbey, Delapre Park, London Road, Northampton, NN4 8AW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Northamptonshire Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

NORTHAMPTONSHIRE SPORT

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

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	10%	on a straight line basis
Sports equipment	-	25%	on a straight line basis
Buildings	-	10%	on a straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NORTHAMPTONSHIRE SPORT

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

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity contributes to a defined benefit pension scheme in relation to employees who have been transferred over. The ongoing liability of the scheme remains with the previous employer and the charity is only liable for the ongoing contributions set by the scheme actuary. Accordingly, this is being accounted for consistent with the defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NORTHAMPTONSHIRE SPORT

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

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Sports England Funding	700,844	-	700,844	490,401
Local Authority & Health Commissioning	2,152,387	211,499	2,363,886	1,261,576
PE & School Sports Funding	441,661	-	441,661	402,569
Other Grants	208,523	125,912	334,435	149,350
	<u>3,503,415</u>	<u>337,411</u>	<u>3,840,826</u>	<u>2,303,896</u>
<i>Total 2022</i>	<u>1,974,894</u>	<u>329,002</u>	<u>2,303,896</u>	

5. Income from other trading activities

Income from non charitable trading activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Other income	21,022	-	21,022	52,748
	<u>24,220</u>	<u>28,528</u>	<u>52,748</u>	
<i>Total 2022</i>	<u>24,220</u>	<u>28,528</u>	<u>52,748</u>	

NORTHAMPTONSHIRE SPORT

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

6. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Sports England Funding	112,524	2,788	115,312	118,935
Local Authority & Health Commissioning	1,916,041	1,050	1,917,091	559,570
PE & School Sport Funding	71	210	281	-
Other	-	-	-	4,660
	<u>2,028,636</u>	<u>4,048</u>	<u>2,032,684</u>	<u>683,165</u>
<i>Total 2022</i>	<u>678,771</u>	<u>4,394</u>	<u>683,165</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Sports England Funding	367,921	115,312	107,777	591,010	591,101
Local Authority & Health Commissioning	84,909	1,917,091	82,088	2,084,088	1,038,427
PE & School Sport Funding	310,060	281	60,155	370,496	383,524
Other	327,503	-	126,291	453,794	394,962
Total 2023	<u>1,090,393</u>	<u>2,032,684</u>	<u>376,311</u>	<u>3,499,388</u>	<u>2,408,014</u>
<i>Total 2022</i>	<u>979,207</u>	<u>683,165</u>	<u>745,642</u>	<u>2,408,014</u>	

NORTHAMPTONSHIRE SPORT

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Sports England Funding 2023 £	Local Authority & Health Commissioning 2023 £	PE & School Sports Funding 2023 £	Other Grants 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	341,554	74,916	275,807	275,272	967,549	807,530
Depreciation	-	-	-	5,610	5,610	-
Equipment and Tools	26,367	9,993	34,253	46,621	117,234	171,677
	<u>367,921</u>	<u>84,909</u>	<u>310,060</u>	<u>327,503</u>	<u>1,090,393</u>	<u>979,207</u>

NORTHAMPTONSHIRE SPORT

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

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Sports England Funding 2023 £	Local Authority & Health Commissioning 2023 £	PE & School Sports Funding 2023 £	Other Grants 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Subscriptions	1,760	4,360	712	10,570	17,402	13,905
Telephone	1,449	1,138	1,971	1,376	5,934	4,864
Computer costs	5,423	1,135	3,683	4,912	15,153	13,958
Other professional fees	31,280	73,334	47,573	92,787	244,974	631,677
Insurance	11,541	-	-	715	12,256	9,955
Bank charges	-	-	-	794	794	724
Other staff expenditure	2,019	2,117	3,952	5,994	14,082	11,067
Rent	12,315	-	-	-	12,315	10,075
Vehicle hire	617	-	2,018	1,392	4,027	3,545
Catering provisions	29,917	-	246	4,029	34,192	33,412
Accountancy fees	11,250	-	-	750	12,000	10,000
Volunteer costs	206	4	-	2,557	2,767	1,878
Donations	-	-	-	415	415	582
	<u>107,777</u>	<u>82,088</u>	<u>60,155</u>	<u>126,291</u>	<u>376,311</u>	<u>745,642</u>

NORTHAMPTONSHIRE SPORT

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

8. Governance - Auditor's remuneration

	2023	2022
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,000	4,250

9. Staff costs

	2023	2022
	£	£
Wages and salaries	805,944	658,538
Social security costs	71,107	48,824
Contribution to pension schemes	90,498	100,168
	967,549	807,530

The average number of persons employed by the Charity during the year was as follows:

	2023	2022
	No.	No.
Average employee numbers	30	25

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023	2022
	No.	No.
In the band £60,001 - £70,000	1	-

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £244,949 (2022: £234,062).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

NORTHAMPTONSHIRE SPORT

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

11. Tangible fixed assets

	Plant and machinery £	Buildings £	Sports equipment £	Total £
Cost or valuation				
At 1 April 2022	-	32,463	10,141	42,604
Additions	887	4,070	2,692	7,649
At 31 March 2023	887	36,533	12,833	50,253
Depreciation				
At 1 April 2022	-	3,441	3,253	6,694
Charge for the year	15	2,774	2,820	5,609
At 31 March 2023	15	6,215	6,073	12,303
Net book value				
At 31 March 2023	872	30,318	6,760	37,950
At 31 March 2022	-	29,022	6,888	35,910

12. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	76,366	328,528
Prepayments and accrued income	161,273	149,228
	237,639	477,756

NORTHAMPTONSHIRE SPORT

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

13. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	58,090	77,195
Other taxation and social security	70,778	38,953
Other creditors	28,659	26,217
Accruals and deferred income	96,193	194,597
	253,720	336,962
	2023	2022
	£	£
Deferred income at 1 April 2022	194,597	-
Resources deferred during the year	86,854	194,597
Amounts released from previous periods	(194,597)	-
	86,854	194,597

At the year-end, the charity has received funding in advance in relation to School Sports Affiliation, commercial development, grant funding, bike park income and events to take place during the next financial year.

14. Prior year adjustments

A prior year adjustment has been made between restricted and unrestricted funds to reflect certain funding lines with income of £1,007,869 and expenditure of £1,007,629 which is considered a more appropriate classification. The reclassification does not change the overall net movement in funds in the prior year.

NORTHAMPTONSHIRE SPORT

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Contingency fund	271,792	-	-	626,108	897,900
General funds					
General funds	579,776	337,411	(235,811)	(614,321)	67,055
Total Unrestricted funds	851,568	337,411	(235,811)	11,787	964,955
Restricted funds					
Active Chats	-	29,544	(18,170)	(11,374)	-
Holiday Activity and Food Programme (HAF)	240	2,003,670	(2,002,849)	-	1,061
i-CAN	-	57,880	(23,707)	-	34,173
FALLS	44,230	61,293	(51,800)	-	53,723
PE & School Sport	253,854	441,661	(370,493)	4,169	329,191
Sport England	58,080	700,844	(560,766)	(15,055)	183,103
Barclays COVID Recovery Fund	561	-	-	(561)	-
Other restricted funds	21,130	229,545	(235,792)	11,034	25,917
Total Restricted funds	378,095	3,524,437	(3,263,577)	(11,787)	627,168
Total of funds	1,229,663	3,861,848	(3,499,388)	-	1,592,123

NORTHAMPTONSHIRE SPORT

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

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>As restated Income</i>	<i>As restated Expenditure</i>	<i>As restated Transfers in/out</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Contingency fund	271,792	-	-	-	271,792
General funds					
General funds	461,158	357,520	(336,723)	97,821	579,776
Total Unrestricted funds	732,950	357,520	(336,723)	97,821	851,568
Restricted funds					
Active Chats	-	8,406	(8,406)	-	-
Holiday Activity and Food Programme (HAF)	-	1,007,869	(1,007,629)	-	240
FALLS	28,339	64,798	(42,407)	(6,500)	44,230
PE & School Sport	281,277	402,560	(386,053)	(43,930)	253,854
Sport England	231,170	484,401	(613,902)	(43,591)	58,078
Barclays COVID Recovery Fund	561	-	-	-	561
Other restricted funds	6,736	31,079	(12,883)	(3,800)	21,132
	548,083	1,999,113	(2,071,280)	(97,821)	378,095
Total of funds	1,281,033	2,356,633	(2,408,003)	-	1,229,663

NORTHAMPTONSHIRE SPORT

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

15. Statement of funds (continued)

Unrestricted funds:

The designated fund represents a contingency fund set aside to cover redundancy and closure costs if the charity was required to cease operations, along with contingencies for operational cashflow, pension contributions and salary costs.

The general fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds:

Active Chats - Grant for a one-year pilot project funded by Public Health Northamptonshire that matches isolated older adults with trained 'Active Chatters'.

Holiday Activity and Food Programme (HAF) - Government funded programme providing school holiday activity and food for school aged children from reception to year 11 (inclusive) who receive benefits-related free school meals.

FALLS - Grant received from Public Health for FALLS prevention training to instructors.

PE & School Sport - Grant received for the delivery of services and activities in schools including local school games, competitions and festivals, curriculum training and other school curriculum related activities.

Sport England - Grants are received for a number of different purposes, including volunteering, Schools Sports Partnership and the funding of school facilities and PE and School Sport.

Barclays COVID Recovery Fund - Grant received for the purchase of tablets for primary schools.

