ACTIVE BARNSLEY

England & Wales · Charity number 1131712

Details

Other names	BARNSLEY SPORTS AND ACTIVITY FORUM LIMITED
Status	Registered
Legal form	Charitable company
Company number	05842239
Registered	2009-09-21
Register	View on the Charity Commission register

Contact

Address	Barnsley Rugby Club Shaw Lane Barnsley S70 6HZ
Phone	01226736644
Email	c.reeves@activebarnsley.com
Website	www.activebarnsley.com

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF BARNSLEY AND THE SURROUND AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: Active Barnsley will promote and provide high quality opportunities for all to take part in healthy active lifstyles in the Barnsley area.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

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Geography

- **Area of benefit:** LOCAL
- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£219,648	£208,723	-	-
2024-03-31	£193,970	£218,094	-	-
2023-03-31	£212,378	£209,464	-	-
2022-03-31	£208,328	£196,063	-	-
2021-03-31	£150,343	£149,740	-	-

Trustees

Name	Role	Appointed
Carolyn Diane Clay		2024-04-06
Glen Banks		2025-03-25
Ian David Meade		2024-04-06
Joanne Battye		2024-04-06
Judith Ellen Brock		2024-04-06
Lynsey Bloomer		2024-04-06
MICHAEL DEWSNAP		
Martyn Sagar		2024-04-06
Timothy Bell		2025-03-25

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ACTIVE BARNSLEY

England & Wales - Charity number 1131712

Accounts

REGISTERED COMPANY NUMBER: 05842239 (England and Wales)
REGISTERED CHARITY NUMBER: 1131712

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

ACTIVE BARNSLEY LTD

Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 MARCH 2025

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ACTIVE BARNSLEY LTD

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES	Mr M W Dewsnap Mr I D Peel Director (resigned 26.11.24) Miss C D Clay Mrs L Bloomer (appointed 6.4.24) Mrs J E Brock (appointed 6.4.24) Mr D Clayton Director (appointed 6.4.24) (resigned 23.12.24) Mr I D Meade (appointed 6.4.24) Mr M W Sagar (appointed 6.4.24) Mr G Banks Director (appointed 25.3.25) Ms J Battye Director (appointed 6.4.24) Mr T Bell Director (appointed 25.3.25)
COMPANY SECRETARY	Mr M W Dewsnap
REGISTERED OFFICE	C/o BRUFC Shaw Lane Barnsley South Yorkshire S70 6HZ
REGISTERED COMPANY NUMBER	05842239 (England and Wales)
REGISTERED CHARITY NUMBER	1131712
SENIOR STATUTORY AUDITOR	Scott Mell FCA
AUDITORS	Xeinadin Audit Limited Statutory Auditor 12 Victoria Road Barnsley South Yorkshire S70 2BB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Charity is the promotion of community participation in active recreation, sport and healthy lifestyles, in particular by:-

- Delivering and developing projects and services to improve the health and wellbeing of all Barnsley residents;

- Promoting and developing existing health and sporting activities in the Borough of Barnsley and encouraging the formation of new ones;

- Forging effective links between schools, clubs and statutory agencies in this purpose;

- Improving the accessibility and quality of health services for the benefit of community recreation throughout the area.

Public benefit

In setting its plans and priorities for areas of work and activity, the Management Committee have had regard to guidance from the Charity Commission on public statement of benefit. The Charity's objectives and activities demonstrate how it has set out to fulfil its charitable objectives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The present market has been developed over time, through recommendations and through partnership working within both the health and wellbeing and community sport networks, with a clear focus on projects encouraging an active healthy lifestyle. Following the austerity funding cuts, we have gradually increased our focus on cycling training, with the aim of being the primary experts in this field in Barnsley.

The main client groups are:

- Department for Transport (BMBC) - Bikeability Scheme.
- Local Sustainable Transport Fund (BMBC) - Adult cycle and learn to ride training.
- Schools - both after school clubs and PPA (where a teacher is substituted by a coach during lesson time - freeing the teacher to prepare, plan and mark).
- Summer and other holiday activity schemes through the Healthy Holidays programme (BMBC).
- Healthy Lifestyle type activities with the NHS and other health interest bodies.

These major groups are located within the Barnsley area, although occasional work has taken place across local borders in previous financial periods.

Major grant funding ceased to be a source of the Charity's income in the years of austerity following the global financial crisis, with public sector based tender contracts now the primary source of Charity income. This is supplemented by applications for minor funding streams, along with sustainable self-funded project work.

Service contracts and minor funding streams are targeted at a particular group, and the money is always "ring-fenced". This may give a false impression that the charity is operating with a large cash surplus, when in reality the money is simply unspent at the time, but is required to deliver future contracted work. It is the intention that a substantial reserve is maintained to aid the retention of staff whose roles are tied to service contracted projects.

The community coaches and development officers undertake projects on behalf of the Barnsley community. The majority of these projects focus upon health service provision, cycling, physical activity and sport. The service provided by the Charity involves both activity delivery and educational advice, with the Charity providing highly experienced and qualified staff to maximise partnership resources.

