

# TYNE AND WEAR SPORT

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2019

# **Tyne And Wear Sport**

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# Tyne And Wear Sport

## Reference and Administrative Details

<b>Trustees</b>	A G Walton S E Duncan C J Mitchell E M G Milne (resigned 15 October 2018) J T Dias H J French (resigned 20 June 2018) P Lynch S K Webb M Cormack (appointed 24 April 2018) A Blenkinsop (appointed 24 April 2018)
<b>Key Management Personnel</b>	Ian Simon (resigned 31 August 2019) David Marrin Adam Brougham Xerxes Setna
<b>Principal Office</b>	Parsons House Parsons Road Washington Tyne & Wear NE37 1EZ
<b>Company Registration Number</b>	07176549
<b>Charity Registration Number</b>	1135223
<b>Bankers</b>	Barclays Bank PLC Fawcett Street 53 Fawcett Street Sunderland SR1 1RS  The Co-operative Bank Plc Central Customer Services PO Box 250 Delf House Skelmersdale Lancashire WN8 6WT
<b>Auditor</b>	MHA Tait Walker Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

# **Tyne And Wear Sport**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2019.

### **Structure, governance and management**

#### ***Nature of governing document***

Tyne & Wear Sport (TWS) is a charitable company limited by guarantee, incorporated on 3 March 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### ***Recruitment and appointment of trustees***

The directors of the company are also trustees of the charity for the purposes of charity law and under the company's Articles of Association. Each trustee retires annually and all are eligible for re-election to serve for a maximum of eight consecutive years and then must have a break of four years before seeking re-election.

Directors / trustees are recruited by open advertisement against published skills and experience specification. The Chair is appointed from within the Board.

#### ***Induction and training of trustees***

All new trustees receive access to an online information resource and are invited to attend an induction briefing with the Chair and the Chief Executive. The briefing covers the following areas:

- The roles and responsibilities of trustees
- The main documents relating to the organisation including the Articles of Association
- Financial Plans and Projections
- Information about specific programmes and projects
- Code of Conduct
- Conflict of Interest

Trustees also receive regular publications and briefing updates that might have an impact on the charity's strategic planning and operations and are provided with an opportunity to meet employees.

#### ***Organisational structure***

The Board comprises all of the trustees. The Chief Executive serves as secretary and has no voting rights.

# **Tyne And Wear Sport**

## **Trustees' Report**

### **Objectives and activities**

#### ***Objects and aims***

The charity has the following objectives:

- to promote the health of individuals and communities through increased community participation in sport, active recreation and physical fitness;
- to advance and further the education of the public in relation to physical fitness, nutrition, active recreation and lifestyle;
- to provide or assist in providing facilities in the interests of social welfare for recreation, physical education or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, disability, financial hardship or social circumstances with the aim of improving their life condition;
- to advance the education of the public, particularly, but not exclusively those working with children or vulnerable adults, their carers and families, and children, young people and vulnerable adults themselves, in child and vulnerable adults protection.
- to advance such other charitable purposes beneficial to the community and consistent with the objects set out above; for the benefit of the inhabitants of Tyne and Wear and the surrounding areas.

#### ***Objectives, strategies and activities***

Tyne and Wear Sport is one of 43 Active Partnerships (APs) across England. We are funded and supported by Sport England, other national bodies and a wide range of local organisations. Our work is focused on increasing the quantity, improving the quality and widening access to sport and physical activity to improve lives in Tyne & Wear. We are particularly focused on helping under-represented groups (namely people with disabilities, women and girls, and those from lower socio-economic groups), who have higher levels of inactivity, to become and remain active.

Our role is to provide strategic leadership and operational support to those who plan and deliver sport and physical activity in Tyne & Wear. We work with a wide range of organisations, including local authorities, national governing bodies of sport (NGBs), public health, schools, colleges, universities, sports clubs, national equity organisations and various local community and voluntary groups.

#### ***Fundraising disclosures***

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

# Tyne And Wear Sport

## Trustees' Report

### *Public benefit*

We have a strategic remit to:

- Support Sport England to deliver its national strategy at a local level, focused upon reducing levels of physical inactivity, particularly amongst under-represented groups.
- Develop a strong granular understanding of our sub-region, including understanding the strategic priorities of our partners, and the motivations and behaviours of our priority audiences.
- Broker effective partnerships between a wide range of organisations, to improve the existing local delivery system and better co-ordinate resources and delivery in the sub-region.
- Interpret and shape national, regional and local policy to best fit community needs.
- Support local organisations with funding applications, as well as helping to secure greater investment into sport and physical activity.
- Make the case for sport and physical activity across wider departments and agendas (e.g. health and wellbeing, transport and planning).

