Charity number: 1184107

NORTHAMPTONSHIRE SPORT

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

NORTHAMPTONSHIRE SPORT

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2026

Trustees	Cristina Taboada-Naya, Chair Steven John Brian North Kerry Susan Purnell MA Reemesh Vinod Patel Mandy Young MBE DL (resigned 24 April 2025) Nicky Bliss FCIPD Lucy Ferguson Dr Rachael Lewis PhD Robert Colmer
Charity registered number	1184107
Principal office	Delapre Abbey Delapre Park London Road Northampton NN4 8AW
Independent auditor	Streets Audit LLP Chartered Accountants Statutory Auditor Enterprise Centre Michael Way Warth Park Way Raunds Northamptonshire NN9 6GR

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report together with the audited financial statements of Northamptonshire Sport for the year from 1 April 2025 to 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), as amended.

Objectives and activities

a. Policies and objectives

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

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

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

b. Strategies for achieving objectives

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

1. **Recover and reinvent** - Recovering from the biggest crisis in a generation and reinventing as a vibrant, relevant and sustainable network of organisations providing sport and physical activity opportunities that meet the needs of different people.

2. **Connecting communities** - Focusing on sport and physical activity's ability to make better places to live and bring people together.

3. **Positive experiences for children and young people** - Unrelenting focus on positive experiences for all children and young people as the foundations for a long and healthy life.

4. **Connecting with health and wellbeing** - Strengthening the connections between sport, physical activity, health and wellbeing, so more people can feel the benefits of, and advocate for, an active life.

5. **Active environments** - Creating and protecting the places and spaces that make it easier for people to be active.

Objectives and activities (continued)

Move Northamptonshire Framework

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

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

'Move Northamptonshire' has a shared ambition that:

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

Its key outcomes are that:

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

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

"Create a Northamptonshire of 2050 where an active life is innate, the norm, part of everyone's everyday".

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

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

- **Children & Young People:** Working with Schools, Academy chains, sports clubs, communities, local charities, FE Colleges, extracurricular providers, universities, families directly or Children's Social Services, and joining them up in a way that benefits the child.

- **Health & Wellbeing:** working with Public Health, the Integrated Care System, Adult Social Care, Acute Services and Hospitals, Primary Care Networks, Social Prescribers, and local charities threading active lifestyles into every aspect of the health system, primary, secondary, and tertiary care.

- **Communities:** working with Local Authorities, the VCSE, Police, local charities, sports clubs, local activators and residents themselves on a place-based approach. Co-designing, doing with not to, building capacity is how we can help those in greatest need access physical activity.

- **Environment:** working with Planning, Assets & Property Teams, Leisure Providers, Housing and the private sector on crafting an 'Active Environment' - indoor and outdoor, built and natural, sporting and non-sporting, green, blue and grey spaces.

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Our activities focus on the groups and places where physical inactivity is most persistent. Data released in April 2026 from Sport England's Active Lives Survey showed that the proportion of adults across Northamptonshire achieving 150+ minutes of physical activity per week, classed as 'active', decreased slightly to 61.8% of the population and remains consistently below the national average for England. Certain groups within the population are less likely to be active, including people with limiting illness or disability, people from non-white ethnic backgrounds and people from lower socio-economic groups, with inequalities widening over the last five years.

d. Grant awards

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

- the employment of a Sport Welfare Officer which is part of a national network tasked with supporting grassroots sports clubs to improve their safeguarding and welfare culture; and

- the delivery of the next phase of Sport England's place-based working which is aimed at addressing local inequalities in activity levels across England.

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

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

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

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

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

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

Objectives and activities (continued)

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

- Supporting local organisations to develop and implement strategies that encourage physical activity, especially among the least active and those most in need - these efforts seek to foster healthier communities.

- Driving systemic change within education through realignment of team capacity, prioritising the needs of the most underserved schools and services using data-driven insights, and shifting towards a child-centred approach.

- Advocating for the crucial role physical activity plays within the Integrated Care System and local health solutions and influencing the health sector to embed active lifestyles, physical activity, and sport into all levels of health pathways.
- Fostering active lifestyles by influencing local planning policies, housing developments, and Section 106 decisions to prioritise physical activity and sport hubs and exploring new funding channels which, all combined, will significantly increase our ability to improve the personal wellbeing of the people in Northamptonshire.

Objectives and activities (continued)

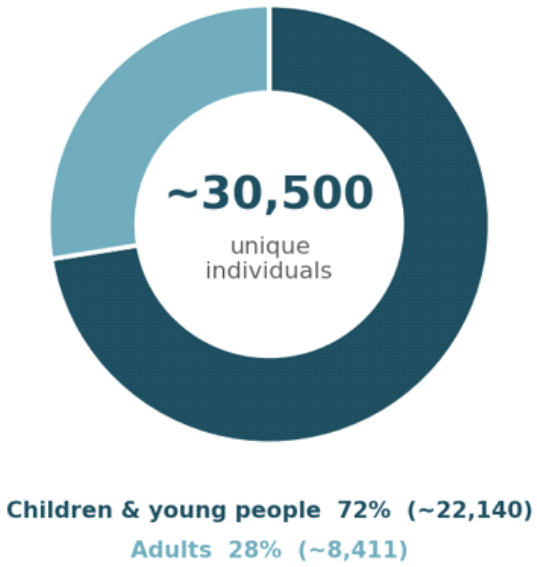
Achievements and performance

a. Main achievements of the Charity

Northamptonshire Sport is the county's leading physical activity, health and wellbeing charity, and one of 41 Active Partnerships across England. As a system partner and strategic enabler, we work across education, health, local government and the community and voluntary sector removing barriers, tackling inequalities, and supporting people of all ages and backgrounds to move more, every day.