The period 2024/25 marked the continuation of several of Active Barnsley's large pieces of contracted work. Bikeability received a further twelve months funding (with a per head increase), which is currently committed through to March 2026, although there was a reduction in Level 3 allocation and Bikeability Balance ceased entirely. Adult Cycle Training was also not refunded in 2024/25, with it now being delivered on a much smaller scale, in-house by Barnsley MBC as part of their Active Travel offer.

The holiday activities at Shaw Lane Sports Club, funded by the Department of Education Holiday Activities and Food Programme, continued through 2024/25 in Easter and summer holiday periods, with further funding for the programme recently announced until December 2028. Work also carried on in Cawthorne Primary School, continuing our long standing relationship.

Covid-19

The Covid-19 Pandemic which struck in March 2020 had a significant and immediate impact on the Charity. The Charity stopped delivering all services from this point and didn't restart until September 2020.

Active Barnsley continued to make use of the flexible furlough scheme to sustain jobs, from April 2021 until it's conclusion in September 2021, as the available workload remained much reduced during this period. Although school based work continued on a slightly reduced basis in this time, community work did not resume at any level until July 2021, but has now recovered to pre-Covid levels.

As the furlough scheme reached its conclusion, the Charity was able to retain all current members of staff and return its delivery of projects back to full capacity. At the end of 2024/25, we now feel that the pandemic is fully in the rear mirror, although long term funding for projects has been scarce since pre-pandemic.

FINANCIAL REVIEW

Reserves policy

The Management Committee aims to keep twelve months running costs in reserved funds, both for ongoing financial security, and recognising the importance of holding a substantial reserve to help secure future large grant funding by boosting funder confidence. These levels have reduced over recent years due to increased costs, and a slight reduction in Bikeability funding during 2024/25, currently standing at 9-10 months reserves. The aim remains to gradually increase these reserves back towards 12 months. £20,000 is currently allocated for capital expenditure that the Charity may be required to spend to maintain its operations (a fleet of bikes, means to transport them and office IT equipment). With a number of long serving members of staff, the Charity will also allocate £40,000 to cover any future possible redundancy payments.

The remaining funds will be allocated as free reserves to aid staff retention through transition periods between funding and project grants, contingencies for unforeseen reductions in grant allocations, and any future reduction in income due to the effects of the current financial outlook and possible public sector spending cuts. It also remains vital to maintain a high level of reserves, due to the nature of Bikeability funding, which is paid in arrears, up to 6 months after the work is carried out.

FUTURE PLANS

Bikeability funding is currently confirmed until March 2026, although further funding has not yet been confirmed. The Bikeability Trust were confident of a multi-year funding settlement, but the final funding announcement has been delayed until after the 2025 Budget. A funding commitment longer than one year has not been made since a three year agreement from 2017/18 to 2019/20, due to the Covid-19 outbreak and volatile political landscape since this time. A longer term settlement will allow the Charity to be able to make better medium term planning decisions for the first time since the Pandemic. The current tender agreement for contracted delivery with Barnsley MBC runs through 2025/26 and may have to be re-tendered prior to delivery in 2026/27.

Although the Charity remain confident of continued Bikeability funding, there is always the threat of the current financial difficulties affecting public spending, which could impact on Transportation budgets in the short to medium term.

The current three year funding for the Healthy Activity and Food Programme, which forms the Active Barnsley holiday activity offering finishes in December 2025. However, a further three years funding has already been confirmed by the Department for Education, prior to the 2025 Budget. This funding cycle will run until December 2028, with the service being re-tendered in early 2026.

Active Barnsley remains committed to working with a range of partners to increase both the quantity and quality of healthy activity in the area.

Key elements of our work in relation to service delivery and management will include:

- Further developing Active Barnsley's role as lead cycle training provider in the area through Bikeability and other child and adult cycle training.
- Delivering programmes of health education in partnership with local agencies and funders
- Sourcing small grants to develop projects to benefit local participants and volunteers.
- Working with The Shaw Lane Foundation to help develop a community hub at Shaw Lane Sports Club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Active Barnsley Ltd successfully achieved Charitable status from 21 September 2009, meeting objectives set by the Charity Commission operating to improve the condition and social welfare of Barnsley's residents.

The Charity changed its name from Barnsley Sport & Activity Forum Ltd (operating as SportActiv Ltd) to Active Barnsley Ltd on 26th July 2011 to more accurately reflect the work of the charity and the direction it has taken.

The Charitable Company is based at Shaw Lane Community Sports Club.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Staff at commencement of the period April 2024 - March 2025 consisted of 1 Manager, 3 Development Officers, and 3 Community Coaches. The Charity currently consists of 1 Manager, 2 Development Officers and 3 Community Coaches.

Any overspill work is allocated to self-employed coaches who charge their time on an ad hoc basis.

The organisation further strengthened the board of trustees during this period with the addition of Glen Banks and Timothy Bell.

Induction and training of new trustees

Where applicable, new trustees are provided with induction and training.