In addition to our Sport England primary role which is focused upon reducing levels of physical inactivity, we also receive funding from Sport England and other bodies to manage, co-ordinate and deliver specific projects. These projects are usually driven nationally with local responsibility being delegated to APs.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

During the 2018-19 year many programmes and projects have been undertaken that demonstrate the public benefit of the charity's work. Examples of the variety and scope of this work are presented below:

#### **School Games**

The School Games enables every school and student to participate in competitive sport, including providing meaningful opportunities for disabled young people and young leaders.

During the 2018/19 academic year 132 schools across Tyne & Wear successfully qualified for the Level 3 events, with 3,098 students competing. Approximately half of these students attended one of the two multi-sport finals, which took place during the academic year. Many sport specific events were also organised throughout the year, providing numerous additional opportunities for young people to get more involved in competitive sport.

We provided more opportunities for under-represented groups to take part in competitions, for example, we ran a wide range of activities for children with disabilities. We also ran female only events designed to engage girls, and make them aware of the wide range of opportunities that exist, as well as empowering them to participate more regularly in physical activity.

# **Tyne And Wear Sport**

## **Trustees' Report**

### **Tyne & Wear PE and School Sport Alliance**

We continued to work closely with our educational partners to create the Tyne & Wear PE and School Sport Alliance, which was established as the key strategic network providing leadership and advocacy for high quality PE, school sport and physical activity across the sub-region. Working alongside the partners on the Alliance Board, we produced and launched a pledge for schools in Tyne & Wear to sign up to, to show their support and commitment to improving the lives of their pupils through PE, school sport and physical activity. By the end of March 2019, 65 schools had signed up to the pledge.

### **Primary PE & School Sport**

Sport England continued to commission us to strengthen the links between primary schools and those organisations working in sport/physical activity both locally and nationally, including the Youth Sport Trust, the Association for Physical Education, local authorities, School Games Organisers and community organisations. During the year we actively engaged with more than 140 schools to ensure the way they are spending the funding will have a positive impact on the quantity and/or quality of PE and sport opportunities for their pupils. We also provided a number of training opportunities, which enabled 85 teaching staff to access additional CPD opportunities.

### **Active Lives Children and Young People**

We supported Sport England and their research partner Ipsos MORI to gather information about the amount and type of sport and physical activity undertaken by children and young people aged 5-16 across Tyne & Wear. This work, an extension of the adult Active Lives Survey, aims to provide a better understanding of children's attitudes and behaviours around sport and physical activity. It will also shape and influence local decision-making, as well as inform government policy on the Primary PE and Sports Premium, Childhood Obesity Plan, School Sport Action Plan and other cross-departmental programmes.

### **Satellite Clubs**

Our Satellite Clubs programme continued to expand with a focus on inactive young people from our three priority groups; people with disabilities, women and girls, and those living in economically disadvantaged areas. Whilst continuing to sustain those clubs established during the previous 5 years of delivery, we targeted investment and worked in partnership with numerous organisations to establish new clubs for hard-to-reach 14-19 year olds. By the end of 2018/19 a total of 30 satellite clubs had been sustained with 11 new satellite clubs established and 455 new participants engaged.

### **Growing and Strengthening Clubs, Coaches and Volunteers**

In 2018/19 we continued to deliver the highly successful Tyne & Wear Sport Club Bursary scheme. We made awards to 13 clubs, allocating more than £7,000 across a variety of sports, and we established the Tyne & Wear Club Network to provide dedicated support, advice and training opportunities to registered clubs. We also supported 61 coaches via the Tyne & Wear Sport Coach Bursary scheme. Through the Coach Bursary Scheme, £8,670 of funding was allocated during the year, which was used to pay for a variety of qualifications.

We published our workforce development strategy, which sets out a framework for organisations within Tyne & Wear to focus their resources, to develop a workforce that is fit for purpose and better able to meet the challenge of tackling inactivity. A key focus of the strategy is to ensure that the workforce is more reflective of the Tyne & Wear population and that everyone working in the sector has the essential interpersonal skills, as well as technical skills, to enable them to successfully engage, motivate and retain those who are inactive.