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

In 2025/26 we reached an estimated 30,500 unique individuals across our programmes — approximately 22,100 children and young people and 8,400 adults.



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

In 2025/26, 162 School Games competitions and festivals were delivered by the Northamptonshire Sport School team, generating almost 15,540 attendances across the county. Of these attendances, **6,234 were first-time School Games participants** — 40.1% of the total — showing the programme is still widening access rather than recycling the same cohort.

Achievements and performance (continued)

The programme reached a representative cross-section of young people: 51.7% girls, 33.3% from ethnically diverse communities, 20% with SEND, and 2,562 Pupil Premium-eligible participants.

In addition to our work in schools, we deliver leadership training for children of all ages. Much of our inclusive competition, festival and event programme is delivered in person by young people we have trained as officials, organisers, referees, and timekeepers.

The Young Leaders programme develops young people as sports leaders and volunteers, training them to plan, support and run School Games events and activity sessions across Northamptonshire. It is both a workforce programme — building the county's future volunteer and coaching base — and a youth voice programme, giving young people genuine responsibility within the sporting system.

In 2025/26 the programme recorded 2,144 Young Leader attendances across the full year — a 51.4% increase on the 1,416 recorded in 2024/25, and above the 1,789 recorded in 2023/24.

The Government's Holiday Activities and Food programme (HAF) was launched nationally in 2021, with funding provided to local authorities to offer healthy food and enrichment activities during the major school holidays for children who normally access free school meals during term time. Northamptonshire Sport has managed the programme locally since summer 2021. In 2023, it was awarded the contract to deliver the programme across Northamptonshire for 2023 and 2024; this has since been extended to cover 2026, with future provision subject to retendering.

In 2025/26, HAF in Northamptonshire delivered 58,123 attendances — children arriving at a holiday club, being fed, and taking part. Behind that figure sits a substantial delivery effort: a county-wide network of local providers running camps across both North and West Northamptonshire, in school halls, leisure centres and community venues, through every holiday period of the year.



Achievements and performance (continued)

Active Communities
Active Communities links physical activity with health need. Get Up & Go and i-CAN Get Up & Go support older adults to build strength, balance and confidence; Activity on Referral connects clinical advice with community activity; and Couch to 5k gives inactive adults a supported route into running. Together, these programmes improve health and wellbeing for people who need support most.

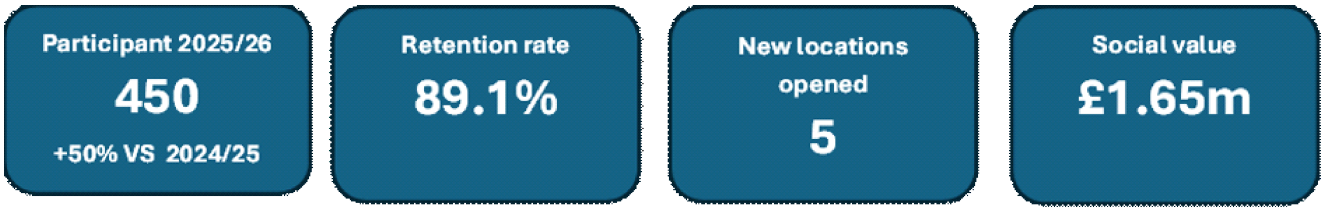
We continue to work with older people and people with long-term health conditions. Through our co-ordination of the Activity on Referral (AoR) programme, we work with activity providers and health professionals to provide a structured referral pathway into physical activity programmes. In 2025, Activity on Referral received 1,619 referrals. Of those, at least 1,230 people went on to start the programme — an uptake rate of around 76%, meaning roughly three in four referred patients took up the offer. And at least 622 went on to complete their programme.

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

The Community Get Up & Go programme (funded by North and West Northamptonshire Councils Public Health) is open to any member of the community at a cost of £4 - £6 and is aimed at anyone at risk of falling or with a fear of falling. In 2025 it reached **4,260 unique participants** — a 22% increase on the previous year, itself following a 53% rise the year before. Those participants attended **29,468 times across 2,960 classes.**

In 2025/26, **i-CAN** became one of Northamptonshire's most resilient ageing programmes. Targeted at older adults with mild-to-moderate frailty through clinical referral pathways, it is delivered free at the point of access and has achieved strong growth with high retention.

i-CAN delivered year-on-year growth across every operational measure in 2025/26.