This is tailored to their specific needs (unless the appointee is already sufficiently experienced) and covers as a minimum:
- Governance and management; equal opportunities.
- Introduction to the history and current activities of the organisation.
- Sufficient explanation of the charities financial accounts and reporting procedures to enable them to exercise effective fiscal oversight.
- If the new trustee is to take on any specific duties training needs in relation to these are also assessed.

It is acknowledged that trustees have a wide range of other commitments and every effort is being made to make this training accessible to the individual by arranging it to be conducted at times convenient to them.

Risk management

The Management Committee has carried out a review of the Charitable Company's activities detailing the opportunities available and the risks to which it is exposed.

The Management Committee will continue to review the level of free reserves in order to ensure that there are sufficient levels of free reserves held to provide financial stability over any forthcoming challenges. Trustees consider maintaining a large cash reserve is now more important than ever following the Covid-19 Pandemic and the ongoing difficult economic outlook, to insulate the Charity against the possibility of any negative consequences that may lay ahead, such as funding cuts.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Active Barnsley Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 16 December 2025 and signed on its behalf by:

Mr M W Dewsnap - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Opinion

We have audited the financial statements of Active Barnsley Ltd (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable company'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Scott Mell

Scott Mell FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

16 December 2025

ACTIVE BARNSLEY LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Cycle training, coaching and sports activies		**217,213**	-	**217,213**	191,830
Investment income	2	**2,435**	-	**2,435**	2,140
Total		**219,648**	-	**219,648**	193,970
EXPENDITURE ON					
Charitable activities	3				
Cycle training, coaching and sports activies		**208,723**	-	**208,723**	218,094
NET INCOME/(EXPENDITURE)		**10,925**	-	**10,925**	(24,124)
RECONCILIATION OF FUNDS					
Total funds brought forward		**161,313**	-	**161,313**	185,437
TOTAL FUNDS CARRIED FORWARD		**172,238**	-	**172,238**	161,313

The notes form part of these financial statements

ACTIVE BARNSLEY LTD

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	**1,464**	-	**1,464**	2,276
CURRENT ASSETS					
Debtors	10	**43,407**	-	**43,407**	42,028
Cash at bank		**136,228**	-	**136,228**	125,214
		179,635	-	**179,635**	167,242
CREDITORS					
Amounts falling due within one year	11	**(8,861)**	-	**(8,861)**	(8,205)
NET CURRENT ASSETS		**170,774**	-	**170,774**	159,037
TOTAL ASSETS LESS CURRENT LIABILITIES		**172,238**	-	**172,238**	161,313
NET ASSETS		**172,238**	-	**172,238**	161,313
FUNDS	12				
Unrestricted funds				**172,238**	161,313
TOTAL FUNDS				**172,238**	161,313

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue the Board of Trustees and authorised for issue on 16 December 2025 and were signed on its behalf by:

Mr M W Dewsnap - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then those amounts are deferred. These grants are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Government grants which are received for compensation for expenses or losses which have already been incurred are recognisable in income when the grant is receivable.

Income from facilities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for when they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost included costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

Motor vehicles	**- 25% on reducing balance**
Computer equipment	**- 33% on cost**

continued...

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

1. ACCOUNTING POLICIES - continued

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	**2,435**	2,140

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Cycle training, coaching and sports activies	**202,558**	**6,165**	**208,723**

continued...

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	**169,809**	173,042
Insurance	**1,759**	1,779
Telephone	**2,002**	2,560
Postage,stationery & computer costs	**94**	59
Advertising	**28**	28
Sundries	**833**	480
Sporting equipment	**2,028**	1,809
Training	**-**	1,480
Coaches fees	**-**	105
Rent	**11,040**	11,040
Room hire	**7,800**	13,675
Travel and motor expenses	**5,477**	4,370
Bank charges	**112**	103
Uniform	**413**	-
Rates	**352**	329
Depreciation	**811**	1,163
	202,558	212,022

5. SUPPORT COSTS

	31.3.25	31.3.24
	£	£
Auditors' remuneration	**3,910**	3,757
Legal fees	**2,255**	2,315
	6,165	6,072

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	**812**	1,162

continued...

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Manager	1	1
Development Officers	3	3
Community Coaches	3	3
	7	7

The total amount of employee benefits received by key management personnel is £80,445 (2024 £79,486). The Trust considers its key management personnel compromise its Manager and Development Officers.

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	3,376	6,660	10,036
DEPRECIATION			
At 1 April 2024	1,145	6,615	7,760
Charge for year	788	24	812
At 31 March 2025	1,933	6,639	8,572
NET BOOK VALUE			
At 31 March 2025	1,443	21	1,464
At 31 March 2024	2,231	45	2,276

continued...