Other restricted funds - Includes funding for Activity Hubs, Bike Park, Community Projects and other Local Authority funding.

Transfers:

Transfers represents core costs met by restricted funds.

NORTHAMPTONSHIRE SPORT

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

16. Summary of funds

Summary of funds - current year

	As restated Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	271,792	-	-	626,108	897,900
General funds	579,776	337,411	(235,811)	(614,321)	67,055
Restricted funds	378,095	3,524,437	(3,263,577)	(11,787)	627,168
	<u>1,229,663</u>	<u>3,861,848</u>	<u>(3,499,388)</u>	<u>-</u>	<u>1,592,123</u>

Summary of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>As restated Income £</i>	<i>As restated Expenditure £</i>	<i>As restated Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Designated funds	271,792	-	-	-	271,792
General funds	461,158	357,520	(336,723)	97,821	579,776
Restricted funds	548,083	1,999,113	(2,071,280)	(97,821)	378,095
	<u>1,281,033</u>	<u>2,356,633</u>	<u>(2,408,003)</u>	<u>-</u>	<u>1,229,663</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	37,950	-	37,950
Current assets	842,938	964,955	1,807,893
Creditors due within one year	(253,720)	-	(253,720)
Total	<u>627,168</u>	<u>964,955</u>	<u>1,592,123</u>

NORTHAMPTONSHIRE SPORT

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

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net income/expenditure for the year (as per Statement of Financial Activities)	362,460	(51,370)
Adjustments for:		
Depreciation charges	5,609	5,767
Decrease/(increase) in debtors	249,456	(443,804)
Increase/(decrease) in creditors	(92,581)	258,511
Net cash provided by/(used in) operating activities	524,944	(230,896)

19. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	1,570,254	1,052,959
Total cash and cash equivalents	1,570,254	1,052,959

20. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	1,052,959	517,295	1,570,254
	1,052,959	517,295	1,570,254

NORTHAMPTONSHIRE SPORT

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

21. Pension commitments

The pension cost charge represents contributions payable by the charity to the funds and amounted to £90,498 (2022 - £100,168), of which £8,697 (2022 - £2,670) relates to defined pension contributions scheme and £81,801 (2022 - £97,498) relates to Local Government Pension Scheme contributions.

An amount of £10,985 (2022 - £10,514) was payable to the funds at the balance sheet date and are included in creditors.

22. Related party transactions

Steven North is Councillor and Chair of Strategic Planning Committee for North Northamptonshire Council. Kerry Purnell is the Assistant Director Housing and Communities for North Northamptonshire Council.

Northamptonshire Sport received from North Northamptonshire Council as follows:

- £2,215,169 (2022: £1,288,372) for the delivery of the Holiday Activity and Food Programme for Northamptonshire;
- £67,680 (2022: £30,000) towards core operating costs;
- £64,798 (2022: £61,293) for the delivery of the Falls Prevention programme;
- £95 (2022: £nil) for the assessment of a Falls Prevention qualification; and
- £nil (2022: £7,500) in respect of the Beat the Streets (Wellingborough).

Northamptonshire Sport paid North Northamptonshire Council as follows:

- £39,841 (2022: £22,184) for the provision of school holiday activities for the HAF programme;
- £360 (2022: £178) for provision of sports facilities;
- £2,000 (2022: £nil) grant funding towards the delivery of sports activities;
- £170 (2022: £nil) for the delivery of sports activities;
- £180 (2022: £720) grant funding for Get Up & Go restart;
- £500 (2022: £nil) grant for Commonwealth Games related activities;
- £160 (2022: £nil) for delivery of Community Instructor Training;
- £500 (2022: £nil) to sponsor a category at the North Northamptonshire Sports Awards;
- £nil (2022: £940) for delivery of Satellite clubs;
- £nil (2022: £297) for Couch to Coach bursaries; and
- £nil (2022: £874) for the construction of the fencing around the jetty at Sywell Reservoir.

Chris Holmes was the Chair of Unity Leisure/Northampton Leisure Trust to February 2023. Steve Adams and Peter Jones were Trustees of Unity Leisure/Northampton Leisure Trust. Northamptonshire Sport paid Unity Leisure/Northampton Leisure Trust as follows:

- £2,160 (2022: £1,800) for the delivery of payroll services;
- £91,164 (2022: £124,200) for the provision of school holiday activities for the HAF program;
- £162 (2022: £716) for provision of sports facilities and leadership activity sessions;
- £4,560 (2022: £nil) for the delivery of i-CAN Get up & Go activities; and
- £nil (2022: £21,973) for the secondment of a community development officer.

NORTHAMPTONSHIRE SPORT

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

Peter Jones was Associate Dean (Faculty of Arts, Science and Technology) at the University of Northampton to March 2023. Northamptonshire Sport received from the University of Northampton as follows:

- £1,000 (2022: £nil) for the cost of school transport to university event.

Northamptonshire Sport paid the University of Northampton as follows :

- £28,000 (2022: £23,333) for the provision of an evaluation report for HAF Northamptonshire programme;
- £1,000 (2022: £1,000) for sponsorship of the Elite Athlete Programme; and
- £nil (2022: £180) for venue hire.

Marc Pettican is Head of Barclaycard Payments. Northamptonshire Sport received from Barclaycard as follows:

- £1,125 (2022: £nil) for Race entries for the Pride Run event; and
- £2,889 (2022: £nil) for the delivery of Barclaycard Business Games.

Adam Brown is deputy leader of West Northamptonshire Council and Imran Choudhury is a West Northamptonshire Council. Northamptonshire Sport received from West Northamptonshire Council as follows:

- £63,320 (2022: £nil) towards core operating costs;
- £35,493 (2022: £nil) towards costs related to Northampton Bike Park;
- £231 (2022: £nil) for costs related to the Queen's Baton relay;
- £160 (2022: £nil) for delivery of Community Instructor Training; and
- £85 (2022: £nil) for attendance at Safe PE course.

Northamptonshire Sport paid West Northamptonshire Council as follows:

- £1,000 (2022: £nil) for the provision of Health & Safety advice; and
- £13 (2022: £nil) for postage costs.

Lucy Wightman was the Director of Public Health for Northamptonshire until March 2022. During the prior year, Northamptonshire Sport received £1,399,320 from Northamptonshire Public Health consisting of a grant of £100,000 towards core operating costs, £64,798 for the delivery of the Falls Prevention programme, £38,650 for the delivery of the Active Chats programme, £1,188,372 for the delivery of the Holiday Activity and Food Programme and £7,500 for the delivery of Beat the Streets (Wellingborough).

NORTHAMPTONSHIRE SPORT

England & Wales - Charity number 1184107

Accounts

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

NORTHAMPTONSHIRE SPORT

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NORTHAMPTONSHIRE SPORT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Steven Paul Adams, Chair Lucy Wightman Dr Peter Jones Steven John Brian North Kerry Susan Purnell MA Marc Pettican Reemesh Vinod Patel (appointed 18 May 2021) Shereen Ingram (appointed 18 May 2021) Adam William Brown (appointed 15 March 2022) Imran Ahmed Chowdhury BEM (appointed 17 May 2022) Jeffrey Gonsalves (appointed 17 May 2022)
Charity registered number	1184107
Principal office	Delapre Abbey Delapre Park London Road Northampton NN4 8AW
Independent auditor	Streets Audit LLP Chartered Accountants Statutory Auditor ECEN Michael Way Warth Park Northamptonshire NN9 6GR

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 April 2021 to 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The aim of Northamptonshire Sport, as set out in its constitution is 'to promote community participation in healthy recreation and sports that are capable of promoting physical health and fitness for the benefit of the inhabitants of Northamptonshire in particular by:

- working with and through local agencies to increase levels of participation in sport and physical activity;
- promoting and providing programmes and services for sport, recreation, physical activity, information education and other leisure time occupation for healthy recreation;
- promoting and providing facilities and services for recreational, sporting or other leisure time occupation in the interests of the health and wellbeing for the public at large or those who by reason of their youth, age, limiting illness or disability, financial hardship or social and economic circumstances, have need of such facilities and services;
- the reduction in health inequalities through participation in healthy recreation;
- promoting and providing education, training and coaching courses which promote physical health, fitness and education; and
- facilitating and providing impact evaluation, performance measurement and related intelligence for public benefit in the context of sport, recreation, physical activity and wider health and well-being.'

b. Strategies for achieving objectives

The National Sport England strategy "Uniting the Movement" is a 10 year vision focusing on five big issues:

1. **Recover and reinvent** - Recovering from the biggest crisis in a generation and reinventing as a vibrant, relevant and sustainable network of organisations providing sport and physical activity opportunities that meet the needs of different people.
2. **Connecting communities** - Focusing on sport and physical activity's ability to make better places to live and bring people together.
3. **Positive experiences for children and young people** - Unrelenting focus on positive experiences for all children and young people as the foundations for a long and healthy life.
4. **Connecting with health and wellbeing** - Strengthening the connections between sport, physical activity, health and wellbeing, so more people can feel the benefits of, and advocate for, an active life.
5. **Active environments** - Creating and protecting the places and spaces that make it easier for people to be active.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

Northamptonshire Sport has worked with local partners to develop a framework for Sport and Physical Activity for Northamptonshire which meets these national strategic objectives by focusing on challenges faced locally. This Framework approach is based on data and local insight and uses the following strategies to get people in Northamptonshire 'more active, more often'.