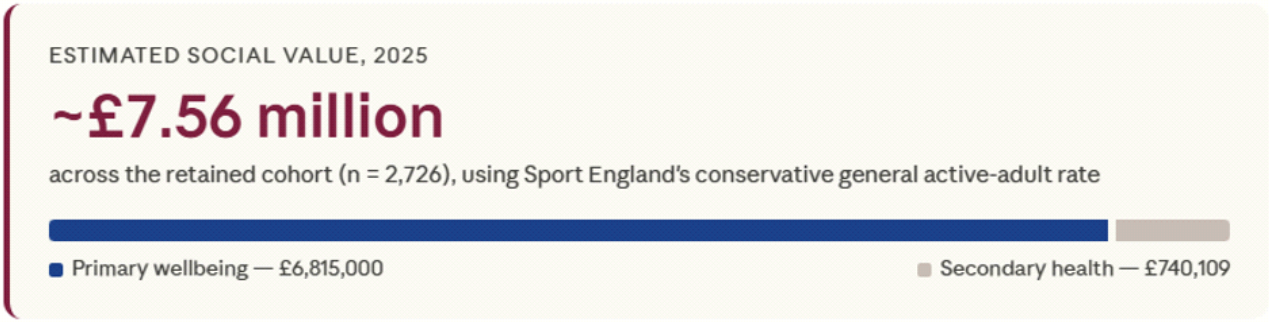


The programme registered 50% more participants and 94% more attendances than in 2024, while retention rose to 89.1%. This combination of growth and stronger adherence is notable in community physical activity programmes, where retention often falls as cohorts expand.

Average attendances per participant rose from 6.3 to 8.1, indicating that participants who joined the programme engaged more deeply with it, not just in greater numbers. A further 104 participants successfully transitioned into community-based provision — an exit-pathway outcome that demonstrates the programme is creating sustainable behaviour change rather than time-limited engagement.

Achievements and performance (continued)

Get Up & Go's social value is estimated using Sport England's Treasury-aligned Social Value of Sport and Physical Activity model. Although the cohort profile could justify a higher value, we use the lower general adult rate of £2,500 as a conservative floor. Applied to the 2,726 participants who stayed engaged, this gives an estimated £7.56 million social value, including direct wellbeing gain and wider health and social-care savings.



In practice, this means a weekly community class is not just a delivery cost; it is an investment. By helping older adults move away from falls risk, Get Up & Go generates measurable wellbeing and system value, conservatively estimated in the millions.

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

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

Weekly Open Water Swimming (OWS) sessions were held between April and July at Daventry Country Park. The swimming sessions are open to all competent swimmers, those who are new to OWS and people with more experience. Two hundred individuals took part in swimming at Daventry Country Park with over 500 swims in total in 2025, despite early closure due to Blue-Green algae. Northamptonshire Sport actively supported the development of a new stand-alone charity to take over the sessions at Daventry Country Park, run by the existing group of volunteers, which launched successfully in 2026.

Team Mates placed early-intervention wellbeing support inside trusted sporting environments, using Northamptonshire's professional sports clubs to reach men who may not access conventional mental health services. Funded by West Northamptonshire Council's Mental Health Fund, the programme used weekly walking sport sessions to create peer connection, informal wellbeing conversations and reduced stigma around men's mental health.

Across those who completed follow-up measures, reported wellbeing improved markedly in the early months and remained substantially above baseline at week 24. The project also produced a mental health toolkit and trained volunteers as Wellbeing Champions across affiliated grassroots clubs. This strand is now embedded within Northamptonshire Sport's wider Sport Welfare and Workforce programmes.

Couch to 5k is a structured 10-week running programme for beginners and returners. In 2025/26, 22 participants joined across two rounds, with the programme continuing to show strong personal impact despite its modest scale.

Achievements and performance (continued)

Seven in ten participants complete the full ten weeks, close to the NHS benchmark and above the sector average for community running schemes. Most joiners arrive doing fewer than two days of activity a week.
Feedback highlights the social and emotional mechanisms behind behaviour change: friendship, confidence, lack of judgement and enjoyment. As one participant put it: “Love this program. It’s changed my life. I have made new friends and improved my fitness massively.”

Community Events

Northamptonshire Sport’s events and activities portfolio is both a fundraising effort and a public expression of the charity’s “let’s move together” mission.

Community racing — the 5k series and the Sywell Triathlon — drew 1,362 participants in 2025 with the 5k Race Series retiring two venues (Holdenby House, East Carlton Park) and launching two new ones — West Lodge Farm and Blackpit Brewery, which immediately became two of the three best-attended races in the series. The series ran across five venues in 2025 and attracted 1,304 participants.

The 5k Race Series survey returned one of the strongest satisfaction profiles of any Northamptonshire Sport programme: an average likelihood-to-recommend score of 9.98 out of 10, 96% agreeing the events were well organised, and 93% rating them good value.

Most importantly for a physical activity charity, 78% reported the events had made them more physically active — evidence these are not one-off entries but a route into sustained activity. System leadership and place-based working.

A significant part of Northamptonshire Sport’s achievement during the year has been its continued role as a system leader, convenor and trusted local partner. The charity has used its Sport England System Partner role, the Move Northamptonshire framework and its local relationships to bring partners together around shared outcomes, influence how physical activity is reflected in local strategies and strengthen collaboration between local authorities, health partners, schools, the VCSE, community organisations and sport and leisure providers. This work has helped to keep physical activity visible within wider agendas around health, prevention, inequalities, community wellbeing and active environments.