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	42,583	41,231
Prepayments and accrued income	824	797
	43,407	42,028

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	3,003	-
Accruals and deferred income	5,858	8,205
	8,861	8,205

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General Fund	161,313	10,925	172,238
TOTAL FUNDS	161,313	10,925	172,238

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	57,847	(46,922)	10,925
Bikeability Grant	161,801	(161,801)	-
	219,648	(208,723)	10,925
TOTAL FUNDS	219,648	(208,723)	10,925

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	185,437	(24,124)	161,313
TOTAL FUNDS	185,437	(24,124)	161,313

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	53,775	(77,899)	(24,124)
Bikeability Grant	140,195	(140,195)	-
	193,970	(218,094)	(24,124)
TOTAL FUNDS	193,970	(218,094)	(24,124)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General Fund	185,437	(13,199)	172,238
TOTAL FUNDS	185,437	(13,199)	172,238

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	111,622	(124,821)	(13,199)
Bikeability Grant	301,996	(301,996)	-
	413,618	(426,817)	(13,199)
TOTAL FUNDS	413,618	(426,817)	(13,199)

The Bikeability project is funded by BMBC and contributes to the costs associated with training schools in cycle safety.

13. RELATED PARTY DISCLOSURES

During the year the company paid facilities rental costs of £11,040 (2024 - £11,040) to Barnsley Rugby Union Football Club Limited. Furthermore, an additional £7,800 (2024 - £13,675) of holiday club costs were paid during the year to Barnsley Rugby Union Football Club Limited.

Mr M W Dewsnap, Trustee, of the charitable company, is a director of Barnsley Rugby Union Football Club Limited.

ACTIVE BARNSLEY

England & Wales - Charity number 1131712

Accounts

REGISTERED COMPANY NUMBER: 05842239 (England and Wales)
REGISTERED CHARITY NUMBER: 1131712

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

ACTIVE BARNSLEY LTD

Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 MARCH 2024

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ACTIVE BARNSLEY LTD

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES	Mr M W Dewsnap Mr I D Peel Miss C D Clay Mrs L Bloomer (appointed 6.4.24) Mrs J E Brock (appointed 6.4.24) Mr D Clayton (appointed 6.4.24) Mr I D Meade (appointed 6.4.24) Mr M W Sagar (appointed 6.4.24)
COMPANY SECRETARY	Mr M W Dewsnap
REGISTERED OFFICE	C/o BRUFC Shaw Lane Barnsley South Yorkshire S70 6HZ
REGISTERED COMPANY NUMBER	05842239 (England and Wales)
REGISTERED CHARITY NUMBER	1131712
SENIOR STATUTORY AUDITOR	Scott Mell FCA
AUDITORS	Xeinadin Audit Limited Statutory Auditor 12 Victoria Road Barnsley South Yorkshire S70 2BB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Charity is the promotion of community participation in healthy sport, recreation and lifestyles, in particular by:-

- Delivering and developing projects and services to improve the health and wellbeing of all Barnsley residents;

- Promoting and developing existing health and sporting activities in the Borough of Barnsley and encouraging the formation of new ones;

- Forging effective links between schools, clubs and statutory agencies in this purpose;

- Improving the accessibility and quality of health services for the benefit of community recreation throughout the area.

Public benefit

In setting its plans and priorities for areas of work and activity, the Management Committee have had regard to guidance from the Charity Commission on public statement of benefit. The Charity's objectives and activities demonstrate how it has set out to fulfil its charitable objectives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE
Charitable activities

The present market has been developed over time, through recommendations and through partnership working within both the health and wellbeing and community sport networks, with a clear focus on projects encouraging an active healthy lifestyle. Following the austerity funding cuts, we have gradually increased our focus on cycling training, with the aim of being the primary experts in this field in Barnsley.

The main client groups are:

- Department for Transport (BMBC) - Bikeability Scheme.
- Local Sustainable Transport Fund (BMBC) - Adult Cycle Training.
- Schools - both after school clubs and PPA (where a teacher is substituted by a coach during lesson time - freeing the teacher to prepare, plan and mark).
- Summer and other holiday activity schemes through the Healthy Holidays programme (BMBC).
- Healthy Lifestyle type activities with the NHS and other health interest bodies.

These major groups are located within the Barnsley area, although occasional work has taken place across local borders in previous financial periods.

Major grant funding ceased to be a source of the Charity's income in the years of austerity following the global financial crisis, with public sector based tender contracts now the primary source of Charity income. This is supplemented by applications for minor funding streams, along with sustainable self-funded project work.

Service contracts and minor funding streams are targeted at a particular group, and the money is always "ring-fenced". This may give a false impression that the charity is operating with a large cash surplus, when in reality the money is simply unspent at the time, but is required to deliver future contracted work. It is the intention that a substantial reserve is maintained to aid the retention of staff whose roles are tied to service contracted projects.

The community coaches and development officers undertake projects on behalf of the Barnsley community. The majority of these projects focus upon health service provision, cycling, physical activity and sport. The service provided by the Charity involves both activity delivery and educational advice, with the Charity providing highly experienced and qualified staff to maximise partnership resources.

The period 2023/24 marked the continuation of several of Active Barnsley's large pieces of contracted work. Bikeability and Adult Cycle Training received their expected funding, which is currently committed through to March 2025, although Adult Cycle Training funding has reduced in 2024/25. Bikeability funding (per head) has increased over the same period to offset the difference, although a change in how funding was able to be moved between Bikeability modules resulted in less useable Level 3 funding.

Further income was generated through the holiday activities which are now funded by the Department of Education Holiday Activities and Food Programme, throughout school holiday periods at Shaw Lane Sports Association, along with ongoing work in Cawthorne Primary School.