# **Tyne And Wear Sport**

## **Trustees' Report**

We also delivered another very successful Pass On Your Passion campaign which recognised the impact coaches and volunteers have on people's lives. Two separate #POYP campaigns were delivered in 2018/19 recognising both females and disabled coaches and/or those working with participants with disabilities. The campaign celebrated their successes and acknowledged their commitment to delivering sport and physical activity opportunities to our priority groups.

In addition, we also continued to organise a wide range of training opportunities for coaches, volunteers and other club personnel. Over the year, 891 people attended training workshops that we organised.

### **Research & Insight**

Throughout the year we continued to fulfil requests for research and insight which came from new and existing partners. We prepared reports containing insight about the sporting landscape in Tyne & Wear such as participation rates, facility mapping and sport specific insight. In addition to this, the reports provided insight into the social, economic and health environment in which we operate, the purpose of which was to support funding applications and inform programme planning for local authorities, sports clubs, schools, sports foundations, national governing bodies and other partners.

We also utilised our research and insight expertise to carry out primary research, which was used to inform our own programmes, particularly in relation to targeting our priority groups.

### **Active Workplace**

During 2018-19 our Active Workplace programme continued to be a success. Over the year we supported 31 businesses to develop a more active workforce. In total we organised and delivered 47 bespoke in-house courses for company employees and 5 workplace events, helping to provide opportunities for 562 people to become more active. We also launched our Active Workplace Tackling Inactivity Project, which involved setting up some pilot projects to tackle inactivity in the workplace and targeting those employees who were the most sedentary and inactive.

### **Tyne & Wear Disability Sport Forum**

We continued to chair and co-ordinate the Tyne & Wear Disability Sport Forum, a role we've carried out since 2007. The forum brings together a wide range of partners dedicated to increasing the quantity and improving the quality of opportunities for people with disabilities to participate in sport and physical activity, and realise their sporting potential. The forum enables and encourages improved communication between organisations developing disability sport, and it allows partners to work together to capitalise on funding opportunities, organise and promote training, as well as supporting the planning, promotion and delivery of initiatives, events and activities. Working alongside the partners in the forum, we created and ran our inaugural Active Disability Month in September 2018, which was a huge success, and saw the organisation and promotion of numerous activities, events and training courses.

### **North East Disability Tennis Network**

We continued our work helping to support the management and co-ordination of the North East Disability Tennis Network, and supporting local providers with the delivery of tennis activities targeting inactive disabled people. Over the year, approximately 500 people with disabilities participated in tennis through the programme, the majority of which have been encouraged and enabled to play tennis on a regular basis.



# **Tyne And Wear Sport**

## **Trustees' Report**

### **The North East Disability Sport Awards**

In partnership with the three other Active Partnerships in the region, we organised the sixteenth North East Disability Sports Awards, in association with Everyone Active. Almost 200 guests attended the event with over 70 individuals and clubs nominated for the 10 awards on offer. The Male and Female Personality of the Year awards went to Stephen Miller MBE and Emily Stewart respectively, with numerous other awards presented to high level performers, clubs, coaches and volunteers. The headline sponsor for the event was Everyone Active, with additional sponsorship provided by Active Northumberland, D&P Trophies, Metro Red North East, SMILE Through Sport and Sporting Chance.

### **Maintaining the Advanced Level of the National Safeguarding Standards**

We continued to work hard to ensure that children, young people and adults at risk can take part in sport and physical activity in a safer environment. We once again undertook a comprehensive self-assessment at the start of the year, and produced an annual implementation plan to improve our safeguarding practices. Some of the key actions we completed were:

- the safeguarding lead and deputy officers both attended the national 2-day CPSU Time to Listen training to refresh their knowledge, and held a mini session with the wider team on their return to improve the team's safeguarding knowledge and confidence.
- we arranged for the CPSU to deliver a bespoke safeguarding training session locally for our partners, based on their safeguarding needs.
- we revised and refreshed our photography procedures to make them much more robust.
- we organised and delivered many UK Coaching Safeguarding Training Courses for our local partners, clubs and coaches, as well as Multi Sport Time 2 Listen courses.
- we continued to ensure safeguarding was embedded in all of our key programmes, including the School Games and Satellite Clubs programme.
- we promoted relevant national campaigns widely e.g. Parents in Sport Week.

### **Daily Mile**

We produced a comprehensive funding application, and despite strong competition from numerous other APs, we were successful in our bid for funding from Sport England to recruit and employ a local co-ordinator. The co-ordinator, who joined us in January 2019, is line managed by ourselves, but works closely with Sport England and The Daily Mile Foundation. Their role is to increase the number of primary schools signed up to The Daily Mile and delivering the initiative to a high quality. During their first 3 months in post, an additional 40 primary schools signed up to deliver the Daily Mile, which was a 52% increase.