- **Universal Approach:** scaled to need, something for everyone, with a focus on those with greater needs. Investing resources with a scale and intensity that is proportionate to the level of inequality.
- **Whole System:** involving multiple sectors in the solutions. Ensuring everyone, including policy makers, planners, community workers and residents themselves play their part in helping people make healthy choices.
- **Place Based:** evidence-led action in localities, using insight to understand what needs to change. Then supporting the whole system to make those changes.

c. Activities undertaken to achieve objectives

Our Activities focus on:

- Reducing the inequalities experienced by people in lower socio-economic groups and those with limiting illness or disability.
- Getting our children and young people moving more and forming healthy active lifestyles.

During 2021-22, due to the COVID-19 pandemic and its effects on people's activity levels and health and wellbeing, this particularly involved supporting people and groups where barriers to physical activity we we disproportionately increased by the lockdown. Tackling inequalities was critical to us before the COVID-19 pandemic and has become even more important as the world emerged from the restrictions. Much of our work with schools and in the community focused on creating healthy active lifestyles for children and young people. In both in-school and out-of-school, we have worked with partners in schools and community organisations to create a system which aims to caters for all young people. This included supporting grassroots sports organisations and schools with online information, activities and challenges that improved or increased access to physical activity opportunities.

Northamptonshire Sport's activities are funded through a variety of income sources including grants from Sport England in pursuance of their objective to encourage healthy, active lifestyles.

d. Grant awards

During 2021-22 Northamptonshire Sport received a combined Sport England award for its work with the local sporting workforce, primary role work and children and young people work. Separate funding was received for the Tackling Inequalities Fund and Opening Schools for the future with the Satellite Clubs programme including restricted funds carried forward from the previous year.

Northamptonshire Sport makes grant awards to individuals and community organisations based on the criteria of the Sport England grant awards and in the furtherance of the objectives of Sport England and the charitable objectives of Northamptonshire Sport. These award criteria are set out in application documentation for each grant.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

e. Main activities undertaken to further the Charity's purposes for the public benefit

In deciding which activities the charity will pursue, the trustees have paid regard to the guidance issued by the charity Commission on public benefit. All activities delivered by Northamptonshire Sport focus on the promotion of increased sport and physical activity across the county.

Most of the funding received is to deliver specific activities designed to increase activity levels or participation in recreational and competitive sport, either in target areas or with specific groups.

When planning projects, particular note is taken of Sport England and Public Health and locally obtained insight to identify areas and groups who are most likely to be inactive.

Achievements and performance

a. Main achievements of the Charity

The COVID-19 pandemic continued to affect and influence Northamptonshire Sport's operations and activities, as the organisation operated in an environment of relaxing restrictions that remained affected by COVID-19.

This was evident in the delivery of services to schools where challenges around COVID-19 infection rates restricted schools' ability to full engage competitions, festivals and training for much of the year. Nevertheless 96% of schools took part in at least one of the 724 competitions, festivals and events during the year. In addition to our work in schools, we deliver leadership training for children of all ages. Much of our inclusive competition, festival and event programme is delivered in person by young people we have trained as officials, organisers, referees and timekeepers. For young people of all backgrounds to benefit from this experience, we focus specific leadership development on young adults from lower socio-economic groups. One of these projects is the Volunteer Coaching Academies (VCA).

Alongside these activities 56 local schools were supported with over £70,000 of funding of equipment and the establishment of after-school activities through the Sport England Opening School Facilities (OSF) programme.

In response to Active Lives data highlighting the disproportionate effects of COVID-19 restrictions on certain groups, Sport England extended its funding towards the national Tackling Inequalities Fund (TIF) of which Northamptonshire Sport distributed over £60,000 to 56 local community organisations.

The Government's holiday activities and food programme (HAF), was rolled out nationally in 2021, with funding for each local authority to provide a programme of healthy food and enrichment activities during the major schools holidays for children who normally access free school meals during the school term. In Northamptonshire, Northamptonshire Sport was awarded the contract to deliver the programme during the 2021 summer and winter holidays. During these holidays Northamptonshire Sport worked with a network of local providers. Over 45,000 places were available for booking with 2,500 children attending. The funding has been extended for a further 3 years with Northamptonshire Sport awarded the contract to deliver the programme in Northamptonshire in 2022.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Activating green and blue open spaces is a key part of our organisational strategy going forward and despite COVID-19 restrictions open water swimming re-started in the 2021 season at Sywell Country Park, with close partnerships ongoing with the local authority and local grassroots sports clubs. This was enhanced by the addition of an open water swimming site at Daventry Country Park in line with the model used at Sywell. Over 1800 people took part in open water swimming during the year. The Northamptonshire 5K Series restarted in 2021 following its cancellation in 2020 due to COVID-19. With the advent of Parkrun the Series still acts a perfect steppingstone to move people from inactive/active into regular running. In 2021, despite ongoing COVID-19 restrictions, over 1000 people taking part. New events increasing the breadth of the events programme included the Sywell Triathlon Series which won the Triathlon England 'Small Event of the Year for the East Midlands' in March 2022.

The impact of COVID-19 on older people's health and wellbeing remains a significant Public Health concern, in particular the deconditioning effect due to inactivity, social isolation, mental health and anxiety, and malnutrition. The Public Health funded Falls Prevention project is key to supporting older adults who are at risk of falls and this programme successfully restarted in 2021 with almost 1000 people successfully supported through the 'Get Up & Go' Falls Prevention programme.

Further Public Health funding was received during the year for the 'Active Chats' programme, a one-year pilot project that matches isolated older adults with trained 'Active Chatters' who call older adults for a chat and talks them through some gentle seated exercises.

b. Evaluating progress and learning

Quest, a tool for continuous improvement, has been adopted by Active Partnerships nationally to help define industry standards and good practice within a customer focused management framework.

Our improvement journey has been captured favourably by the Quest process and improvement objectives are driven by the team via an internal staff group. A central improvement objective from Quest has been a systematic approach to learning. We have moved considerable distance to a point where learning is much more part of everyone's day-to-day thinking. Learning is a fundamental part of our Hotspot Progress Frameworks, completed by staff on a continual basis to demonstrate progress in our place-based work.

Key to evaluating progress has been the establishment of an Impact Framework, capturing qualitative and quantitative information from across the team (and partners) as indicators of progress. We have established a strong partnership with the University of Northampton in a number of areas – workforce development, student volunteering, bursaries and place-based regeneration programme. Most significantly this partnership also covers research and evaluation – carrying out direct evaluations, research tutors acting as critical friends to our methods, securing 30 students into research and evaluation placements and co-funding 2 PHD research posts, both linked to our physical activity evaluation requirements.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Financial review

a. Overview

2021-22 was the first full year of activity for the charity following its inception in 2019 and the transfer of the Northamptonshire Sport Active Partnership organisation, along with its existing employees, from its position as an unincorporated organisation hosted (since 2001) by Northamptonshire County Council (NCC) in October 2020.

Risks to income identified in March 2020 were mitigated by Sport England's rapid decision to extend existing grant funding for an additional year into 2021-22. A new Sport England funding award was received in December 2021, covering a 5 year period from April 2022. This represented an increase in core funding on the previous 3 year award. School Games organiser (SGO) funding was extended during the year to run to March 2022, and later to October 2022.

Core and programme funding from public health and the new Northamptonshire local authorities continued and increased with the addition of new programmes and work has been ongoing during the year to extend this funding for a further 3 years.

The award of the Northamptonshire HAF programme significantly increased by our income and expenditure during the year, with the original overall award being £1.8m which was not in the original annual budget. Total project expenditure was just over £1m with a management fee of £180,000.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

The Trustees review the reserves of the charity periodically.

The Board's aim is to maintain unrestricted general reserves in order to mitigate the risk of any such periods of reduced or non-income or unforeseen expenditure as well as a dedicated reserves fund to cover potential redundancy costs.

During the year, total unrestricted funds increased to £846,878 of which £271,792 are designated reserves for potential redundancy costs.

Restricted reserves, which represent principally unspent Sport England grants and funds for School Sport delivery, totalled £382,785 as at 31 March 2022.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

d. Pension scheme

On transfer from NCC in October 2020 Northamptonshire Sport was admitted to the Local Government Pension Scheme (LGPS) – a defined benefit scheme administered by NCC. On transfer 22 employees were members of the scheme.

The admission agreement included a 'passthrough' arrangement by which any net pension deficit or surplus is the responsibility of the pension scheme employing body. The employer pension rates are variable and reviewed periodically by actuarial assessment (next due in April 2023) and fixed to that of the scheme employer.

The assets of the scheme are held separately from those of the charity. Pension costs represent the contributions payable by the charity during the year. As at 31 March 2022, 18 employees are members of the LGPS scheme.

The LGPS scheme is closed to new employees who are offered a defined contributions scheme provided by Aviva. As at 31 March 2022, 5 employees are members of the Aviva scheme.

e. Principal risks and uncertainties

The Trustees have in place a risk management process. The process identifies the types of risks the charity faces, prioritises them in terms of likelihood of occurrence and potential impact, identifies the means of managing these risks and monitors how they are managed. Development and review of the risk management arrangements are the responsibility of the Board of Trustees.