Covid-19

The Covid-19 Pandemic which struck in March 2020 had a significant and immediate impact on the Charity. The Charity stopped delivering all services from this point and didn't restart until September 2020.

Active Barnsley continued to make use of the flexible furlough scheme to sustain jobs, from April 2021 until it's conclusion in September 2021, as the available workload remained much reduced during this period. Although school based work continued on a slightly reduced basis in this time, community work did not resume at any level until July 2021, but has now recovered to pre-Covid levels.

As the furlough scheme reached its conclusion, the Charity was able to retain all current members of staff and return its delivery of projects back to full capacity. At the end of 2023/24, we now feel that the pandemic is firmly in the rear mirror, and its effects no longer influence our decision making.

FINANCIAL REVIEW

Reserves policy

The Management Committee aims to keep twelve months running costs in reserved funds, both for ongoing financial security, and recognising the importance of holding a substantial reserve to help secure future large grant funding by boosting funder confidence. These levels have reduced over the last two years due to increased costs, and a slight reduction in Bikeability funding during 2023/24, currently standing at 9-10 months reserves. The aim remains to gradually increase these reserves back towards 12 months. £20,000 is currently allocated for capital expenditure that the Charity may be required to spend to maintain its operations (a fleet of bikes, means to transport them and office IT equipment). With a number of long serving members of staff, the Charity will also allocate £40,000 to cover any future possible redundancy payments.

The remaining funds will be allocated as free reserves to aid staff retention through transition periods between funding and project grants, contingencies for unforeseen reductions in grant allocations, and any future reduction in income due to the effects of the current financial outlook and public sector spending cuts. It also remains vital to maintain a high level of reserves, due to the nature of Bikeability funding, which is paid in arrears, up to 6 months after the work is carried out.

FUTURE PLANS

Bikeability funding is confirmed until March 2025, which included an increase in the place by head cost for 2024/25. Funding previously outlined for 2025/26 is currently under review by the Department for Transport following the first budget of the new Government, with confirmation expected by January 2025. The Bikeability Trust continue to press for a multi-year funding settlement, but this is considered unlikely this year, until the new Government decides on its funding priorities. A funding commitment longer than one year has not been made since a three year agreement from 2017/18 to 2019/20, due to the volatile political landscape since this time. A longer term settlement will allow the Charity to be able to make better medium term planning decisions for the first time since the Pandemic. The current tender agreement for contracted delivery with Barnsley MBC runs through 2025/26.

Any decision to fund some level of Learn to Ride or Adult Cycle Training from April 2025 has not yet been made by Barnsley MBC, and is subject to Department for Transport funding decisions. Sustainable and Active Travel has continued to be made a priority by the new Government, and there is good reason for optimism that it will continue to form a key part of a green political agenda moving forwards.

The Charity considers that the effects of Covid-19 are now firmly in the rear view, but there is always the threat of the current the financial difficulties affecting public spending, which could impact on Transportation budgets in the short to medium term.

The current three year funding for the Healthy Activity and Food Programme, which forms the Active Barnsley holiday activity offering finishes in December 2024. A decision about further funding for 2025 and beyond is currently being made by the Department for Education, following the autumn 2024 Budget.

Active Barnsley remains committed to working with a range of partners to increase both the quantity and quality of healthy activity in the area.

Key elements of our work in relation to service delivery and management will include:

- Further developing Active Barnsley's role as lead cycle training provider in the area through Bikeability and Adult Cycle Training.
- Delivering programmes of health education in partnership with local agencies and funders
- Sourcing small grants to develop projects to benefit local participants and volunteers.
- Working with The Shaw Lane Foundation to help develop a community hub at Shaw Lane Sports Club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Active Barnsley Ltd successfully achieved Charitable status from 21 September 2009, meeting objectives set by the Charity Commission operating to improve the condition and social welfare of Barnsley's residents.

The Charity changed its name from Barnsley Sport & Activity Forum Ltd (operating as SportActiv Ltd) to Active Barnsley Ltd on 26th July 2011 to more accurately reflect the work of the charity and the direction it has taken.

The Charitable Company is based at Shaw Lane Community Sports Club.

Organisational structure

Staff at commencement of the period April 2023 - March 2024 consisted of 1 Manager, 2 Development Officers, and 4 Community Coaches. The Charity now consists of 1 Manager, 2 Development Officers and 3 Community Coaches.

Any overspill work is allocated to self-employed coaches who charge their time on an ad hoc basis.

Induction and training of new trustees

Where applicable, new trustees are provided with induction and training.

This is tailored to their specific needs (unless the appointee is already sufficiently experienced) and covers as a minimum:
- Governance and management; equal opportunities.
- Introduction to the history and current activities of the organisation.
- Sufficient explanation of the charities financial accounts and reporting procedures to enable them to exercise effective fiscal oversight.
- If the new trustee is to take on any specific duties training needs in relation to these are also assessed.

It is acknowledged that trustees have a wide range of other commitments and every effort is being made to make this training accessible to the individual by arranging it to be conducted at times convenient to them.