# Tyne And Wear Sport

## Trustees' Report

### Financial review

During the year investment was derived from a variety of sources including Sport England, the Department for Education and the Tennis Foundation. This investment was made available to achieve various objectives including:

- delivering a variety of specific programmes, such as the School Games and Satellite Clubs.
- developing and maintaining networks to enhance the planning, co-ordination and delivery of sport and physical activity.
- supporting the development of more and better opportunities for people to become and remain physically active.
- co-ordinating and promoting training courses to help to upskill coaches and volunteers, and supporting clubs and other organisations to access funding.
- Undertaking research and producing insight to identify gaps in provision and enable organisations to enhance their sport/physical activity offer.

### Policy on reserves

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves - those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. The Trustees considered it would be appropriate to hold the equivalent of 6 months operational costs which would equate to holding approximately £160,000 in free reserves.

The directors have designated:

- Staff redundancy and other associated costs arising in the event of a winding up of the charity for £84,000 (2018 - £92,000).
- Working capital fund of £220,000 (2018 -£220,000)

At the year end, free reserves were £249,222 (2018: £228,157), an increase of £21,065 in the year. Together with the designated reserves the free reserves provides the entity with reserves in excess of the level required, in accordance with the charity's reserve policy.

The trustees have prepared a budget and cashflow forecast and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.

# Tyne And Wear Sport

## Trustees' Report

### **Key Management Personnel**

The board, who give their time freely and no trustees received remuneration in the year, have considered who the Key Management Personnel (KMP) of the charity, as noted in the Reference and Administration section. Together with the board, these KMP are those in charge of directing and controlling, running and operating the activities of the charity on a day to day basis. The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. The trustees benchmark against pay levels of other charities and similar organisations within the sector and the region. Pay levels are set using this information together with the budget and forecast information, ensuring that the charity can afford any proposed increases. The board then agree any uplift to remuneration.

### **Internal Control & Risk Management**

The trustees continue to keep under review all the major risks to which the charity may be exposed. The organisation's internal financial controls are designed to provide reasonable assurance against material misstatement or loss. These include:

- Budget planning for the next financial year, starting in October
- Approval of annual budget in January / February
- Regular consideration by trustees of financial results and variations from budget
- Monitoring of performance against the annual plan
- Delegation of authority and separation of duties

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

The year 2019-20 will see significant change for the charity, as it broadens its geographical scope to work more closely with partners and stakeholders in Northumberland as well as Tyne & Wear. In creating a shared legal entity (SLE) with the Active Partnership that has previously been responsible for the Northumberland area, we will strive to reduce physical inactivity levels and deliver the Government's five outcomes for sport and physical activity, namely: physical wellbeing, mental wellbeing, individual development, social and community development, and economic development.

During 2019-20, we will recruit a new Chief Executive Officer to drive forward the new SLE, overseeing a larger workforce following the transfer of staff to the charity from Northumberland Sport. The SLE will continue to drive the delivery of the 2018-2021 strategy for Tyne & Wear, with a key focus on the three priority inactive audiences of women/girls, disabled people and those from lower socio-economic groups, whilst also reviewing the opportunities that the closer connectivity with Northumberland provides in order to ensure that physically inactive residents across both Tyne & Wear and Northumberland become more physically active. Similarly, delivering the objectives of the existing physical inactivity strategy for Northumberland will form a key element of the organisation's focus in 2019-20 following the coming together with Northumberland Sport.

The trustees recognise the significant opportunities that the new SLE will provide, but they are also acutely aware that the change management process will require financial and human resources to ensure that the organisation emerges in an even stronger strategic position to drive forward its *raison d'être*.

# Tyne And Wear Sport

## Trustees' Report

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Tyne And Wear Sport for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

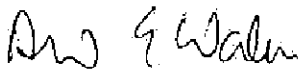
### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

### Reappointment of auditor

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of MHA Tait Walker as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 29.10.15 and signed on its behalf by:



A G Walton  
Trustee

# **Tyne And Wear Sport**

## **Independent Auditor's Report to the Members of Tyne And Wear Sport**

### **Opinion**

We have audited the financial statements of Tyne And Wear Sport (the 'charity') for the year ended 31 March 2019, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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.

### **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, except to the extent otherwise explicitly stated in our report, 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.

