

# Statement of Accounts

## 2018/2019

Kent Active Partnership  
hosted by Kent County Council



## Table of Contents

Director's Report .....	3
Statement from the Auditors.....	5
Opinion .....	5
Basis for Opinion .....	5
Emphasis of Matter – Basis of accounting and restriction on use.....	5
Conclusions relating to going concern .....	6
Other information .....	6
Responsibilities of Partnership Director and Board for the financial statements .....	7
Auditor's responsibilities for the audit of the financial statements .....	7
Use of our report .....	8
Income & Expenditure Statement .....	9
Balance Sheet.....	10
Notes to the Accounts .....	11
1 - Basis of preparation of financial statements.....	11
2 - District Contributions.....	11
Reserves Note 1 .....	12

## Director's Report

Kent Sport consists of an integrated team comprising a small team of Kent County Council funded posts and a larger number of posts funded externally by Sport England, as part of its investment into Active Partnerships across England. These staff work closely together to provide services for Kent and Medway residents under the banner of 'Kent Sport'. The Partnership was governed in 2018-19 by the Kent and Medway Sports Board. Under the guidance of the Board Chairman, the Board has continued to review and improve its Governance arrangements in 2018-19, which ensured it complied with the new national Code for Sports Governance and will continue to receive public funding through Sport England. This included an externally facilitated Board assessment, which has led to the development of a Governance Action Plan to continually improve the Governance of the Partnership.

The year 2018-2019 was the first year of a 3-year funding agreement with Sport England based upon the new Primary Role for Active Partnerships that had been established in the previous year. The Sport England funding and programme funding, alongside Kent County Council's budget allocation for sport and physical activity and other income generated, enabled the small team of 20.1 FTE, to work on following these main objectives:

- Provide a strategic co-ordinating function for sport and physical activity, including communication, relationship brokering, information, insight, advice and resources to enhance the opportunities for all Kent & Medway residents to be active and to improve their experience and quality of life;
- Contribute to tackling inactivity by supporting and increasing participation by adults and young people, particularly from under-represented groups or disadvantaged communities, in sport and physical activity, in conjunction with Public Health and other partners;
- Develop opportunities for young people through a range of programmes, including Kent School Games and Satellite Clubs, and support primary schools to use their PE & Sport Premium funding effectively;
- Work with other sectors to promote the role of sport and physical activity in meeting their objectives;
- Support and build capacity within the voluntary sector workforce through governing bodies of sport, coach, club and volunteer development, including with other sectors;

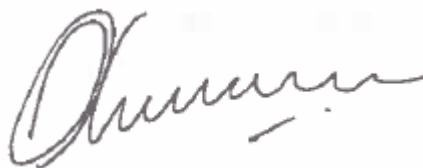
- Leverage funding into sport in Kent & Medway and support voluntary, statutory and other organisations through advising on funding sources, and facility development;
- Support the development of talented performers;
- Support sports events in the county.

Further information on the detailed work undertaken is available in Kent Sport's Annual Business Plan, on request.

During 2018-2019, Kent Sport and the Board also reviewed the Strategic Framework for Sport in Kent and Medway 'Towards an Active County' 2017-2021, to ensure it was still relevant and to assess progress. The Framework provides a strategic 'direction of travel', supporting the national and local priority to tackle inactivity for health and social benefit, as well as supporting the core sports market.



D Fedorcio  
Chairman



A Lawrence  
Audit & Governance Committee

**Active Partnership, Kent Sport  
West Malling**

**Date: 10/10/2019**

## Statement from the Auditors

Independent auditor's report to the Partnership Director and Board of Kent Active Partnership

### Opinion

---

We have audited the financial statements of Kent County Sports Partnership (the 'partnership') for the year ended 31 March 2019 which comprise Balance Sheet, Income and Expenditure Statement, Movement in Reserves Statement and the notes to the financial statements including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of Kent County Sports Partnership for the year ended 31 March 2019 are prepared in all material respects, in accordance with the basis of accounting as described in Note 1.

### Basis for Opinion

---

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) including ISA (UK) 800 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 partnership 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.

### Emphasis of Matter – Basis of accounting and restriction on use

---

We draw attention to Note 1 to the financial statements, which describes the basis of accounting, which is a special purpose framework. The financial statements are prepared to assist the Partnership Director and Board in reporting the performance of the partnership. As a result, the financial statements may not be suitable for another purpose. Our report is intended solely for Kent County Sports Partnership and should not be used by parties other than Kent County Sports Partnership. Our opinion is not modified in respect of this matter.

## 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 Partnership Director and Board's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Partnership Director and Board have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the partnership'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 Partnership Director and Board 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.

## **Responsibilities of Partnership Director and Board for the financial statements**

---

The Partnership Director and Board are responsible for the preparation of the financial statements in accordance with the basis of accounting described in Note 1, which the Partnership Director and Board have determined is acceptable in the circumstances, and for such internal control as the Partnership Director and Board 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 Partnership Director and Board are responsible for assessing the partnership'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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

---

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

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

## Use of our report

---

This report is made solely to the Partnership Director and Board, as a body, in accordance with our letter of engagement 25 February 2019. Our audit work has been undertaken so that we might state to the partnership's Partnership Director and Board 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 partnership and the partnership's Partnership Director and Board as a body, for our audit work, for this report, or for the opinions we have formed.