The key financial risks identified by Board at the end of 2021-22, together with the actions taken or intended to be taken in response to these risks is as follow:

- Loss or reduction of income due to changes in national School Sport funding (including SGO funding and Primary Sport Premium funding) and changes to Local Government and Public Health funding due to local government reorganisation and public sector spending reduction; and
- Increases in cost due to inflationary pressures

Northamptonshire Sport's response is to:

- Maintain and improve partnership working at all levels with local public sector organisations, including but not limited to the new unitary authorities to ensure that physical activity is a key driver in improving the wellbeing of people in the county;
- Focus more resource on our commercial development, increasing our events and activities offer and developing 'green and blue open space' activity hubs to grow income streams with surplus to reinvest in tackling activity inequalities;
- Generated significant levels of investment into physical activity and sport, adding value to partners, increasing our self-sufficiency and creating new opportunities through reinvestment;
- Build on and improve our existing offer to schools and educational establishments to improve children and young people's physical and mental wellbeing through sport, physical activity and related leadership activities and become a national exemplar for PE and School Sport.

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtors and creditors balances to ensure sufficient working capital.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

f. Principal funding

On transfer of the Northamptonshire Sport Active Partnership organisation from NCC in October 2020 £1,399,728 was transferred by NCC to Northamptonshire Sport. This amount consists of unrestricted and designated reserves and unspent grants and funds as detailed above.

Principal funding amounts for this period were :

- Sport England Lottery and Exchequer Funding: £595,723
- Public Health Funding: £100,000
- Local Authority Funding: £37,500
- School Games Organiser Funding: £119,000
- Holiday Activity and Food Programm : £1,188,372

Sport England grants awarded to NCC on behalf of Northamptonshire Sport were novated to the charity under the terms of the transfer agreement.

Structure, governance and management

a. Constitution

Northamptonshire Sport is a registered charity, number 1184107, and is constituted as a Charitable Incorporated Organisation whose only voting members are its Trustees.

b. Methods of appointment or election of Trustees

Trustees are recruited by open advertisement and appointed based their skills and experience. Trustees cannot number less than 5 or more than 12 and at least 25% of Trustees must be independent as defined in the Code for Sports Governance.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The day-to-day management of the charity is delegated by the Board of Trustees to the Chief Executive. The Board has a number of sub groups as required consisting of Trustees, staff and, if required, external specialists, to advise the Board.

d. Policies adopted for the induction and training of Trustees

All new Trustees meet individually with the Chief Executive and Chair prior to attending their first meeting. An induction checklist has been produced which is discussed and shared with new trustees. This checklist links to all the key governing documents, policies, strategies, delivery plans and financial information. The annual training budget includes provision for training for Trustees.

Trustees have defined areas of work they act as 'champions' of and subsequently work more closely with officers specific to those area.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

e. Pay policy for key management personnel

The Trustees agreed the Pay Policy at a meeting held on 21 January 2020. As stated in this policy, annual pay increases are not guaranteed and are not a contractual entitlement. A broad pay banding system has been developed with support from Lanes Employment Solutions and existing and new job roles have been placed within these bands. A remuneration and benefits process has been developed for implementation in 2022-23. This is based on individual's performance and affordability.

f. Related party relationships

Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

Further details of such transactions can be seen in note 22 to the financial statements.

g. Wider network

Northamptonshire Sport engages with multiple private, public and third sector partners all working together to achieve common goals and objectives.

h. Trustees' indemnities

A Trustee may benefit from charity Trustee indemnity insurance purchased at Northamptonshire Sport's expense through Arthur J. Gallagher Insurance Brokers Ltd as detailed in the annual schedule of insurance.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods

The past 12 months have been a time of transition for the organisation moving from local authority hosting to an independent charity while we seeking to make best use of our new charity status, and improve our partnership working with the commercial and third sector while maintaining and building on our close partnerships with local public sector organisations to support the wider health and wellbeing agenda and in particular supporting those who have been most affected by COVID-19.

In May 2021 the Board approved a Three Year Business Plan for the organisation, outlining a vision, objectives and activities.

Northamptonshire Sport's vision is...“By 2024 to be a high performing charitable organisation having a demonstrable impact on physical inactivity in Northamptonshire”.

This will be achieved over the next three years by:

- Strengthening our sector leading work with schools and education to embed healthy, active, lifestyles from the earliest age.
- Working even more closely with our communities to understand need, build partnerships, develop services and create the conditions for active lifestyles.
- Developing a more commercial approach by delivering events for profit, managing locations, facilitating activity hubs and explore new funding channels which, all combined, will significantly increase our ability to improve the personal wellbeing of the people in Northamptonshire.

The plan outlines how success will be measured - by capturing and analysing an array of qualitative and quantitative data that demonstrate the impact of our activities. Overall this will lead to a positive trend in the active/inactive data as captured by the national Active Lives Survey but primarily it will be local measures that will be more effective at demonstrating the direction of travel. These will include soft indicators such as progress against our place-based hotspot framework or hard indicators such the number of individuals we are providing activity for through our Commercial and Business Development function.

The development of a new long-term strategy for Physical Activity and Sport for Northamptonshire that has been developed by Northamptonshire Sport, on behalf of and in consultation with the local sports network, during 2022 and will be published in September will influence a re-alignment and re-framing of our overall business plan moving forward.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Steven Paul Adams
Chair of Trustees

Date: 13 September 2022

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT

Opinion

We have audited the financial statements of Northamptonshire Sport (the 'charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 charity'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.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions and from our commercial knowledge and experience of the charitable company, the sector in which it operates and the services it provides;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- verified the existence of the members and entities with which the charitable company has traded.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

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

Robert Anderson (Senior Statutory Auditor)

Streets Audit LLP
Chartered Accountants
Statutory Auditor
ECEN
Michael Way
Warth Park
Northamptonshire
NN9 6GR

17 October 2022

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:					
Donations and legacies	4	-	-	-	1,399,728
Charitable activities	5	967,024	1,336,872	2,303,896	438,349
Other trading activities	6	24,220	28,528	52,748	23,008
Total income		991,244	1,365,400	2,356,644	1,861,085
Expenditure on:					
Charitable activities	8	1,063,653	1,344,361	2,408,014	580,052
Total expenditure		1,063,653	1,344,361	2,408,014	580,052
Net (expenditure)/income		(72,409)	21,039	(51,370)	1,281,033
Transfers between funds	15	(92,889)	92,889	-	-
Net movement in funds before other recognised gains		(165,298)	113,928	(51,370)	1,281,033
Net movement in funds		(165,298)	113,928	(51,370)	1,281,033
Reconciliation of funds:					
Total funds brought forward		548,083	732,950	1,281,033	-
Net movement in funds		(165,298)	113,928	(51,370)	1,281,033
Total funds carried forward	15	382,785	846,878	1,229,663	1,281,033

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

The notes on pages 19 to 34 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	12		35,910		15,202
			<u>35,910</u>		<u>15,202</u>
Current assets					
Debtors	13	477,756		33,952	
Cash at bank and in hand		1,052,959		1,310,330	
		<u>1,530,715</u>		<u>1,344,282</u>	
Creditors: amounts falling due within one year	14	(336,962)		(78,451)	
Net current assets			1,193,753		1,265,831
Total assets less current liabilities			<u>1,229,663</u>		<u>1,281,033</u>
Net assets excluding pension asset			<u>1,229,663</u>		<u>1,281,033</u>
Total net assets			<u>1,229,663</u>		<u>1,281,033</u>
Charity funds					
Restricted funds	15		382,785		548,083
Unrestricted funds	15		846,878		732,950
Total funds			<u>1,229,663</u>		<u>1,281,033</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Steven Paul Adams
Chair of Trustees

Date: 13 September 2022

The notes on pages 19 to 34 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	(230,896)	1,326,459
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(26,475)	(16,129)
	<hr/>	<hr/>
Net cash used in investing activities	(26,475)	(16,129)
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	(257,371)	1,310,330
Cash and cash equivalents at the beginning of the year	1,310,330	-
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>1,052,959</u>	<u>1,310,330</u>

The notes on pages 19 to 34 form part of these financial statements

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Northamptonshire Sport is a charitable incorporated organisation incorporated in England and Wales. The registered address is Delapre Abbey, Delapre Park, London Road, Northampton, NN4 8AW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Northamptonshire Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

On 1 October 2020, the operations and certain assets and liabilities of Northamptonshire Sport were transferred from NCC (NSport). The transfer has been accounted for as a combination that is in substance a gift. The assets and liabilities transferred were valued at their fair value and recognised in the Statement of Financial Position under the appropriate heading with a corresponding net amount recognised as a net gain in the Statement of Financial Activities as Income from Donations.