Place-based working has continued to develop as a core part of the charity’s approach. Progress has been made through building local relationships, using insight to understand need, supporting partners to align activity and investment, and testing approaches that respond to the specific circumstances of different communities. Strategic programme delivery has also supported this influencing role by providing practical evidence, delivery learning and trusted relationships that can be used to shape wider system change.

Safeguarding, welfare and workforce development
The charity has continued to strengthen the quality, safety and sustainability of community sport and physical activity through its work on safeguarding, welfare and workforce development. The Sport Welfare Officer role has supported clubs and organisations to improve their safeguarding and welfare culture, while wider workforce activity has helped develop volunteers, young leaders, coaches and local providers. This work contributes directly to public benefit by helping local opportunities to be safer, more inclusive, better led and more able to meet the needs of children, young people, adults and communities.

Further details about the charity's impact are included on the website.

Achievements and performance (continued)

b. Evaluating progress and learning

Northamptonshire Sport has strengthened its ability to evidence impact and learn from delivery. Investment in insight capacity, dashboards, monitoring systems and place-based progress frameworks has improved how the charity understands participation, reach, quality and change over time. This developing evidence base supports better internal decision-making, helps demonstrate value to funders and partners, and provides a stronger platform for influencing wider systems, commissioning and investment decisions.

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

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

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

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

Financial review

a. Overview

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

b. Going concern

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

c. Reserves policy

The Trustees review the reserves of the charity periodically and approved a Reserves Policy in January 2026.

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

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

During the year, unrestricted reserves increased to £1,201,387 (2025: £1,185,893) of which £545,387 (2025: £533,893) relates to general funds and £656,000 (2025: £652,000) relates to designated funds.

Restricted funds, which represent principally unspent Sport England grants and funds for School Sport delivery, totalled £517,684 (2025: £610,701) as at 31 March 2026.

At the year end, total funds decreased to £1,719,071 (2025: £1,796,594).

d. Pension scheme

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

The admission agreement included a 'passthrough' arrangement by which any net pension deficit or surplus is the responsibility of the pension scheme employing body. The employer pension rates are variable and reviewed periodically by actuarial assessment and fixed to that of the scheme employer, West Northamptonshire Council. The scheme was reviewed in April 2023, decreasing the employer contribution rate from 19.6% to 19% until March 2029. As at 31 March 2026, 16 employees are members of the LGPS scheme.

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

The LGPS scheme is closed to new employees who are offered a defined contributions scheme provided by Aviva. As at 31 March 2026, 17 employees are members of the Aviva scheme.

e. Principal risks and uncertainties

The Trustees have in place a risk management process. The process identifies the types of risks the charity faces, prioritises them by likelihood 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 risks identified by the Board during 2025/26 include continued uncertainty over public sector and grant-funded income, particularly in relation to local authority budgets, Sport England-backed funding, school-based income, HAF retendering, PE and Sport Premium changes and health-related funding streams. The register also identifies risks linked to the development of unrestricted income, including events, the Bike Park, sponsorship, donations and other commercial or partnership opportunities.

In addition to financial sustainability, the Board continues to monitor strategic and operational risks relating to workforce recruitment and retention, staff morale and skills development, regulatory compliance, reserves management, IT and cyber security, business continuity, health and safety, safeguarding, reputation, stakeholder relationships and the organisation’s ability to evidence and communicate its impact.

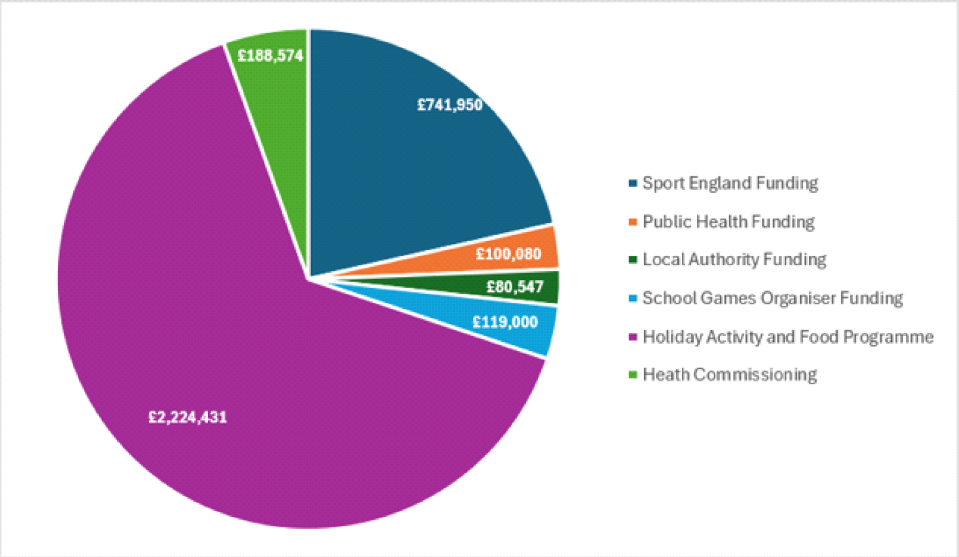
Northamptonshire Sport’s response has been to maintain strong partnership working with local authorities, health partners, schools, Sport England and wider stakeholders; review and strengthen its value proposition, stakeholder mapping and relationship management; maintain appropriate reserves and ring-fenced funds; review delivery models and programme cost-effectiveness; develop new income opportunities; and continue to improve impact reporting, governance, compliance, business continuity, IT security and workforce development arrangements.