Risk management

The Management Committee has carried out a review of the Charitable Company's activities detailing the opportunities available and the risks to which it is exposed.

The Management Committee will continue to review the level of free reserves in order to ensure that there are sufficient levels of free reserves held to provide financial stability over any forthcoming challenges. Trustees consider maintaining a large cash reserve is now more important than ever following the Covid-19 Pandemic and the ongoing difficult economic outlook, to insulate the Charity against the possibility of any negative consequences that may lay ahead, such as funding cuts.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Active Barnsley Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 11 December 2024 and signed on its behalf by:

Mr M W Dewsnap - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Opinion

We have audited the financial statements of Active Barnsley Ltd (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable company'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Scott Mell

Scott Mell FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

13 December 2024

ACTIVE BARNSLEY LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Cycle training, coaching and sports activies		**191,830**	-	**191,830**	211,843
Investment income	2	**2,140**	-	**2,140**	535
Total		**193,970**	-	**193,970**	212,378
EXPENDITURE ON					
Charitable activities	3				
Cycle training, coaching and sports activies		**218,094**	-	**218,094**	209,464
NET INCOME/(EXPENDITURE)		**(24,124)**	-	**(24,124)**	2,914
RECONCILIATION OF FUNDS					
Total funds brought forward		**185,437**	-	**185,437**	182,523
TOTAL FUNDS CARRIED FORWARD		**161,313**	-	**161,313**	185,437

The notes form part of these financial statements

ACTIVE BARNSLEY LTD

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	**31.3.24 Total funds £**	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	9	**2,276**	-	**2,276**	3,438
CURRENT ASSETS					
Debtors	10	**42,028**	-	**42,028**	48,976
Cash at bank		**125,214**	-	**125,214**	138,624
		167,242	-	**167,242**	187,600
CREDITORS					
Amounts falling due within one year	11	**(8,205)**	-	**(8,205)**	(5,601)
NET CURRENT ASSETS		**159,037**	-	**159,037**	181,999
TOTAL ASSETS LESS CURRENT LIABILITIES		**161,313**	-	**161,313**	185,437
NET ASSETS		**161,313**	-	**161,313**	185,437
FUNDS	12				
Unrestricted funds				**161,313**	185,437
TOTAL FUNDS				**161,313**	185,437

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue the Board of Trustees and authorised for issue on 11 December 2024 and were signed on its behalf by:

Mr M W Dewsnap - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then those amounts are deferred. These grants are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Government grants which are received for compensation for expenses or losses which have already been incurred are recognisable in income when the grant is receivable.

Income from facilities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for when they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost included costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles	**- 25% on reducing balance**
Computer equipment	**- 33% on cost**

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Interest received	**2,140**	535

continued...

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

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Cycle training, coaching and sports activies	**212,022**	**6,072**	**218,094**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff costs	**173,042**	166,229
Insurance	**1,779**	1,522
Telephone	**2,560**	2,466
Postage,stationery & computer costs	**59**	50
Advertising	**28**	133
Sundries	**480**	562
Sporting equipment	**1,809**	4,041
Training	**1,480**	-
Coaches fees	**105**	-
Rent	**11,040**	9,960
Room hire	**13,675**	10,950
Travel and motor expenses	**4,370**	4,826
Bank charges	**103**	135
Uniform	**-**	847
Rates	**329**	106
Depreciation	**1,163**	1,721
Loss on sale of assets	**-**	223
	212,022	203,771

continued...

5. SUPPORT COSTS

	31.3.24	31.3.23
	£	£
Auditors' remuneration	3,757	3,505
Legal fees	2,315	2,188
	6,072	5,693

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	1,162	1,721
Deficit on disposal of fixed assets	-	223

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Manager	1	1
Development Officers	3	3
Community Coaches	3	3
	7	7

The total amount of employee benefits received by key management personnel is £79,486 (2023 £79,430). The Trust considers its key management personnel compromise its Manager and Development Officers.

continued...

8. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	**3,376**	**6,660**	**10,036**
DEPRECIATION			
At 1 April 2023	**358**	**6,240**	**6,598**
Charge for year	**787**	**375**	**1,162**
At 31 March 2024	**1,145**	**6,615**	**7,760**
NET BOOK VALUE			
At 31 March 2024	**2,231**	**45**	**2,276**
At 31 March 2023	3,018	420	3,438

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade debtors	**41,231**	48,265
Prepayments and accrued income	**797**	711
	42,028	48,976

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Accruals and deferred income	8,205	5,601

12. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General Fund	185,437	(24,124)	161,313
TOTAL FUNDS	185,437	(24,124)	161,313

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	53,775	(77,899)	(24,124)
Bikeability Grant	140,195	(140,195)	-
	193,970	(218,094)	(24,124)
TOTAL FUNDS	193,970	(218,094)	(24,124)

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General Fund	182,523	2,914	185,437
TOTAL FUNDS	182,523	2,914	185,437

continued...