## **Tyne And Wear Sport**

### **Independent Auditor's Report to the Members of Tyne And Wear Sport**

#### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 10], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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.

#### **Auditor's responsibilities for the audit of the financial statements**

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

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.

## Tyne And Wear Sport

### Independent Auditor's Report to the Members of Tyne And Wear Sport

#### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Simon Brown BA ACA DChA (Senior Statutory Auditor)  
For and on behalf of MHA Tait Walker  
Chartered Accountants  
Statutory Auditor  
Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

Date: 4.11.19

MHA Tait Walker is a trading name of Tait Walker LLP.

## Tyne And Wear Sport

### Statement of Financial Activities for the Year Ended 31 March 2019 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	7,480	11,650	19,130	8,964
Charitable activities	4	271,861	305,834	577,695	683,805
Other trading activities	5	46,204	-	46,204	40,853
Investment income	6	1,775	-	1,775	1,083
Total Income		<u>327,320</u>	<u>317,484</u>	<u>644,804</u>	<u>734,705</u>
<b>Expenditure on:</b>					
Raising funds	7	(19,969)	-	(19,969)	(9,591)
Charitable activities	8	(278,289)	(325,908)	(604,197)	(722,224)
Total Expenditure		<u>(298,258)</u>	<u>(325,908)</u>	<u>(624,166)</u>	<u>(731,815)</u>
Net Income/(expenditure)		29,062	(8,424)	20,638	2,890
Transfers between funds		(21,333)	21,333	-	-
Net movement in funds		7,729	12,909	20,638	2,890
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>556,865</u>	<u>50,891</u>	<u>607,756</u>	<u>604,866</u>
Total funds carried forward	20	<u>564,594</u>	<u>63,800</u>	<u>628,394</u>	<u>607,756</u>

All of the charity's activities derive from continuing operations during the above two periods.



## Tyne And Wear Sport

### Comparative Statement of Financial Activities for the Year Ended 31 March 2018

(Including Income and Expenditure Account and Statement of Total  
Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2018 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	-	8,964	8,964
Charitable activities	4	291,940	391,865	683,805
Other trading activities	5	40,803	50	40,853
Investment Income	6	1,083	-	1,083
Total income		<u>333,826</u>	<u>400,879</u>	<u>734,705</u>
<b>Expenditure on:</b>				
Raising funds	7	(9,591)	-	(9,591)
Charitable activities	8	(303,412)	(418,812)	(722,224)
Total expenditure		<u>(313,003)</u>	<u>(418,812)</u>	<u>(731,815)</u>
Net income/(expenditure)		20,823	(17,933)	2,890
Transfers between funds		<u>(20,482)</u>	<u>20,482</u>	-
Net movement in funds		341	2,549	2,890
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>556,524</u>	<u>48,342</u>	<u>604,866</u>
Total funds carried forward	20	<u>556,865</u>	<u>50,891</u>	<u>607,756</u>

# Tyne And Wear Sport

(Registration number: 07176549)  
Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	15	11,372	16,708
<b>Current assets</b>			
Debtors	16	31,094	20,381
Cash at bank and in hand		<u>617,867</u>	<u>587,411</u>
		648,961	607,792
<b>Creditors: Amounts falling due within one year</b>	17	<u>(31,939)</u>	<u>(18,744)</u>
<b>Net current assets</b>		<u>617,022</u>	<u>589,048</u>
<b>Net assets</b>		<u>628,394</u>	<u>607,756</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		63,800	50,891
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>564,594</u>	<u>556,865</u>
<b>Total funds</b>	20	<u>628,394</u>	<u>607,756</u>

The financial statements on pages 14 to 31 were approved by the trustees, and authorised for issue on 29 March 2019 and signed on their behalf by:



A G Walton  
Trustee

## Tyne And Wear Sport

### Statement of Cash Flows for the Year Ended 31 March 2019

	Note	2019 £	2018 £
<b>Cash flows from operating activities</b>			
Net cash income		20,638	2,890
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	7	11,254	10,861
Investment income	6	<u>(1,775)</u>	<u>(1,083)</u>
		30,117	12,668
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	16	(10,713)	3,265
Increase/(decrease) in creditors	17	10,277	(32,747)
Increase in deferred income		<u>4,918</u>	<u>-</u>
Net cash flows from operating activities		<u>34,599</u>	<u>(16,814)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	15	(5,918)	(9,027)
Investment income		<u>1,775</u>	<u>1,083</u>
Net cash flows from investing activities		<u>(4,143)</u>	<u>(7,944)</u>
Net increase/(decrease) in cash and cash equivalents		30,456	(24,758)
Cash and cash equivalents at 1 April		<u>587,411</u>	<u>612,169</u>
Cash and cash equivalents at 31 March		<u><u>617,867</u></u>	<u><u>587,411</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

# **Tyne And Wear Sport**

## **Notes to the Financial Statements for the Year Ended 31 March 2019**

### **1 Charity status**

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is: Parsons House, Parsons Road, Washington, Tyne & Wear , NE37 1EZ

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### **Basis of preparation**

Tyne And Wear 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 notes.