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Sports equipment	-	25% on a straight line basis
Buildings	-	10% on a straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity contributes to a defined benefit pension scheme in relation to employees who have been transferred over. The ongoing liability of the scheme remains with the previous employer and the charity is only liable for the ongoing contributions set by the scheme actuary. Accordingly, this is being accounted for consistent with the defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

4. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations - Transfer of operations	-	-	1,399,728
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2021</i>	<i>1,399,728</i>	<i>1,399,728</i>	
	<hr/> <hr/>	<hr/> <hr/>	

5. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Sports England Funding	484,401	6,000	490,401	225,161
Public Health Funding	73,204	1,288,372	1,361,576	-
PE & School Sport Funding	402,569	-	402,569	147,786
Other Grants	6,850	42,500	49,350	65,402
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	967,024	1,336,872	2,303,896	438,349
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2021</i>	<i>438,349</i>	<i>-</i>	<i>438,349</i>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

6. Income from other trading activities

Income from non charitable trading activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Events and internal contributions	24,220	28,528	52,748	23,008
<i>Total 2021</i>	-	23,008	23,008	

7. Analysis of grants

	Grants to Institutions 2022 £	Grants to Individuals 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Sports England Funding	116,089	2,846	118,935	68,101
Public Health Funding	558,692	878	559,570	-
Other	3,990	670	4,660	19,924
	678,771	4,394	683,165	88,025
<i>Total 2021</i>	88,025	-	88,025	

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Sports England Funding	376,412	118,935	118,145	613,492	233,822
Public Health Funding	17,701	559,570	438,765	1,016,036	-
PE & School Sport Funding	310,831	-	72,693	383,524	170,722
Other	274,263	4,660	116,039	394,962	175,508
Total 2022	<u>979,207</u>	<u>683,165</u>	<u>745,642</u>	<u>2,408,014</u>	<u>580,052</u>
<i>Total 2021</i>	<u>427,270</u>	<u>88,025</u>	<u>64,757</u>	<u>580,052</u>	

Analysis of direct costs

	Sports England Funding 2022 £	Public Health Funding 2022 £	PE & School Sport Funding 2022 £	Other 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Staff costs	268,868	17,621	285,864	235,177	807,530	367,160
Equipment and Tools	107,544	80	24,967	39,086	171,677	60,110
	<u>376,412</u>	<u>17,701</u>	<u>310,831</u>	<u>274,263</u>	<u>979,207</u>	<u>427,270</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Sports England Funding 2022 £	Public Health Funding 2022 £	PE & School Sport Funding 2022 £	Other 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Subscriptions	1,336	2,231	1,222	9,116	13,905	2,665
Telephone	1,444	224	1,948	1,248	4,864	3,315
Computer costs	2,126	26	3,113	8,693	13,958	7,763
Other professional fees	108,507	407,233	58,391	57,546	631,677	43,226
Insurance	-	-	-	9,955	9,955	6,536
Bank charges	-	-	-	724	724	208
Other staff expenditure	3,389	516	3,780	3,382	11,067	1,044
Rent	-	-	63	10,012	10,075	-
Vehicle hire	1,071	-	1,330	1,144	3,545	-
Catering provisions	-	28,535	2,776	2,101	33,412	-
Accountancy fees	-	-	-	10,000	10,000	-
Volunteer costs	272	-	70	1,536	1,878	-
Charitable donations	-	-	-	582	582	-
	<u>118,145</u>	<u>438,765</u>	<u>72,693</u>	<u>116,039</u>	<u>745,642</u>	<u>64,757</u>
<i>Total 2021</i>	<u>103,068</u>	<u>-</u>	<u>18,240</u>	<u>64,757</u>	<u>64,757</u>	

9. Governance costs – Auditor’s remuneration

	2022 £	<i>2021 £</i>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	4,250	4,250

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	658,538	296,645
Social security costs	48,824	23,522
Contribution to defined contribution pension schemes	100,168	46,993
	<u>807,530</u>	<u>367,160</u>

The average number of persons employed by the Charity during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Average employee numbers	<u>25</u>	<u>24</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £234,062 (2021: £115,478).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12. Tangible fixed assets

	Buildings £	Sports equipment £	Total £
Cost or valuation			
At 1 April 2021	5,988	10,141	16,129
Additions	1,387	25,088	26,475
At 31 March 2022	7,375	35,229	42,604
Depreciation			
At 1 April 2021	573	354	927
Charge for the year	2,868	2,899	5,767
At 31 March 2022	3,441	3,253	6,694
Net book value			
At 31 March 2022	3,934	31,976	35,910
At 31 March 2021	5,415	9,787	15,202

13. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	328,528	17,550
Other debtors	-	3,858
Prepayments and accrued income	149,228	12,544
	477,756	33,952

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

14. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	77,195	55,835
Other taxation and social security	65,170	22,616
Accruals and deferred income	194,597	-
	<u>336,962</u>	<u>78,451</u>
	<u>336,962</u>	<u>78,451</u>
	2022	<i>2021</i>
	£	£
Resources deferred during the year	194,597	-
	<u>194,597</u>	<u>-</u>
	<u>194,597</u>	<u>-</u>

At the year-end, the charity has received funding in advance in relation to School Sports Affiliation and events to take place during the next financial year.

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Contingency fund	271,792	-	-	-	271,792
General funds					
General funds	461,158	1,365,400	(1,344,361)	92,889	575,086
Total Unrestricted funds	732,950	1,365,400	(1,344,361)	92,889	846,878
Restricted funds					
Active Chats	-	8,406	(8,406)	-	-
Activity Hubs	6,736	31,079	(12,885)	(3,800)	21,130
FALLS	28,339	64,798	(42,407)	(6,500)	44,230
PE & School Sport	281,277	402,560	(386,053)	(39,000)	258,784
Sport England	231,170	484,401	(613,902)	(43,589)	58,080
Barclays COVID Recovery Fund	561	-	-	-	561
Total Restricted funds	548,083	991,244	(1,063,653)	(92,889)	382,785
Total of funds	1,281,033	2,356,644	(2,408,014)	-	1,229,663

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15. Statement of funds (continued)

Statement of funds - prior year

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Contingency fund	-	-	271,792	271,792
General funds				
General funds	23,008	(100,326)	538,476	461,158
Total Unrestricted funds	23,008	(100,326)	810,268	732,950
Restricted funds				
Donations - Transfer of operations	1,399,728	-	(1,399,728)	-
Activity Hubs	15,402	(6,017)	(2,649)	6,736
FALLS	-	(20,032)	48,371	28,339
PE & School Sport	147,786	(170,721)	304,212	281,277
Sport England	225,161	(233,517)	239,526	231,170
Barclays COVID Recovery Fund	50,000	(49,439)	-	561
	1,838,077	(479,726)	(810,268)	548,083
Total of funds	1,861,085	(580,052)	-	1,281,033

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15. Statement of funds (continued)

Unrestricted funds:

The designated fund represents a contingency fund set aside to cover redundancy and closure costs if the charity was required to cease operations.

The general fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds:

Active Chats - Grant for a one-year pilot project funded by Public Health Northamptonshire that matches isolated older adults with trained 'Active Chatters'.

Activity Hubs - Grant for the delivery of activities and events in blue and green open spaces.

FALLS - Grant received from Public Health for FALLS prevention training to instructors.

PE & School Sport - Grant received for the delivery of services and activities in schools including local school games, competitions and festivals, curriculum training and other school curriculum related activities.

Sport England - Grants are received for a number of different purposes, including volunteering, Schools Sports Partnership and the funding of school facilities and PE and School Sport.

Barclays COVID Recovery Fund - Grant received for the purchase of tablets for primary schools.

Transfers:

Transfers represents core costs met by restricted funds.

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	271,792	-	-	-	271,792
General funds	461,158	1,365,400	(1,344,361)	92,889	575,086
Restricted funds	548,083	991,244	(1,063,653)	(92,889)	382,785
	<u>1,281,033</u>	<u>2,356,644</u>	<u>(2,408,014)</u>	<u>-</u>	<u>1,229,663</u>

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. Summary of funds (continued)

Summary of funds - prior year

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	-	-	271,792	271,792
General funds	23,008	(100,326)	538,476	461,158
Restricted funds	1,838,077	(479,726)	(810,268)	548,083
	1,861,085	(580,052)	-	1,281,033

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	35,910	35,910
Current assets	719,338	811,377	1,530,715
Creditors due within one year	(336,553)	(409)	(336,962)
Total	382,785	846,878	1,229,663

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(51,370)	1,281,033
Adjustments for:		
Depreciation charges	5,767	927
Increase in debtors	(443,804)	(33,952)
Increase in creditors	258,511	78,451
Net cash provided by/(used in) operating activities	(230,896)	1,326,459

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

19. Analysis of cash and cash equivalents

	2022	<i>2021</i>
	£	£
Cash in hand	1,052,959	<i>1,310,330</i>
Total cash and cash equivalents	1,052,959	<i>1,310,330</i>

20. Analysis of changes in net debt

	At 1 April 2021	Cash flows	At 31 March 2022
	£	£	£
Cash at bank and in hand	1,310,330	(257,371)	1,052,959
	1,310,330	(257,371)	1,052,959

21. Pension commitments

The pension cost charge represents contributions payable by the charity to the funds and amounted to £100,168 (2021 - £46,993). An amount of £10,514 (2021 - £11,071) was payable to the funds at the balance sheet date and are included in creditors.

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

22. Related party transactions

Lucy Wightman is the Director of Public Health for Northamptonshire until March 2022. During the year Northamptonshire Sport received £1,399,320 (2021 - £158,262) from Northamptonshire Public Health consisting of a grant of £100,000 (2021 - £100,382) towards core operating costs, £64,798 (2021 - £57,880) for the delivery of the Falls Prevention programme, £38,650 for the delivery of the Active Chats programme, £1,188,372 (2021 - £nil) for the delivery of the Holiday Activity and Food Programme and £7,500 (2021 - £nil) for the delivery of Beat the Streets (Wellingborough).

Steven North is a Councillor with North Northamptonshire Council and Chair of its Strategic Planning Committee. Kerry Purnell is Assistant Director for Housing and Communities with North Northamptonshire Council. During the year Northamptonshire Sport received grants totalling £30,000 (2021 - £nil) towards core operating costs from the Council and £7,500 (2021 - £nil) for the delivery of Beat the Streets (Wellingborough). Northamptonshire Sport paid North Northamptonshire Council £940 (2021 - £nil) for the delivery of satellite clubs, £720 (2021 - £nil) restart funding towards Get up & Go sessions, £22,184 (2021 - £nil) for the delivery of Holiday Activity and Food sessions, £297 (2021 - £nil) towards Couch to Coach bursaries, £178 (2021 - £nil) venue hire and £874 (2021 - £nil) for the construction of fencing around the jetty at Sywell Reservoir.