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	56,377	(53,463)	2,914
Bikeability Grant	156,001	(156,001)	-
	212,378	(209,464)	2,914
TOTAL FUNDS	212,378	(209,464)	2,914

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	182,523	(21,210)	161,313
TOTAL FUNDS	182,523	(21,210)	161,313

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	110,152	(131,362)	(21,210)
Bikeability Grant	296,196	(296,196)	-
	406,348	(427,558)	(21,210)
TOTAL FUNDS	406,348	(427,558)	(21,210)

continued...

12. MOVEMENT IN FUNDS - continued

The Bikeability project is funded by BMBC and contributes to the costs associated with training schools in cycle safety.

13. RELATED PARTY DISCLOSURES

During the year the company paid facilities rental costs of £11,040 (2023 - £9,960) to Barnsley Rugby Union Football Club Limited. Furthermore, an additional £11,075 (2023 - £10,950) of holiday club costs were paid during the year to Barnsley Rugby Union Football Club Limited.

Mr M W Dewsnap, Trustee, of the charitable company, is a director of Barnsley Rugby Union Football Club Limited.

ACTIVE BARNSLEY

England & Wales - Charity number 1131712

Accounts

REGISTERED COMPANY NUMBER: 05842239 (England and Wales)
REGISTERED CHARITY NUMBER: 1131712

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

ACTIVE BARNSLEY LTD

Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

ACTIVE BARNSLEY LTD

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FOR THE YEAR ENDED 31 MARCH 2023

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ACTIVE BARNSLEY LTD

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES	Mr M W Dewsnap Mr M Harrison Mr I D Peel Miss C D Clay
COMPANY SECRETARY	Mr M W Dewsnap
REGISTERED OFFICE	C/o BRUFC Shaw Lane Barnsley South Yorkshire S70 6HZ
REGISTERED COMPANY NUMBER	05842239 (England and Wales)
REGISTERED CHARITY NUMBER	1131712
SENIOR STATUTORY AUDITOR	Scott Mell FCA
AUDITORS	Gibson Booth Limited Statutory Auditor 12 Victoria Road Barnsley South Yorkshire S70 2BB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Charity is the promotion of community participation in healthy sport, recreation and lifestyles, in particular by:-

-Delivering and developing projects and services to improve the health and wellbeing of all Barnsley residents;

-Increasing the number of participants, officials, coaches, administrators and volunteers in all health and sport related activities;

-Promoting and developing existing health and sporting activities in the Borough of Barnsley and encouraging the formation of new ones;

-Forging effective links between schools, clubs and statutory agencies in this purpose;

-Improving the accessibility and quality of health services for the benefit of community recreation throughout the area.

Public benefit

In setting its plans and priorities for areas of work and activity, the Management Committee have had regard to guidance from the Charity Commission on public statement of benefit. The Charity's objectives and activities demonstrate how it has set out to fulfil its charitable objectives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE
Charitable activities

The present market has been developed on an ad hoc basis, through recommendations and through partnership working within both the health and wellbeing and community sport networks, with a clear focus on projects encouraging an active healthy lifestyle.

The main client groups are:

- Department for Transport (BMBC) - Bikeability Scheme.
- Local Sustainable Transport Fund (BMBC) - Adult Cycle Training.
- Schools - both after school clubs and PPA (where a teacher is substituted by a coach during lesson time - freeing the teacher to prepare, plan and mark).
- Summer and other holiday activity schemes through the Healthy Holidays programme (BMBC).
- Healthy Lifestyle type activities with the NHS and other health interest bodies.
- The Shaw Lane Foundation - working in partnership to develop provision on the site.

These major groups are located within the Barnsley area, although occasional work has taken place across local borders in previous financial periods.

Major grant funding ceased to be a source of the Charity's income In the years of austerity following the global financial crisis, with public sector based tender contracts now the primary source of Charity income. This is supplemented by applications for minor funding streams, along with sustainable self-funded project work.

Service contracts and minor funding streams are targeted at a particular group, and the money is always "ring-fenced". This may give a false impression that the charity is operating with a large cash surplus, when in reality the money is simply unspent at the time, but is required to deliver future contracted work. It is the intention that a reserve is maintained to facilitate future projects and aid the retention of staff whose roles are tied to service contracted projects.

The community coaches and development officers undertake projects on behalf of the Barnsley community. The majority of these projects focus upon health service provision, cycling, physical activity and sport. The service provided by the Charity involves both activity delivery and educational advice, with the Charity providing highly experienced and qualified staff to maximise partnership resources.

The period 2022/23 marked the continuation of several of Active Barnsley's large pieces of contracted work. Through the course of 2022/23, we have engaged with a large number of children from the Barnsley area. The Bikeability project delivered training to a total of 3,678 different children, across Level 1,2,3 and Balance modules. During the 2022/23 period, the charity had a total throughput of 22,034 participants.Bikeability and Adult Cycle Training received their expected funding, which is currently committed through to March 2025, although Adult Cycle Training funding has reduced in 2023/24. Bikeability funding has increased over the same period to offset the difference.

Further income was generated through the holiday activities which are now funded by the Department of Education Holiday Activities and Food Programme, throughout school holiday periods at Shaw Lane Sports Association, along with ongoing work in Cawthorne Primary School.