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

f. Principal funding

Principal funding amounts for the period 2025/26 were:

- Sport England lottery and exchequer funding: £741,950
- Public Health Funding: £100,080
- Local Authority Funding: £80,547
- School Games Organiser Funding: £119,000
- Holiday Activity and Food Programme: £2,224,431
- Local Authority and NHFT Health Commissioning: £188,574



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 on their skills and experience. Trustees cannot number less than 5 or more than 12 and at least 25% of Trustees must be independent as defined in the Code for Sports Governance.

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

c. Organisational structure and decision-making policies

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

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

All new Trustees meet individually with the CEO 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' for and subsequently work more closely with officers specific to those areas.

e. Pay policy for key management personnel

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

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

f. Related party relationships

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

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

g. Wider network

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

h. Trustees' indemnities

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

Plans for future periods

The next 12 months will be a period of strategic transition for Northamptonshire Sport. The organisation is preparing for the next round of Sport England System Partner funding, which is expected to shape the period through to 2031, while continuing to deliver against existing commitments and strengthening the evidence, partnerships and operating model needed for future investment.

A central part of this work will be the development of a new five-year business strategy, evolving from the charity's current work and sharpening its focus on system leadership and place-based working. The strategy will describe Northamptonshire Sport's continuing shift from primarily delivering programmes to convening partners, influencing policy and investment, connecting sectors, avoiding duplication and helping partners align around shared outcomes. Alongside this, Sport England place expansion funding has been confirmed to March 2028, with potential to extend beyond that date, giving the charity an important platform to deepen place-based working while recognising that longer-term funding conditions remain subject to future decisions.

Plans for future periods (continued)

The new business strategy will provide a clear framework for Northamptonshire Sport's next phase of development. It will set out the organisation's journey so far, clarify its role as a trusted local partner and system leader, and identify where it can make the greatest difference in an uncertain funding and policy environment. The strategy will place stronger emphasis on health, prevention and wellbeing; deepen place-based working; strengthen the education and schools offer; influence active environments and planning; and use evaluation, learning and insight to demonstrate impact and guide decisions. It will also show how strategic programme delivery supports the charity's wider influencing and convening role by generating practical evidence, relationships and insight that help shape system change.

This will include work linked to the development of the new national school sport and PE network, alongside emerging work to support early years and physical literacy, helping children to build positive relationships with movement from the earliest stages of life. It will also recognise the importance of people, relationships, digital development and organisational agility, ensuring that Northamptonshire Sport remains focused, adaptable and able to support partners to create the conditions for more active, healthier lives across Northamptonshire.
During the year ahead, the charity will also need to manage uncertainty across several major areas of work. The retendering of the Holiday Activities and Food programme, the tendering of local authority-funded falls prevention provision, and changes to the funding model for school sport and the school sport network will all affect planning, staffing and delivery. The organisation's priority will be to maintain quality, protect safeguarding and delivery standards, evidence impact clearly and remain flexible as commissioning and funding decisions become clearer.
Taken together, these developments mean that Northamptonshire Sport will continue to balance delivery, partnership leadership and organisational resilience, while using its new business strategy to make clear choices about where it can have the greatest long-term impact.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Disclosure of information to auditor

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

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

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

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

Date: 22 September 2026

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORTHAMPTONSHIRE SPORT

Opinion

We have audited the financial statements of Northamptonshire Sport (the 'charity') for the year ended 31 March 2026 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 2026 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Use of our report

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

Robert Anderson (Senior Statutory Auditor)
Streets Audit LLP
Chartered Accountants
Statutory Auditor
Enterprise Centre
Michael Way
Warth Park Way
Raunds
Northamptonshire
NN9 6GR

2 November 2026

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Income from:					
Charitable activities	4	**48,678**	**3,613,525**	**3,662,203**	*3,639,806*
Other trading activities	5	**13,137**	**-**	**13,137**	*15,287*
Investments	6	**55,312**	**-**	**55,312**	*58,986*
Total income		**117,127**	**3,613,525**	**3,730,652**	*3,714,079*
Expenditure on:					
Charitable activities		**283,324**	**3,524,851**	**3,808,175**	*3,573,039*
Total expenditure		**283,324**	**3,524,851**	**3,808,175**	*3,573,039*
Net (expenditure)/income		**(166,197)**	**88,674**	**(77,523)**	*141,040*
Transfers between funds	15	**181,691**	**(181,691)**	**-**	*-*
Net movement in funds before other recognised gains/(losses)		**15,494**	**(93,017)**	**(77,523)**	*141,040*
Net movement in funds		**15,494**	**(93,017)**	**(77,523)**	*141,040*
Reconciliation of funds:					
Total funds brought forward as restated		**1,185,893**	**610,701**	**1,796,594**	*1,655,554*
Net movement in funds		**15,494**	**(93,017)**	**(77,523)**	*141,040*
Total funds carried forward		**1,201,387**	**517,684**	**1,719,071**	*1,796,594*