In the previous year, Steven North was the Leader of East Northamptonshire Council and Northamptonshire Sport received £7,500 towards core operating costs from East Northamptonshire Council and paid East Northamptonshire Council £1,750 to support event planning for the Thrapston Tri-Kids Event.

Chris Holmes, Steven Adams and Dr Peter Jones are trustees of Unity Leisure/Northampton Leisure Trust. Northamptonshire Sport paid Unity Leisure/Northampton Leisure Trust £1,800 (2021 - £1,284) for the delivery of payroll services, £21,973 (2021 - £4,773) for the secondment of a community development officer, £124,200 (2021 - £nil) for the delivery of Holiday Activity and Food sessions, £716 (2021 - £nil) for venue hire and leadership activity sessions and £nil (2021 - £2,181) for a Tackling Inequalities Fund grant.

Dr Peter Jones is Associate Dean (Faculty of Arts, Science and Technology) at the University of Northampton. Northamptonshire Sport paid the University of Northampton £180 (2021 - £nil) for venue hire, £1,000 (2021 - £nil) sponsorship of an Elite Athlete Programme and £23,333 (2021 - £nil) for the delivery of evaluation of the Holiday Activity and Food Programme.

NORTHAMPTONSHIRE SPORT

England & Wales - Charity number 1184107

Accounts

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

NORTHAMPTONSHIRE SPORT

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NORTHAMPTONSHIRE SPORT

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Rebekah Danielle Johnson Kerry Susan Purnell MA (appointed 12 May 2020) Dr Peter Jones Marc Pettican (appointed 19 January 2021) Lucy Wightman Gabrielle Lucy Mary Deere (appointed 19 January 2021) Steven John Brian North Steven Paul Adams, Chair
Charity registered number	1184107
Principal office	Delapre Abbey Delapre Park London Road Northampton NN4 8AW
Independent auditor	Streets Audit LLP Chartered Accountants Statutory Auditor ECEN Michael Way Warth Park Northamptonshire NN9 6GR

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2020 to 31 March 2021.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The aim of Northamptonshire Sport, as set out in its constitution is 'to promote community participation in healthy recreation and sports that are capable of promoting physical health and fitness for the benefit of the inhabitants of Northamptonshire in particular by:

- working with and through local agencies to increase levels of participation in sport and physical activity;
- promoting and providing programmes and services for sport, recreation, physical activity, information education and other leisure time occupation for healthy recreation;
- promoting and providing facilities and services for recreational, sporting or other leisure time occupation in the interests of the health and wellbeing for the public at large or those who by reason of their youth, age, limiting illness or disability, financial hardship or social and economic circumstances, have need of such facilities and services;
- the reduction in health inequalities through participation in healthy recreation;
- promoting and providing education, training and coaching courses which promote physical health, fitness and education; and
- facilitating and providing impact evaluation, performance measurement and related intelligence for public benefit in the context of sport, recreation, physical activity and wider health and well-being.'

b. Strategies for achieving objectives

The national Sport England strategy "Towards an Active Nation" focused on supporting less active and inactive individuals to become more active and move more. Northamptonshire Sport has worked with local partners to develop a framework for Sport and Physical Activity for Northamptonshire which meets these national strategic objectives by focusing on challenges faced locally. This Framework approach is based on data and local insight and uses the following strategies to get people in Northamptonshire 'more active, more often'.

- **Universal Approach:** scaled to need, something for everyone, with a focus on those with greater needs. Investing resources with a scale and intensity that is proportionate to the level of inequality.
- **Whole System:** involving multiple sectors in the solutions. Ensuring everyone, including policy makers, planners, community workers and residents themselves play their part in helping people make healthy choices.
- **Place Based:** evidence-led action in localities, using insight to understand what needs to change. Then supporting the whole system to make those changes.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Our Activities focus on:

- Reducing the inequalities experienced by people in lower socio-economic groups and those with limiting illness or disability.
- Getting our children and young people moving more and forming healthy active lifestyles.

During 2020-21, due to the COVID-19 pandemic, this developed rapidly into supporting people and groups where barriers to physical activity were disproportionately increased by the lockdown. This included supporting grassroots sports organisations and schools with online information, activities and challenges that improved or increased access to physical activity opportunities.

Northamptonshire Sport's activities are funded through a variety of income sources including grants from Sport England in pursuance of their objective to encourage healthy, active lifestyles.

d. Grant awards

During 2020-21 Northamptonshire Sport received Sport England funding for Primary Role, Satellite Clubs programme, Tackling Inequalities Fund and Workforce Development, with the Satellite Clubs programme including restricted funds carried forward from previous years.

Northamptonshire Sport makes grant awards to individuals and community organisations based on the criteria of the Sport England grant awards and in the furtherance of the objectives of Sport England and the charitable objectives of Northamptonshire Sport. These award criteria are set out in application documentation for each grant.

e. Main activities undertaken to further the Charity's purposes for the public benefit

In deciding which activities the charity will pursue, the trustees have paid regard to the guidance issued by the charity Commission on public benefit. All activities delivered by Northamptonshire Sport focus on the promotion of increased sport and physical activity across the county.

Most of the funding received is to deliver specific activities designed to increase activity levels or participation in recreational and competitive sport, either in target areas or with specific groups.

When planning projects, particular note is taken of Sport England and Public Health and locally obtained insight to identify areas and groups who are most likely to be inactive.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Main achievements of the Charity

The COVID-19 pandemic brought major challenges to Northamptonshire Sport, not least of which was the delay of the transfer of the hosted organisation and employees from Northamptonshire County Council to the charity. From April to September the charity itself was largely dormant while the organisation remained hosted within NCC where staff remained as employees. During this time staff supported the local response to the pandemic in an operational capacity while remaining closely aligned to the charity where the Trustees kept the situation under review to effect the transfer from NCC as soon as practical.

Activating green and blue open spaces is a key part of our organisational strategy going forward and despite COVID-19 restrictions major steps were taken in this area with the award of Sport England funding to develop facilities in support of open water swimming and related events and activities at Sywell Country Park with close partnerships ongoing with the local authority and local grassroots sports clubs. Although limited by COVID-19 restrictions open water sessions were fully booked during the season and there is a strong base for growth. Development work was ongoing during the year to add an additional open water swimming site at Daventry Country Park in line with the model used at Sywell.

Sport England reacted quickly to the pandemic and offered assurance through a one-year extension to their funding streams alongside substantial flexibility in deployment of resources locally in order to best meet local needs with a focus on achieving their key priorities around supporting the sector and encouraging people to stay active.

In response to data highlighting the disproportionate effects of COVID-19 restrictions on certain groups, Sport England developed a national Tackling Inequalities Fund (TIF) of which Northamptonshire Sport received £100,000 to distribute to over 30 local community projects. This has provided invaluable insight into community delivery of future grant funding for grassroots groups.

Transition of activities from in person to online formed a significant element of our work with schools with the School Games programme being delivered as a virtual offer throughout the year, with activities for children to be used at home or in the classroom where schools remained open for children of key workers and vulnerable children. Feedback from schools informed the development of an Active Advent programme in the run up to Christmas which involved a calendar of physical activity in the run-up to Christmas. The programme included videos and resource materials and was downloaded over 800 times with almost 2000 unique visits to the Active Advent webpages and over 1000 YouTube views for Active Advent video content. In January as the third national lockdown was announced a Secondary School 'Lockdown league' development and was accessed by 28 secondary schools involved (including special schools) with almost 25,000 activities logged in total by secondary school students and staff totalling 3.5 million minutes over a 5 week period.

A significant amount of capacity was directed towards supporting schools one-to-one, providing advice on sustaining children's physical activity during periods of school closure and where schools were open but with restricted facilities. This included COVID-safe use of equipment and adapted lesson planning for in-school provision for children of keyworkers and home-schooling.

The impact of COVID-19 on older people's health and wellbeing is a Public Health concern, in particular the deconditioning effect due to inactivity, social isolation, mental health and anxiety, and malnutrition. The Public Health funded Falls Prevention project is key to supporting older adults who are at risk of falls and during the first lockdown we distributed the Public Health England (PHE) At Home booklet across the county to older people's and befriending services for wider distribution to older people to support. As COVID-19 restrictions reduced financial restart packages were developed to support the community sessions to restart and this project has now been extended for 3 years to 2024.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

b. Evaluating progress and learning

Quest, a tool for continuous improvement, has been adopted by Active Partnerships nationally to help define industry standards and good practice within a customer focused management framework.

Our improvement journey has been captured favourably by the Quest process and improvement objectives are driven by the team via an internal staff group. A central improvement objective from Quest has been a systematic approach to learning. We have moved considerable distance to a point where learning is much more part of everyone's day-to-day thinking. Learning is a fundamental part of our Hotspot Progress Frameworks, completed by staff on a continual basis to demonstrate progress in our place-based work.

Key to evaluating progress has been the establishment of an Impact Framework, capturing qualitative and quantitative information from across the team (and partners) as indicators of progress. We have established a strong partnership with the University of Northampton in a number of areas – workforce development, student volunteering, bursaries and place-based regeneration programme. Most significantly this partnership also covers research and evaluation – carrying our direct evaluations, research tutors acting as critical friends to our methods, securing 30 students into research and evaluation placements and co-funding 2 PHD research posts, both linked to our physical activity evaluation requirements.

