

**NORTHAMPTONSHIRE SPORT**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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## NORTHAMPTONSHIRE SPORT

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## NORTHAMPTONSHIRE SPORT

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

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<b>Trustees</b>	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
<b>Charity registered number</b>	1184107
<b>Principal office</b>	Delapre Abbey Delapre Park London Road Northampton NN4 8AW
<b>Independent auditor</b>	Streets Audit LLP Chartered Accountants Statutory Auditor ECEN Michael Way Warth Park Northamptonshire NN9 6GR

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## NORTHAMPTONSHIRE SPORT

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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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.

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## NORTHAMPTONSHIRE SPORT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 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.

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## NORTHAMPTONSHIRE SPORT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 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 support packages were developed to support the community sessions to restart and this project has now been extended for 3 years to 2024.

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## NORTHAMPTONSHIRE SPORT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### **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 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.

#### **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'.

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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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.



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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### **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.

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## NORTHAMPTONSHIRE SPORT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### **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.

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## NORTHAMPTONSHIRE SPORT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 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 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.

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## NORTHAMPTONSHIRE SPORT

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 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

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## **NORTHAMPTONSHIRE SPORT**

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### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT**

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#### **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.

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## NORTHAMPTONSHIRE SPORT

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

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#### 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.

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## NORTHAMPTONSHIRE SPORT

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

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#### 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.

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## NORTHAMPTONSHIRE SPORT

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

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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](http://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 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	1,838,077	-	1,838,077	-
Other trading activities	5	-	23,008	23,008	-
<b>Total income</b>		<b>1,838,077</b>	<b>23,008</b>	<b>1,861,085</b>	<b>-</b>
<b>Expenditure on:</b>					
Charitable activities	6	479,726	100,326	580,052	-
<b>Total expenditure</b>		<b>479,726</b>	<b>100,326</b>	<b>580,052</b>	<b>-</b>
<b>Net income/(expenditure)</b>		<b>1,358,351</b>	<b>(77,318)</b>	<b>1,281,033</b>	<b>-</b>
Transfers between funds	14	(810,268)	810,268	-	-
<b>Net movement in funds before other recognised gains</b>		<b>548,083</b>	<b>732,950</b>	<b>1,281,033</b>	<b>-</b>
<b>Net movement in funds</b>		<b>548,083</b>	<b>732,950</b>	<b>1,281,033</b>	<b>-</b>
<b>Reconciliation of funds:</b>					
Net movement in funds		548,083	732,950	1,281,033	-
<b>Total funds carried forward</b>		<b>548,083</b>	<b>732,950</b>	<b>1,281,033</b>	<b>-</b>

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 £
<b>Fixed assets</b>					
Tangible assets	11		15,202		-
			<u>15,202</u>		<u>-</u>
<b>Current assets</b>					
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)		-	
<b>Net current assets</b>			1,265,831		-
<b>Total assets less current liabilities</b>			<u>1,281,033</u>		<u>-</u>
<b>Net assets excluding pension asset</b>			<u>1,281,033</u>		<u>-</u>
<b>Total net assets</b>			<u><u>1,281,033</u></u>		<u><u>-</u></u>
<b>Charity funds</b>					
Restricted funds	14		548,083		-
Unrestricted funds	14		732,950		-
<b>Total funds</b>			<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.

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NORTHAMPTONSHIRE SPORT

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STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2021

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	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	1,326,459	-
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(16,129)	-
	<hr/>	<hr/>
<b>Net cash (used in)/provided by investing activities</b>	(16,129)	-
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	1,310,330	-
Cash and cash equivalents at the beginning of the year	-	-
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	1,310,330	-
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The notes on pages 18 to 28 form part of these financial statements

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## NORTHAMPTONSHIRE SPORT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 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.

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## NORTHAMPTONSHIRE SPORT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 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.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

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**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.