The functional currency is sterling.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Estimation uncertainty and judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. There are considered to be no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies which effect the amounts recognised in the financial statements.

#### **Income and endowments**

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 the income receivable can be measured reliably.

# **Tyne And Wear Sport**

## **Notes to the Financial Statements for the Year Ended 31 March 2019**

### **2 Accounting policies (continued)**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### ***Charitable activities***

Income from contracts and supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

# Tyne And Wear Sport

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 2 Accounting policies (continued)

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Sports Equipment	33% Straight line
Office Equipment	15% Reducing balance
Computer Equipment	33% Reducing balance

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

#### **Trade debtors**

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

## Tyne And Wear Sport

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 2 Accounting policies (continued)

##### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

##### Trade creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

##### Fund structure

Unrestricted Income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted Income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

##### Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

##### Pensions and other post retirement obligations

Contributions to a defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### 3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2019	2018
		£	£	£
Donations from individuals	7,480	-	7,480	-
Grants from other charities	-	11,650	11,650	8,964
	<u>7,480</u>	<u>11,650</u>	<u>19,130</u>	<u>8,964</u>

Included in grants from other charities is a grant from the Lawn Tennis Association of £11,650 (2018 - £8,964).

# Tyne And Wear Sport

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General			
	£	£	£	£
Sport England	<u>271,861</u>	<u>305,834</u>	<u>577,695</u>	<u>683,805</u>

### 5 Income from other trading activities

	Unrestricted funds	Total 2019	Total 2018
	General		
	£	£	£
Conferences and similar events	37,274	37,274	35,606
Property rental income	2,000	2,000	-
Other Income	<u>6,930</u>	<u>6,930</u>	<u>5,247</u>
	<u>46,204</u>	<u>46,204</u>	<u>40,853</u>

### 6 Investment income

	Unrestricted funds	Total 2019	Total 2018
	General		
	£	£	£
Interest receivable on bank deposits	<u>1,775</u>	<u>1,775</u>	<u>1,083</u>

### 7 Expenditure on raising funds

#### a) Costs of generating donations and legacies

	Unrestricted funds	Total 2019	Total 2018
	General		
	£	£	£
Course and event costs	<u>19,969</u>	<u>19,969</u>	<u>9,591</u>



## Tyne And Wear Sport

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 8 Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	£	£	£
Promotion of Sport and health in Tyne and Wear	272,395	325,908	598,303	713,751
Governance costs	5,894	-	5,894	8,473
	<u>278,289</u>	<u>325,908</u>	<u>604,197</u>	<u>722,224</u>
		Activity undertaken directly £	Total 2019 £	Total 2018 £
Promotion of Sport and health in Tyne and Wear		598,303	598,303	713,751
Governance costs		5,894	5,894	8,473
		<u>604,197</u>	<u>604,197</u>	<u>722,224</u>

In addition to the expenditure analysed above, there are also governance costs of £5,894 (2018 - £8,473) which relate directly to charitable activities. See note 9 for further details.

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Audit fees			
Audit of the financial statements	4,080	4,080	4,080
Legal fees	1,778	1,778	4,357
Allocated support costs	36	36	36
	<u>5,894</u>	<u>5,894</u>	<u>8,473</u>

## Tyne And Wear Sport

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 10 Income received from public investors

	Sport England	Lawn Tennis Association	Non Public Income	Total
			£	£
Revenue Grants	577,695	11,650		589,345
Capital Grants			-	-
Other income	-	-	55,459	55,459
<b>Total income</b>	<b>577,695</b>	<b>11,650</b>	<b>55,459</b>	<b>644,804</b>
Staff Costs	406,328			406,328
Equipment Hire & Purchases	29,366	408	19,969	49,743
Coach fees/expenses	31,229			31,229
Facilities	29,891			29,891
Transport and Travel Costs	2,722	137		2,859
Marketing	9,479		2,793	12,272
Other Grants		10,632		10,632
Other Training	10,891			10,891
Other Costs	66,686	-	3,635	70,321
<b>Total Expenditure</b>	<b>586,592</b>	<b>11,177</b>	<b>26,387</b>	<b>624,166</b>
<b>Net Income</b>	<b>(8,897)</b>	<b>473</b>	<b>29,062</b>	<b>20,638</b>