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

The notes on pages 25 to 43 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2026

	Note	2026 £	2026 £	*2025 £*	*2025 £*
Fixed assets					
Tangible assets	12		**9,247**		*12,348*
Current assets					
Debtors	13	**271,111**		*343,934*	
Cash at bank and in hand		**1,657,951**		*1,686,626*	
		1,929,062		*2,030,560*	
Current liabilities					
Creditors: amounts falling due within one year	14	**(219,238)**		*(246,314)*	
Net current assets			**1,709,824**		*1,784,246*
Total net assets			**1,719,071**		*1,796,594*
Charity funds					
Restricted funds	15		**517,684**		*610,701*
Unrestricted funds	15		**1,201,387**		*1,185,893*
Total funds			**1,719,071**		*1,796,594*

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

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

Date: 22 September 2026

The notes on pages 25 to 43 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	*2025* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(28,755)**	*341,307*
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	**80**	*20,697*
Purchase of tangible fixed assets	**-**	*(3,226)*
Net cash provided by investing activities	**80**	**17,471**
Change in cash and cash equivalents in the year	**(28,675)**	**358,778**
Cash and cash equivalents at the beginning of the year	**1,686,626**	*1,327,848*
Cash and cash equivalents at the end of the year	**1,657,951**	*1,686,626*

The notes on pages 25 to 43 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

1. General information

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

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

2.2 Going concern

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

2.3 Income

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

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

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

2. Accounting policies (continued)

2.4 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following basis:

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

2.7 Debtors

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

2. Accounting policies (continued)

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

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

2. Accounting policies (continued)

2.12 Fund accounting

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

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

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

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

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

4. Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Sports England Funding	-	749,066	**749,066**	*646,603*
Local Authority & Health Commissioning	-	2,591,825	**2,591,825**	*2,504,867*
PE & School Sports Funding	-	238,824	**238,824**	*414,242*
Other Grants	48,678	33,810	**82,488**	*74,094*
	48,678	3,613,525	**3,662,203**	*3,639,806*
Total 2025	*70,210*	*3,569,596*	*3,639,806*	

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

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Car parking fees	13,137	**13,137**	*15,287*
Total 2025	*15,287*	*15,287*	

6. Investment income

	Unrestricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Bank interest receivable	55,312	**55,312**	*58,986*
Total 2025	*58,986*	*58,986*	

7. Analysis of grants

	Grants to Institutions 2026 £	Grants to Individuals 2026 £	Total funds 2026 £	*Total funds 2025 £*
Sports England Funding	53,175	2,256	**55,431**	*43,600*
Local Authority & Health Commissioning	2,088,437	300	**2,088,737**	*1,976,279*
PE & School Sport Funding	-	-	**-**	*60*
Other	-	-	**-**	*2,000*
	2,141,612	2,556	**2,144,168**	*2,021,939*
Total 2025	*2,019,294*	*2,645*	*2,021,939*	

7. Analysis of grants (continued)

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

	2026 £	*2025 £*
Name of institution		
Freestyle Holiday Camps Ltd	**107,929**	*170,252*
Pro Sports Ltd	**177,030**	*-*
Premier Education	**131,323**	*136,084*
Pro Sport Coaching	**-**	*93,210*
Athena Activities	**92,183**	*102,930*
Pinnacle Challenge Limited	**128,520**	*90,239*
ProSports Brand Ltd	**-**	*135,680*
Rhino Sports Academy	**79,913**	*77,018*
Teamworks Karting	**62,650**	*103,775*
	779,548	*909,188*
Other grants to institutions	**1,362,064**	*1,110,106*
	2,141,612	*2,019,294*

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

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2026 £	Grant funding of activities 2026 £	Support costs 2026 £	Total funds 2026 £	*Total funds 2025 £*
Sports England Funding	534,267	55,431	119,393	**709,091**	*596,793*
Local Authority & Health Commissioning	266,318	2,088,737	78,060	**2,433,115**	*2,301,079*
PE & School Sport Funding	335,333	-	46,093	**381,426**	*358,680*
Other	170,151	-	114,392	**284,543**	*316,487*
Total 2026	1,306,069	2,144,168	357,938	**3,808,175**	*3,573,039*
Total 2025	*1,196,094*	*2,021,939*	*355,006*	*3,573,039*	

Analysis of direct costs

	Sports England Funding 2026 £	Local Authority & Health Commissioning 2026 £	PE & School Sports Funding 2026 £	Other Grants 2026 £	Total funds 2026 £	*Total funds 2025 £*
Staff costs	510,869	258,402	301,026	148,941	**1,219,238**	*1,066,295*
Depreciation	-	344	-	2,677	**3,021**	*6,819*
Equipment and Tools	23,398	7,572	34,307	18,533	**83,810**	*122,980*
	534,267	266,318	335,333	170,151	**1,306,069**	*1,196,094*