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## NORTHAMPTONSHIRE SPORT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 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

	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations - Transfer of operations	1,399,728	<b>1,399,728</b>
Grants	64,527	<b>64,527</b>
Government grants	289,399	<b>289,399</b>
Other income	84,423	<b>84,423</b>
	<u>1,838,077</u>	<u><b>1,838,077</b></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

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Charity trading income	23,008	<b>23,008</b>
	<u>23,008</u>	<u><b>23,008</b></u>

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**NORTHAMPTONSHIRE SPORT**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs	96,146	27,794	<b>123,940</b>
Wages and salaries	294,628	72,532	<b>367,160</b>
Grants payable	88,025	-	<b>88,025</b>
Depreciation	927	-	<b>927</b>
<b>Total 2021</b>	<u>479,726</u>	<u>100,326</u>	<u><b>580,052</b></u>

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs	59,183	64,757	<b>123,940</b>
Wages and salaries	367,160	-	<b>367,160</b>
Grants payable	88,025	-	<b>88,025</b>
Depreciation	927	-	<b>927</b>
<b>Total 2021</b>	<u>515,295</u>	<u>64,757</u>	<u><b>580,052</b></u>

**8. Auditor's remuneration**

	<b>2021 £</b>	<b>2020 £</b>
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	<u><b>4,250</b></u>	<u><b>-</b></u>



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## NORTHAMPTONSHIRE SPORT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 9. Staff costs

	2021 £	2020 £
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 No.	2020 No.
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.

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**NORTHAMPTONSHIRE SPORT**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**11. Tangible fixed assets**

	Buildings £	Sports equipment £	Total £
<b>Cost or valuation</b>			
Additions	5,988	10,141	16,129
At 31 March 2021	<u>5,988</u>	<u>10,141</u>	<u>16,129</u>
<b>Depreciation</b>			
Charge for the year	354	573	927
At 31 March 2021	<u>354</u>	<u>573</u>	<u>927</u>
<b>Net book value</b>			
At 31 March 2021	<u>5,634</u>	<u>9,568</u>	<u>15,202</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>

**12. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	17,550	-
Other debtors	3,858	-
Prepayments and accrued income	12,544	-
	<u>33,952</u>	<u>-</u>

**13. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	55,835	-
Other creditors	22,616	-
	<u>78,451</u>	<u>-</u>

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**NORTHAMPTONSHIRE SPORT**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**14. Statement of funds**

**Statement of funds - current year**

	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Contingency fund	-	-	271,792	271,792
	<hr/>	<hr/>	<hr/>	<hr/>
<b>General funds</b>				
General funds	23,008	(100,326)	538,476	461,158
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Unrestricted funds</b>	23,008	(100,326)	810,268	732,950
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Restricted funds</b>	1,838,077	(479,726)	(810,268)	548,083
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	1,861,085	(580,052)	-	1,281,033
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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## NORTHAMPTONSHIRE SPORT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 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>

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**NORTHAMPTONSHIRE SPORT**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	-	15,202	<b>15,202</b>
Current assets	626,534	717,748	<b>1,344,282</b>
Creditors due within one year	(78,451)	-	<b>(78,451)</b>
<b>Total</b>	<u>548,083</u>	<u>732,950</u>	<u><b>1,281,033</b></u>

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

	<b>2021 £</b>	<b>2020 £</b>
Net income for the year (as per Statement of Financial Activities)	<b>1,281,033</b>	-
<b>Adjustments for:</b>		
Depreciation charges	<b>927</b>	-
Decrease/(increase) in debtors	<b>(33,952)</b>	-
Increase in creditors	<b>78,451</b>	-
<b>Net cash provided by operating activities</b>	<u><b>1,326,459</b></u>	<u>-</u>

**18. Analysis of cash and cash equivalents**

	<b>2021 £</b>	<b>2020 £</b>
Cash in hand	<b>1,310,330</b>	-
<b>Total cash and cash equivalents</b>	<u><b>1,310,330</b></u>	<u>-</u>

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## NORTHAMPTONSHIRE SPORT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 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
	<u>1,310,330</u>	<u>1,310,330</u>

#### 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.