Financial review

a. Overview

2020-21 was the first year of activity for the charity following its inception in 2019 and the transfer of the Northamptonshire Sport Active Partnership organisation, along with its existing employees, from its position as an unincorporated organisation hosted (since 2001) by Northamptonshire County Council (NCC) in October 2020.

This transfer was originally planned to take place in April 2020 but, due to financial risks identified in relation to the COVID-19 pandemic, and with the continued support of NCC, the Trustees took the decision in March 2020 to postpone the transfer and subsequently to remove the county School Swimming Service from the transfer in October 2020.

Risks to income identified in March 2020 were mitigated by Sport England's rapid decision to extend existing grant funding for an additional year and by NCC's support in mitigating income lost through the non-delivery of events, CPD courses and the school curriculum swimming lessons.

Following the transfer of the organisation from NCC in October 2020, reduction in income due to school closures between January and March 2021 was substantially mitigated through accessing the Government's job retention fund.

The impact of COVID-19 had substantial affect on operational activities for the whole of 2020-21 and beyond with respect with the ability work in schools and communities and deliver in-person events, competitions and workshops. Significant work was undertaken in all areas of the organisation to provide services that could be accessed remotely, and as restrictions lessened COVID-19 risk assessments required changes to normal delivery in order to provide activities that were 'COVID-safe'.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Reduction in equipment hire and purchase, venue and service hire, staff travel and provision of grants to grassroots organisations for activities resulted in a large reduction in budgeted expenditure while related grant income remained broadly unaffected. This has resulted in grant underspend, particularly for Sport England grants. Sport England have allowed much larger flexibility in the carrying forward and use of these grants in the furtherance of their objectives of supporting less active and inactive individuals and particularly, going forward, to support those individuals and groups whose access to physical activity opportunities have been most negatively impacted by the COVID-19 pandemic.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

c. Reserves policy

The Trustees review the reserves of the charity periodically.

While hosted by NCC The Board's aim is to maintain unrestricted general reserves in order to mitigate the risk of any such periods of reduced or non-income or unforeseen expenditure as well as a dedicated reserves fund to cover potential redundancy costs.

During the year, total unrestricted funds increased to £732,950 of which £271,792 are designated reserves for potential redundancy costs.

Restricted reserves, which represent principally unspent Sport England grants and funds for School Sport delivery, totalled £548,083 as at 31 March 2021.

d. Pension scheme

On transfer from NCC in October 2020 Northamptonshire Sport was admitted to the Local Government Pension Scheme (LGPS) – a defined benefit scheme administered by NCC. On transfer 22 employees were members of the scheme.

The admission agreement included a 'passthrough' arrangement by which any net pension deficit or surplus is the responsibility of the pension scheme employing body. The employer pension rates are variable and reviewed periodically by actuarial assessment (next due in April 2023) and fixed to that of the scheme employer.

The assets of the scheme are held separately from those of the charity. Pension costs represent the contributions payable by the charity during the year.

The LGPS scheme is closed to new employees who are offered a defined contributions scheme provided by Aviva.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

e. Principal risks and uncertainties

The Trustees have in place a risk management process. The process identifies the types of risks the charity faces, prioritises them in terms of likelihood of occurrence and potential impact, identifies the means of managing these risks and monitors how they are managed. Development and review of the risk management arrangements are the responsibility of the Board of Trustees.

The key financial risks identified by Board at the end of 2020-21, together with the actions taken or intended to be taken in response to these risk is as follow:

- Loss or reduction of income due to changes in Sport England funding, national School Sport funding (including SGO funding and Primary Sport Premium funding) and changes to Local Government and Public Health funding due to local government reorganisation, public sector spending reduction and events of the COVID-19 pandemic.

Northamptonshire Sport's response is to:

- Maintain and improve partnership working at all levels with local public sector organisations, including but not limited to the new unitary authorities to ensure that physical activity is a key driver in improving the wellbeing of people in the county;
- Focus more resource on our commercial development, increasing our events and activities offer and developing 'green and blue open space' activity hubs to grow income streams with surplus to reinvest in tackling activity inequalities;
- Generated significant levels of investment into physical activity and sport, adding value to partners, increasing our self-sufficiency and creating new opportunities through reinvestment;
- Build on and improve our existing offer to schools and educational establishments to improve children and young people's physical and mental wellbeing through sport, physical activity and related leadership activities and become a national exemplar for PE and School Sport.

A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of debtors and creditors balances to ensure sufficient working capital.

Attention has also been focussed on non-financial risks arising from health and safety particularly related to Covid-safe delivery. These risks are managed by ensuring risk assessments are kept up-to-date and having robust policies and procedures in place.

f. Principal funding

On transfer of the Northamptonshire Sport Active Partnership organisation from NCC in October 2020 £1,399,728 was transferred by NCC to Northamptonshire Sport. This amount consists of unrestricted and designated reserves and unspent grants and funds as detailed above.

Principal funding amounts for this period were :

- Sport England Lottery and Exchequer Funding : £562,996
- Public Health Funding : £158,262
- Local Authority Funding : £45,000
- School Games Organiser Funding : £119,000

Sport England grants awarded to NCC on behalf of Northamptonshire Sport were novated to the charity under the terms of the transfer agreement.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

a. Constitution

Northamptonshire Sport is a registered charity, number 1184107, and is constituted as a Charitable Incorporated Organisation whose only voting members are its Trustees.

b. Methods of appointment or election of Trustees

Trustees are recruited by open advertisement and appointed based their skills and experience. Trustees cannot number less than 5 or more than 12 and at least 25% of Trustees must be independent as defined in the Code for Sports Governance.

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

The day-to-day management of the charity is delegated by the Board of Trustees to the Director. The Board has a number of sub groups as required consisting of Trustees, staff and, if required, external specialists, to advise the Board.

d. Policies adopted for the induction and training of Trustees

All new Trustees meet individually with the Director and Chair prior to attending their first meeting. An induction checklist has been produced which is discussed and shared with new trustees. This checklist links to all the key governing documents, policies, strategies, delivery plans and financial information. The annual training budget includes provision for training for Trustees.

Trustees have defined areas of work they act as 'champions' of and subsequently work more closely with officers specific to those area.

e. Pay policy for key management personnel

The Trustees agreed the Pay Policy at a meeting held on 21st January 2020. As stated in this policy, annual pay increases are not guaranteed and are not a contractual entitlement. A broad pay banding system has been developed with support from Lanes Employment Solutions and existing and new job roles have been placed within these bands. Work is underway to develop a remuneration and benefits process based on individual's performance and affordability. The Pay Policy will be reviewed in 2022.

f. Related party relationships

Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

Further details of such transactions can be seen in note 21 to the financial statements.

g. Wider network

Northamptonshire Sport engages with multiple private, public and third sector partners all working together to achieve common goals and objectives.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

h. Trustees' indemnities

A Trustee may benefit from charity Trustee indemnity insurance purchased at Northamptonshire Sport's expense through Arthur J. Gallagher Insurance Brokers Ltd as detailed in the annual schedule of insurance.

Plans for future periods

The past 12 months have been a time of transition for the organisation moving from local authority hosting to an independent charity while we seeking to make best use of our new charity status, and improve our partnership working with the commercial and third sector while maintaining and building on our close partnerships with local public sector organisations to support the wider health and wellbeing agenda and in particular supporting those who have been most affected by COVID-19.

In May 2021 the Board approved a Three Year Business Plan for the organisation, outlining a vision, objectives and activities.

Northamptonshire Sport's vision is...“By 2024 to be a high performing charitable organisation having a demonstrable impact on physical inactivity in Northamptonshire”.

This will be achieved over the next three years by:

- Strengthening our sector leading work with schools and education to embed healthy, active, lifestyles from the earliest age.
- Working even more closely with our communities to understand need, build partnerships, develop services and create the conditions for active lifestyles.
- Developing a more commercial approach by delivering events for profit, managing locations, facilitating activity hubs and explore new funding channels which, all combined, will significantly increase our ability to improve the personal wellbeing of the people in Northamptonshire.

The plan outlines how success will be measured - by capturing and analysing an array of qualitative and quantitative data that demonstrate the impact of our activities. Overall this will lead to a positive trend in the active/inactive data as captured by the national Active Lives Survey but primarily it will be local measures that will more effectively demonstrate the direction of travel. These will include soft indicators such as progress against our place-based hotspot framework or hard indicators such as the number of individuals we are providing activity for through our Commercial and Business Development function.