# Tyne And Wear Sport

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 11 Net incoming/outgoing resources

Net incoming resources for the year include:

	2019 £	2018 £
Audit fees	4,080	4,080
Depreciation of fixed assets	<u>11,253</u>	<u>10,862</u>

### 12 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

#### A G Walton

£623 (2018: £131) of expenses were reimbursed to A G Walton during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

### 13 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
<b>Staff costs during the year were:</b>		
Wages and salaries	289,207	317,605
Social security costs	25,323	15,278
Pension costs	<u>61,072</u>	<u>32,973</u>
	<u>375,602</u>	<u>365,856</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2019 No	2018 No
Management	4	4
Charitable Activities	<u>6</u>	<u>6</u>
	<u>10</u>	<u>10</u>

The number of employees whose emoluments fell within the following bands was:

	2019 No	2018 No
£70,001 - £80,000	<u>1</u>	<u>1</u>

## Tyne And Wear Sport

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 13 Staff costs (continued)

The total employee benefits of the key management personnel of the charity were £213,105 (2018 - £203,171).

#### 14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 15 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2018	55,442	55,442
Additions	<u>5,918</u>	<u>5,918</u>
At 31 March 2019	<u>61,360</u>	<u>61,360</u>
<b>Depreciation</b>		
At 1 April 2018	38,734	38,734
Charge for the year	<u>11,254</u>	<u>11,254</u>
At 31 March 2019	<u>49,988</u>	<u>49,988</u>
<b>Net book value</b>		
At 31 March 2019	<u>11,372</u>	<u>11,372</u>
At 31 March 2018	<u>16,708</u>	<u>16,708</u>

#### 16 Debtors

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors	9,843	9,944
Prepayments	11,019	10,437
Accrued income	<u>10,232</u>	<u>-</u>
	<u>31,094</u>	<u>20,381</u>

## **Tyne And Wear Sport**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **17 Creditors: amounts falling due within one year**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors	6,109	7,039
Other taxation and social security	7,026	-
Other creditors	4,710	-
Accruals	9,176	9,705
Deferred income	4,918	-
	<u>31,939</u>	<u>16,744</u>

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April 2018	-	-
Resources deferred in the period	4,918	-
Amounts released from previous periods	-	-
Deferred income at year end	<u>4,918</u>	<u>-</u>

#### **18 Pension and other schemes**

##### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £61,072 (2018 - £32,973).

#### **19 Commitments**

##### **Other financial commitments**

The charitable company had commitments for operating leases.

The total amount of other financial commitments not provided in the financial statements was £5,700 (2018 - £5,700).

## Tyne And Wear Sport

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 20 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	244,865	327,320	(298,258)	(13,333)	260,594
<i>Designated</i>					
Redundancy	92,000	-	-	(8,000)	84,000
Working Capital Fund	220,000	-	-	-	220,000
	<u>312,000</u>	<u>-</u>	<u>-</u>	<u>(8,000)</u>	<u>304,000</u>
<b>Total Unrestricted funds</b>	<u>556,865</u>	<u>327,320</u>	<u>(298,258)</u>	<u>(21,333)</u>	<u>564,594</u>
<b>Restricted funds</b>					
School Games	-	45,000	(49,353)	22,833	18,480
Leaders Programme	10,897	8,000	(15,859)	-	3,038
Work Force	-	40,000	(40,000)	-	-
Satellite Clubs	4,437	127,310	(131,747)	-	-
Primary Premium	21,202	47,524	(47,620)	-	21,106
Disability Tennis Network	6,065	11,650	(11,177)	(1,500)	5,038
Active Lives	8,290	10,000	(14,123)	-	4,167
Daily Mile	-	25,000	(13,029)	-	11,971
Community Asset Fund - Tumble	-	3,000	(3,000)	-	-
	<u>50,891</u>	<u>317,484</u>	<u>(325,908)</u>	<u>21,333</u>	<u>63,800</u>
<b>Total restricted funds</b>	<u>50,891</u>	<u>317,484</u>	<u>(325,908)</u>	<u>21,333</u>	<u>63,800</u>
<b>Total funds</b>	<u>607,756</u>	<u>644,804</u>	<u>(624,166)</u>	<u>-</u>	<u>628,394</u>

## **Tyne And Wear Sport**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **20 Funds (continued)**

The specific purposes for which the funds are to be applied are as follows:

**School Games** - The Sainsbury's School Games enables every school and student to participate in competitive sport, including providing meaningful opportunities for disabled young people and young leaders. The competition is made up of four levels: competing with classmates (level 1), competing against other local schools (level 2), competing in county final events (level 3) and a national event (level 4).