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Sports England Funding 2026 £	Local Authority & Health Commissioning 2026 £	PE & School Sports Funding 2026 £	Other Grants 2026 £	Total funds 2026 £	*Total funds 2025 £*
Subscriptions	1,098	2,598	2,539	10,974	**17,209**	*13,902*
Telephone	1,803	4,247	1,241	1,503	**8,794**	*5,161*
Computer costs	5,923	2,987	4,228	13,380	**26,518**	*15,028*
Other professional fees	55,601	63,374	25,499	82,043	**226,517**	*245,839*
Insurance	18,470	-	-	1,227	**19,697**	*17,698*
Bank charges	-	-	-	644	**644**	*1,036*
Other staff expenditure	3,561	4,779	4,267	1,430	**14,037**	*14,002*
Rent	18,883	-	-	-	**18,883**	*16,078*
Vehicle hire	1,996	75	1,535	1,129	**4,735**	*4,587*
Catering provisions	748	-	-	1,567	**2,315**	*11,433*
Auditors' remuneration	11,310	-	6,750	300	**18,360**	*8,900*
Volunteer costs	-	-	34	195	**229**	*1,283*
Donations	-	-	-	-	**-**	*59*
	119,393	78,060	46,093	114,392	**357,938**	*355,006*

9. Governance - Auditor's remuneration

	2026 £	*2025* *£*
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	**9,000**	*7,350*

10. Staff costs

	2026 £	*2025* *£*
Wages and salaries	**990,424**	*879,326*
Social security costs	**113,000**	*77,372*
Contribution to pension schemes	**115,814**	*109,597*
	1,219,238	*1,066,295*

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

	2026 No.	*2025* *No.*
Average employee numbers	**32**	*30*

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

	2026 No.	*2025* *No.*
In the band £60,001 - £70,000	**1**	*1*

The total amount of benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel for their services to the charity was £291,295 (2025: £265,722) which was payable to 4 (2025: 4) employees.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2025 - £NIL)*.

During the year ended 31 March 2026, no Trustee expenses have been incurred *(2025 - £NIL)*.

12. Tangible fixed assets

	Plant and machinery £	Sports equipment £	Computer equipment £	Buildings £	Total £
Cost or valuation					
At 1 April 2025	**4,462**	**11,588**	**2,227**	**8,571**	**26,848**
Disposals	**-**	**(1,603)**	**-**	**-**	**(1,603)**
At 31 March 2026	**4,462**	**9,985**	**2,227**	**8,571**	**25,245**
Depreciation					
At 1 April 2025	**1,121**	**11,219**	**228**	**1,932**	**14,500**
Charge for the year	**892**	**240**	**742**	**1,146**	**3,020**
On disposals	**-**	**(1,522)**	**-**	**-**	**(1,522)**
At 31 March 2026	**2,013**	**9,937**	**970**	**3,078**	**15,998**
Net book value					
At 31 March 2026	**2,449**	**48**	**1,257**	**5,493**	**9,247**
At 31 March 2025	*3,341*	*369*	*1,999*	*6,639*	*12,348*

13. Debtors

	2026 £	*2025 £*
Due within one year		
Trade debtors	**2,306**	*32,339*
Other debtors	**36,594**	*663*
Prepayments and accrued income	**232,211**	*310,932*
	271,111	*343,934*

14. Creditors: Amounts falling due within one year

	2026 £	*2025* *£*
Trade creditors	**52,201**	*49,713*
Other taxation and social security	**27,621**	*67,072*
Other creditors	**14,454**	*13,630*
Accruals and deferred income	**124,962**	*115,899*
	219,238	*246,314*

	2026 £	*2025* *£*
Deferred income at 1 April 2025	**85,942**	*102,851*
Resources deferred during the year	**74,980**	*85,672*
Amounts released from previous periods	**(85,942)**	*(102,581)*
	74,980	*85,942*

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2026 £
Unrestricted funds					
Designated funds					
Contingency fund	**652,000**	**-**	**-**	**4,000**	**656,000**
General funds					
General funds	**533,893**	**117,127**	**(283,324)**	**177,691**	**545,387**
Total Unrestricted funds	**1,185,893**	**117,127**	**(283,324)**	**181,691**	**1,201,387**
Restricted funds					
Mental Health Fund	**-**	**48,444**	**(46,760)**	**(1,684)**	**-**
Holiday Activity and Food Programme (HAF)	**-**	**2,224,431**	**(2,106,794)**	**(117,637)**	**-**
i-CAN	**44,255**	**123,776**	**(98,623)**	**(3,000)**	**66,408**
FALLS	**76,341**	**64,798**	**(50,526)**	**(3,000)**	**87,613**
Northamptonshire Local Authority Funding	**28,486**	**125,080**	**(129,518)**	**(2,364)**	**21,684**
Disability Sport Development Fund	**-**	**8,921**	**-**	**-**	**8,921**
Street Tag	**-**	**5,500**	**-**	**-**	**5,500**
PE & School Sport	**378,766**	**350,244**	**(381,392)**	**(27,000)**	**320,618**
Sport England	**80,893**	**657,266**	**(708,110)**	**(25,136)**	**4,913**
Other restricted funds	**1,960**	**5,065**	**(3,128)**	**(1,870)**	**2,027**
Total Restricted funds	**610,701**	**3,613,525**	**(3,524,851)**	**(181,691)**	**517,684**
Total of funds	**1,796,594**	**3,730,652**	**(3,808,175)**	**-**	**1,719,071**

15. Statement of funds (continued)

Statement of funds - prior year

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

15. Statement of funds (continued)

Unrestricted funds:

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

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

Restricted funds:

Mental Health Fund - Grant from West Northamptonshire Council in partnership with professional sports clubs to deliver sports sessions in support of mental health.