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & Wales 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
Steven Paul Adams
Chair of Trustees

Date: 18 September 2021

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT

Opinion

We have audited the financial statements of Northamptonshire Sport (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' 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:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions and from our commercial knowledge and experience of the company, the sector in which it operates and the services it provides;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- verified the existence of the members and entities with which the charitable company has traded.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charitable company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

NORTHAMPTONSHIRE SPORT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT (CONTINUED)

Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

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

Robert Anderson (Senior Statutory Auditor)

for and on behalf of
Streets Audit LLP
Chartered Accountants
Statutory Auditor
ECEN
Michael Way
Warth Park
Northamptonshire
NN9 6GR

11 October 2021

Streets Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	4	1,838,077	-	1,838,077	-
Other trading activities	5	-	23,008	23,008	-
Total income		<u>1,838,077</u>	<u>23,008</u>	<u>1,861,085</u>	<u>-</u>
Expenditure on:					
Charitable activities	6	479,726	100,326	580,052	-
Total expenditure		<u>479,726</u>	<u>100,326</u>	<u>580,052</u>	<u>-</u>
Net income/(expenditure)		<u>1,358,351</u>	<u>(77,318)</u>	<u>1,281,033</u>	<u>-</u>
Transfers between funds	14	(810,268)	810,268	-	-
Net movement in funds before other recognised gains		<u>548,083</u>	<u>732,950</u>	<u>1,281,033</u>	<u>-</u>
Net movement in funds		<u>548,083</u>	<u>732,950</u>	<u>1,281,033</u>	<u>-</u>
Reconciliation of funds:					
Net movement in funds		548,083	732,950	1,281,033	-
Total funds carried forward		<u><u>548,083</u></u>	<u><u>732,950</u></u>	<u><u>1,281,033</u></u>	<u><u>-</u></u>

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

The notes on pages 18 to 28 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible assets	11		15,202		-
			<u>15,202</u>		<u>-</u>
Current assets					
Debtors	12	33,952		-	
Cash at bank and in hand		1,310,330		-	
		<u>1,344,282</u>		<u>-</u>	
Creditors: amounts falling due within one year	13	(78,451)		-	
			<u>1,265,831</u>		<u>-</u>
Net current assets					
			<u>1,281,033</u>		<u>-</u>
Total assets less current liabilities					
			<u>1,281,033</u>		<u>-</u>
Net assets excluding pension asset					
			<u>1,281,033</u>		<u>-</u>
Total net assets					
			<u><u>1,281,033</u></u>		<u><u>-</u></u>
Charity funds					
Restricted funds	14		548,083		-
Unrestricted funds	14		732,950		-
			<u>1,281,033</u>		<u>-</u>
Total funds					
			<u><u>1,281,033</u></u>		<u><u>-</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Steven Paul Adams
Chair of Trustees

Date: 18 September 2021

The notes on pages 18 to 28 form part of these financial statements.

NORTHAMPTONSHIRE SPORT

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	1,326,459	-
	<hr/>	<hr/>
Cash flows from investing activities		
Purchase of tangible fixed assets	(16,129)	-
	<hr/>	<hr/>
Net cash (used in)/provided by investing activities	(16,129)	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	1,310,330	-
Cash and cash equivalents at the beginning of the year	-	-
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	1,310,330	-
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 18 to 28 form part of these financial statements

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Northamptonshire Sport is a charitable incorporated organisation incorporated in England and Wales. The registered address is Delapre Abbey, Delapre Park, London Road, Northampton, NN4 8AW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Northamptonshire Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity 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.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On 1 October 2020, the operations and certain assets and liabilities of Northamptonshire Sport were transferred from NCC (NSport). The transfer has been accounted for as a combination that is in substance a gift. The assets and liabilities transferred were valued at their fair value and recognised in the Statement of Financial Position under the appropriate heading with a corresponding net amount recognised as a net gain in the Statement of Financial Activities as Income from Donations.

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Sports equipment	-	25% on a straight line basis
Buildings	-	10% on a straight line basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The Charity contributes to a defined benefit pension scheme in relation to employees who have been transferred over. The ongoing liability of the scheme remains with the previous employer and the charity is only liable for the ongoing contributions set by the scheme actuary. Accordingly, this is being accounted for consistent with the defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are not considered to be any estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

4. Income from donations and legacies

	Restricted funds 2021 £	Total funds 2021 £
Donations - Transfer of operations	1,399,728	1,399,728
Grants	64,527	64,527
Government grants	289,399	289,399
Other income	84,423	84,423
	<u>1,838,077</u>	<u>1,838,077</u>

Donations represents cash balances transferred from NCC (NSport) on 1 October 2020 as part of a transfer agreement.

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2021 £	Total funds 2021 £
Charity trading income	23,008	23,008
	<u>23,008</u>	<u>23,008</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs	96,146	27,794	123,940
Wages and salaries	294,628	72,532	367,160
Grants payable	88,025	-	88,025
Depreciation	927	-	927
Total 2021	<u>479,726</u>	<u>100,326</u>	<u>580,052</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Direct costs	59,183	64,757	123,940
Wages and salaries	367,160	-	367,160
Grants payable	88,025	-	88,025
Depreciation	927	-	927
Total 2021	<u>515,295</u>	<u>64,757</u>	<u>580,052</u>

8. Auditor's remuneration

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u>4,250</u>	<u>-</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. Staff costs

	2021	<i>2020</i>
	£	£
Wages and salaries	296,645	-
Social security costs	23,522	-
Contribution to defined contribution pension schemes	46,993	-
	<u>367,160</u>	<u>-</u>

The average number of persons employed by the Charity during the year was as follows:

	2021	<i>2020</i>
	No.	<i>No.</i>
Average employee numbers	<u>24</u>	<u>-</u>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £115,478.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits.

During the year ended 31 March 2021, no Trustee expenses have been incurred.

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. Tangible fixed assets

	Buildings £	Sports equipment £	Total £
Cost or valuation			
Additions	5,988	10,141	16,129
At 31 March 2021	5,988	10,141	16,129
Depreciation			
Charge for the year	354	573	927
At 31 March 2021	354	573	927
Net book value			
At 31 March 2021	5,634	9,568	15,202
<i>At 31 March 2020</i>	-	-	-

12. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	17,550	-
Other debtors	3,858	-
Prepayments and accrued income	12,544	-
	33,952	-
	33,952	-

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	55,835	-
Other creditors	22,616	-
	78,451	-
	78,451	-

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. Statement of funds

Statement of funds - current year

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds				
Designated funds				
Contingency fund	-	-	271,792	271,792
General funds				
General funds	23,008	(100,326)	538,476	461,158
Total Unrestricted funds	23,008	(100,326)	810,268	732,950
Restricted funds				
Donations - Transfer of operations	1,399,728	-	(1,399,728)	-
Activity Hubs	15,402	(6,017)	(2,649)	6,736
FALLS	-	(20,032)	48,371	28,339
PE & School Sport	147,786	(170,721)	304,212	281,277
Sport England	225,161	(233,517)	239,526	231,170
Barclays COVID Recovery Fund	50,000	(49,439)	-	561
Total Restricted funds	1,838,077	(479,726)	(810,268)	548,083
Total of funds	1,861,085	(580,052)	-	1,281,033

NORTHAMPTONSHIRE SPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14. Statement of funds (continued)

Unrestricted funds:

The designated fund represents a contingency fund set aside to cover redundancy and closure costs if the charity was required to cease operations.

The general fund represents the free funds of the charity which are not designated for particular purposes.

Restricted funds:

Donations - Transfer of operations - Funds provided to the charity as part of a formal transfer agreement (note 4). The total amount of £1,399,728 has been transferred out and the balances split out to ensure that are allocated to the correct fund.

Activity Hubs - Grant for the delivery of activities and events in blue and green open spaces.

FALLS - Grant received from Public Health for FALLS prevention training to instructors.

PE & School Sport - Grant received for the delivery of services and activities in schools including local school games, competitions and festivals, curriculum training and other school curriculum related activities.

Sport England - Grants are received for a number of different purposes, including volunteering, Schools Sports Partnership and the funding of school facilities and PE and School Sport.

Barclays COVID Recovery Fund - Grant received for the purchase of tablets for primary schools.

15. Summary of funds

Summary of funds - current year

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	-	-	271,792	271,792
General funds	23,008	(100,326)	538,476	461,158
Restricted funds	1,838,077	(479,726)	(810,268)	548,083
	<u>1,861,085</u>	<u>(580,052)</u>	<u>-</u>	<u>1,281,033</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	15,202	15,202
Current assets	626,534	717,748	1,344,282
Creditors due within one year	(78,451)	-	(78,451)
Total	<u>548,083</u>	<u>732,950</u>	<u>1,281,033</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	1,281,033	-
Adjustments for:		
Depreciation charges	927	-
Decrease/(increase) in debtors	(33,952)	-
Increase in creditors	78,451	-
Net cash provided by operating activities	<u>1,326,459</u>	<u>-</u>

18. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,310,330	-
Total cash and cash equivalents	<u>1,310,330</u>	<u>-</u>

NORTHAMPTONSHIRE SPORT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

19. Analysis of changes in net debt

	Cash flows	At 31 March
	£	2021
		£
Cash at bank and in hand	1,310,330	1,310,330
	1,310,330	1,310,330

20. Pension commitments

The pension cost charge represents contributions payable by the charity to the funds and amounted to £46,993 (2020 - £nil). An amount of £11,071 (2020 - £nil) was payable to the funds at the balance sheet date and are included in creditors.

21. Related party transactions

Lucy Wightman is the Director of Public Health for Northamptonshire. During the year Northamptonshire Sport received £158,262 from Northamptonshire Public Health consisting for a grant of £100,382 towards core operating costs and £57,880 for the delivery of the Falls Prevention programme.

Steven North was the Leader of East Northamptonshire Council. During the year Northamptonshire Sport received a grant of £7,500 towards core operating costs from East Northamptonshire Council and paid East Northamptonshire Council £1,750 to support event planning for the Thrapston Tri-Kids Event.

Chris Holmes, Steve Adams and Peter Jones are trustees of Unity Leisure/Northampton Leisure Trust. Northamptonshire Sport paid Unity Leisure/Northampton Leisure Trust £1,284 for the delivery of payroll services, £4,773 for the secondment of a community development officer and £2,180.50 for a Tackling Inequalities Fund grant.