**Leadership & Volunteering** - We receive funding from Sport England to identify and deploy adult volunteers aged 16 and over in particular, but not exclusively, to support the planning, delivery and evaluation of the Level 2 School Games programme within Tyne & Wear.

**Workforce** - A grant from Sport England to deliver an agreed plan to increase the quantity and improve the quality of coaching in Tyne & Wear.

**Satellite Clubs & Club Link Maker** - are extensions of community sports clubs which can offer a different sporting experience for young people. Satellites differ because they bring sport to young people in very local venues and also because they aim to attract young people who are not typically very sporty. Satellites are run by established sports clubs who bring their expertise and enthusiasm to local places where young people already meet. Together the club and participants create a satellite club that offers sport in the way that young people want to receive it. Sport England provide us with programme funding for us to establish and help maintain these clubs and capacity funding via the Club Link Maker (CLM) to provide us with the capacity to manage the programme.

**Primary School Sport** - Sport England commissioned us to strengthen the links between primary schools and those organisations working in sport both locally and nationally, including the Youth Sport Trust, the Association for Physical Education, local authorities, school games organisers and community organisations. Our role is to work with those primary schools that want or need help to make the most effective use of the additional Primary Premium funding.

**Disability Tennis Network** - The grant we received from the Lawn Tennis Association was funding to manage the NE Disability Tennis network, more specifically to oversee the management and reporting of activity focused on providing tennis opportunities for people with disabilities.

**Active Lives** - We are supporting Sport England and their research partner Ipsos MORI to gather information about the amount and type of sport and physical activity undertaken by children and young people aged 5 – 16 years across Tyne & Wear. This work is an extension of the Active Lives Survey which initially gathered information from those aged 16 +.

**Daily Mile** – we received an award from Sport England to recruit and employ a local co-ordinator to increase the number of primary schools signed up to The Daily Mile and delivering this to a high quality. The co-ordinator is line managed by ourselves, but works closely with Sport England and The Daily Mile Foundation.

## Tyne And Wear Sport

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 20 Funds (continued)

Community Asset Fund Award – Sport England agreed to provide us with a small grant for project development costs on behalf of Tumble Gymnastics and Activity Centre. The award is being made to cover the costs of a consultant whose role is to ascertain whether or not the project being led by Tumble is viable, and the work is needed in order for Sport England to take a final decision on Tumble's application.

In 2017 there was an extension of the School games programme to August 2017, from the normal financial year ending 31st March. This resulted in too much cost being allocated in that year and as at 31 March 2019 the actual fund remaining to use until 31 August has been calculated and a transfer from unrestricted created to correct the balance.

The Lawn Tennis Association allows a £750 administration fee to be charged per year. The amount for 2018 was not claimed pre 31 March 2018 and therefore been transferred in the current year. This program runs 1 January to 31 December and therefore the admin fee for the current year has also been claimed.

#### 21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	11,372	-	-	11,372
Current assets	281,161	304,000	63,800	648,961
Current liabilities	(31,939)	-	-	(31,939)
Total net assets	<u>260,594</u>	<u>304,000</u>	<u>63,800</u>	<u>628,394</u>

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	16,708	-	-	16,708
Current assets	244,901	312,000	50,891	607,792
Current liabilities	(16,744)	-	-	(16,744)
Total net assets	<u>244,865</u>	<u>312,000</u>	<u>50,891</u>	<u>607,756</u>



## Tyne And Wear Sport

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 22 Analysis of net funds

	At 1 April 2018 £	Cash flow £	At 31 March 2019 £
Cash at bank and in hand	587,411	30,456	617,867
Net debt	<u>587,411</u>	<u>30,456</u>	<u>617,867</u>
	At 1 April 2017 £	Cash flow £	At 31 March 2018 £
Cash at bank and in hand	612,169	(24,758)	587,411
Net debt	<u>612,169</u>	<u>(24,758)</u>	<u>587,411</u>

#### 23 Related party transactions

There were no related party transactions in the year.