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

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

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

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

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

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

Disability Sport Development Fund - funds transferred from the dissolved Northamptonshire Federation for Disability Sports to be spent on projects, programmes and grants to organisations in furtherance of the following aims: “To get more people with disabilities, sensory impairments and/or mental health issues from Northamptonshire involved in sport/physical activity as a participant, coach and or volunteer.” Funding to be spend by 31 March 2027.

Street Tag - community grant funding from North Northamptonshire Council for the delivery of Street Tag physical activity programme for families in Corby. Funding to be spent by 31 March 2027.

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

Transfers:

General funds - Transfers of £181,691 represent core costs met by unrestricted funds.

Restricted funds - Transfers of (£181,691) represent core costs met by unrestricted funds.

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2025 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2026 £
Designated funds	**652,000**	**-**	**-**	**4,000**	**656,000**
General funds	**533,893**	**117,127**	**(283,324)**	**177,691**	**545,387**
Restricted funds	**610,701**	**3,613,525**	**(3,524,851)**	**(181,691)**	**517,684**
	1,796,594	**3,730,652**	**(3,808,175)**	**-**	**1,719,071**

Summary of funds - prior year

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £
Tangible fixed assets	9,247	-	**9,247**
Current assets	1,411,378	517,684	**1,929,062**
Creditors due within one year	(219,238)	-	**(219,238)**
Total	1,201,387	517,684	**1,719,071**

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

	2026 £	*2025* *£*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(77,523)**	*141,040*
Adjustments for:		
Depreciation charges	**3,021**	*6,820*
Decrease in debtors	**72,823**	*285,805*
Decrease in creditors	**(27,076)**	*(92,358)*
Net cash provided by/(used in) operating activities	**(28,755)**	*341,307*

19. Analysis of cash and cash equivalents

	2026 £	*2025* *£*
Cash in hand	**1,657,951**	*1,686,626*

20. Analysis of changes in net debt

	At 1 April 2025 £	Cash flows £	At 31 March 2026 £
Cash at bank and in hand	**1,686,626**	**(28,675)**	**1,657,951**

21. Pension commitments

The pension cost charge represents contributions payable by the charity to the funds and amounted to £135,032 (2025: £109,597), of which £19,218 (2025: £21,719) relates to defined contributions pension scheme and £115,814 (2025: £131,316) relates to Local Government Pension Scheme contributions.

An amount of £14,454 (2025: £13,630) was payable to the funds at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 March 2026 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2026	*2025*
	£	*£*
Not later than 1 year	**3,971**	-
Later than 1 year and not later than 5 years	**4,964**	-
	8,935	-

23. Related party transactions

Kerry Purnell is the Assistant Director - Communities and Leisure for North Northamptonshire Council. Northamptonshire Sport received from North Northamptonshire Council as follows:

- £1,121,225 (2025: £1,104,107) for the delivery of the Holiday Activity and Food Programme for North Northamptonshire;
- £67,680 (2025: £67,680) towards core operating costs;
- £120 (2025: £100) for the provision of places on inclusion training;
- £10 (2025: £nil) for the provision of places on safeguarding training;
- £495 (2025: £nil) for the provision of places on Shaping Health Through Movement Conference;
- Health Inequalities Additional Allocation funding towards the development of Queensway parkrun £1,807 (2025: £nil); and
- Health Inequalities Additional Allocation funding towards the development of Corby Street-tag programme £5,500 (2025: £nil).

Northamptonshire Sport paid North Northamptonshire Council as follows:

- £40,734 (2025: £25,568) for the provision of school holiday activities for the HAF programme;
- £688 (2025: £672) for hire of facilities;
- £450 (2025: £450) for the delivery of activity sessions
- £4,828 (2025: £3,500) for the delivery of Get Up & Go classes;
- £39,610 (2025: £19,600) grant funding for the provision of place lead for Northamptonshire Place Expansion Programme;
- £500 (2025: £500) to sponsor a category at the North Northamptonshire Sports Awards; and
- £1,088 (2025: £nil) grant funding for Wheelchair Basketball Test & Learn Project (Lodge Park)

Cristina Taboada-Naya is Head Teacher for Northampton School for Girls. Northamptonshire Sport paid Northampton School for Girls as follows:

- £9,750 (2025: £9,000) for the provision of a School Sport Co-ordinator; and
- £80 (2025: £nil) for the provision of places on Dodgeball Coaching course.