Grant Thornton UK LLP

**Grant Thornton UK LLP**  
**Statutory Auditor, Chartered Accountants**  
**London**

**Date: 23/10/2019**



# Income & Expenditure Statement

for the year ended 31 March 2019

Income	Sport England	Kent County Council	Other Local Authorities	Other income	TOTAL 2018/19
Primary Role	351,485				351,485
Satellite Clubs – Club Link Makers Capacity)	75,579				75,579
Satellite Clubs - Delivery	129,130				129,130
Primary Premium	64,624				64,624
Active Lives Survey	19,800				19,800
School Games	90,000				90,000
Workforce	40,000				40,000
Daily Mile	22,385				22,385
DfE Volunteering	8,000				8,000
Subscriptions		10,000	40,500	*Note 1	50,500
SE Project Income				27,689	27,689
Other Project Income		38,412	3,000	63,675	105,087
Other Income				12,363	12,363
<b>TOTAL INCOME</b>	<b>801,003</b>	<b>48,412</b>	<b>43,500</b>	<b>103,727</b>	<b>996,642</b>
<b>Expenditure</b>					
Primary Role – Staffing	268,869				268,869
Primary Role – Non-Staffing	82,563				82,563
Staffing Balance	0	20,846	40,500	14,176	75,522
Satellite Clubs – Club Link Makers (Capacity)	62,067				62,067
Satellite Clubs – Delivery	92,146				92,146
Primary Premium	75,177				75,177
Active Lives Survey	10,590				10,590
School Games	90,000				90,000
Workforce	39,843				39,843
Daily Mile	9,024				9,024
DfE Volunteering	5,068				5,068
Project Delivery		27,566	3,000	24,844	55,410
Project Delivery – KCC				75,374	75,374
<b>TOTAL EXPENDITURE</b>	<b>735,347</b>	<b>48,412</b>	<b>43,500</b>	<b>114,394</b>	<b>941,653</b>
<b>Excess</b>					
<b>Income/Expenditure</b>	<b>65,656</b>	<b>0</b>	<b>0</b>	<b>-10,667</b>	<b>54,989</b>
<b>Funded to/from Reserves</b>					

# Balance Sheet

for the year ended 31 March 2019

	£	£
<b>Current Assets</b>		
Cash at bank and in hand	1,099,556	
<b>Total Current Assets</b>	<b>1,099,556</b>	
<b>Liabilities</b>		
<b>Total Assets less current liabilities</b>	<b><u>1,099,556</u></b>	
<b>Total Net Assets or Liabilities</b>		<b><u><u>1,099,556</u></u></b>
<b>Restricted Reserves</b>	<b>844,681</b>	<b>Note 1</b>
<b>Unrestricted Reserves</b>	<b>254,875</b>	<b>Note 1</b>
<b>Total Reserves</b>		<b><u><u>1,099,556</u></u></b>

# Notes to the Accounts

## 1 - Basis of preparation of financial statements

---

These accounts have been prepared under the historical cost convention and in accordance with the following accounting policies. The accounting policies have been determined by the Board Members with the Host Agency (Kent County Council), taking guidance from the Code of Practice on Local Authority Accounting in the UK in terms of its requirements for recognizing and measuring assets, liabilities, income and expenses, but without requiring full compliance in terms of the presentation and disclosure requirements of the standard.

These policies have been applied consistently to deal with matters, which are considered material to the Active Partnership.

Although the financial statement comply with the principles of Code of Practice on Local Authority Accounting in the UK, they do not comply with the presentational and disclosure requirements of the Standard and have therefore not been prepared to fully meet the requirements of Code of Practice on Local Authority Accounting in the UK.

## 2 - District Contributions

---

District contributions to Kent Sport have been received from the following:

Ashford Leisure Trust  
Canterbury City Council  
Dartford District Council  
Dover District Council  
Folkestone and Hythe District Council  
Gravesham Borough Council  
Maidstone Borough Council  
Medway Council  
Sevenoaks District Council  
Swale Borough Council  
Tonbridge & Malling Borough Council  
Tunbridge Wells Borough Council

# Reserves Note 1

for the year ended 31 March 2019

	31 March 2018 £	Movement £	31 March 2019 £
<b>Restricted Reserves</b>			
<b>Sport England Related Programme Reserves</b>			
Primary Role	0	53	53
Satellite Clubs - Club link makers (Capacity)	18,484	13,511	31,995
Satellite Clubs - Delivery	21,780	35,431	57,211
Primary Premium	40,280	-10,553	29,727
Active Lives	14,259	12,551	26,810
Workforce	0	157	157
Daily Mile	0	13,361	13,361
DfE Volunteering	0	2,932	2,932
<b>Sport England Restricted Reserves</b>	<b>94,803</b>	<b>67,443</b>	<b>162,246</b>
<b>Commissioned Projects Reserves</b>	<b>156,818</b>	<b>-17,053</b>	<b>139,765</b>
<b>Redundancy / Winding Up Reserve</b>	<b>212,558</b>	<b>0</b>	<b>212,558</b>
<b>Tackling Inactivity Programme (Every Day Active (KMSB Campaign))</b>	<b>0</b>	<b>242,407</b>	<b>242,407</b>
<b>Underwriting Staff costs – 2018-21</b>	<b>0</b>	<b>87,705</b>	<b>87,705</b>
<b>Other Restricted Reserves</b>	<b>369,376</b>	<b>313,059</b>	<b>682,435</b>
<b>Total Restricted Reserves</b>	<b>464,179</b>	<b>380,502</b>	<b>844,681</b>
<b>Unrestricted Reserves</b>			
<b>Operational / Income Generation Reserve</b>	<b>580,389</b>	<b>-325,514</b>	<b>254,875</b>
<b>Total Unrestricted Reserves</b>	<b>580,389</b>	<b>-325,514</b>	<b>254,875</b>
<b>Total Reserves</b>	<b>1,044,568</b>	<b>54,988</b>	<b>1,099,556</b>