Covid-19

The Covid-19 Pandemic which struck in March 2020 had a significant and immediate impact on the Charity. The Charity stopped delivering all services from this point and didn't restart until September 2020.

Active Barnsley continued to make use of the flexible furlough scheme to sustain jobs, from April 2021 until it's conclusion in September 2021, as the available workload remained much reduced during this period. Although school based work continued on a slightly reduced basis in this time, community work did not resume at any level until July 2021, but has now recovered to pre-Covid levels.

As the furlough scheme reached its conclusion, the Charity was able to retain all current members of staff and return its delivery of projects back to full capacity. At the end of 2022/23, we now feel that the pandemic is firmly in the rear mirror, and its effects no longer influence our decision making.

FINANCIAL REVIEW

Reserves policy

The Management Committee will continue to review the level of free reserves in order to ensure that there are sufficient levels of free reserves held to provide financial flexibility over any forthcoming challenges. Trustees consider maintaining a large cash reserve is now more important than ever following the Covid-19 Pandemic, to insulate the Charity against the possibility of any further negative consequences that may lay ahead.

The Management Committee will aim to keep twelve months running costs in reserved funds, both for ongoing financial security, and recognising the importance of holding a substantial reserve to help secure future large grant funding by boosting funder confidence. £20,000 is currently allocated for capital expenditure that the Charity may be required to spend to maintain its operations (a fleet of bikes, means to transport them and office IT equipment). With a number of long serving members of staff, the Charity will also allocate £40,000 to cover any future possible redundancy payments.

The remaining funds will be allocated as free reserves to aid staff retention through transition periods between funding and project grants, contingencies for unforeseen reductions in grant allocations, and any future reduction in income. It is also vital to maintain a high level of reserves, due to the nature of Bikeability funding, which is paid in arrears, up to 6 months after the work is carried out.

FUTURE PLANS

Bikeability funding has been confirmed by the government until March 2025, including an increase in the place by head cost. The Bikeability Trust continue to press for a multi-year funding settlement, but this is considered unlikely until after the next general election. An intention to fund Adult Cycle Training at some level through to March 2025 has also been made by BMBC, but is subject to confirmation, and the Transportation Team has undergone major restructure in the last 12 months. Cycle training and sustainable travel has continued to be made a priority by the Government following the Covid-19 Pandemic, and there is good reason for optimism that it will continue to form a key part of a green political agenda moving forwards.

The Charity considers that the effects of Covid-19 are now firmly in the rear view, but there is always the threat of the current the financial slowdown affecting public spending, which could impact on Transportation budgets in the short to medium term.

The Reaching Communities funding application first submitted in August 2021, to deliver a social prescribing service at Shaw Lane Sports Club, received a negative decision at stage two in May 2022. This service has subsequently been started by The Shaw Lane Foundation through smaller funding applications, and we will continue to work closely with them in the future to further develop this opportunity.

Active Barnsley remains committed to working with a range of partners to increase both the quantity and quality of healthy activity in the area.

Key elements of our work in relation to service delivery and management will include:

- Delivering programmes of health education in partnership with local agencies and funders.
- Further developing Active Barnsley's role as lead cycle training provider in the area through Bikeability and Adult Cycle Training.
- Sourcing small grants to develop projects to benefit local participants and volunteers.
- Working with The Shaw Lane Foundation to develop a social prescribing service at Shaw Lane Sports Club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity constitution

Active Barnsley Ltd successfully achieved Charitable status from 21 September 2009, meeting objectives set by the Charity Commission operating to improve the condition and social welfare of Barnsley's residents.

The Charity changed its name from Barnsley Sport & Activity Forum Ltd (operating as SportActiv Ltd) to Active Barnsley Ltd on 26th July 2011 to more accurately reflect the work of the charity and the direction it has taken.

The Charitable Company is based at Shaw Lane Community Sports Club.

Organisational structure

Staff at commencement of the period April 2022 - March 2023 consisted of 1 Manager, 2 Development Officers, and 4 Community Coaches (with one on a 36 hour contract, two on 34 hour contracts and one on a 32 hour contract). The Charity now consists of 1 Manager, 2 Development Officers and 4 Community Coaches (one on a 36 hour contract and three on 34 hour contracts).

Any overspill work is allocated to self-employed coaches who charge their time on an ad hoc basis.

The Charitable Company is based at Shaw Lane Community Sports Club.

Active Barnsley Ltd successfully achieved Charitable status from 21 September 2009, meeting objectives set by the Charity Commission operating to improve the condition and social welfare of Barnsley's residents.

The Charity changed its name from Barnsley Sport & Activity Forum Ltd (operating as SportActiv Ltd) to Active Barnsley Ltd on 26th July 2011 to more accurately reflect the work of the charity and the direction it has taken.

Induction and training of new trustees

Where applicable, new trustees are provided with induction and training.

This is tailored to their specific needs (unless the appointee is already sufficiently experienced) and covers as a minimum:
- Governance and management; equal opportunities.
- Introduction to the history and current activities of the organisation.
- Sufficient explanation of the charities financial accounts and reporting procedures to enable them to exercise effective fiscal oversight.
- If the new trustee is to take on any specific duties training needs in relation to these are also assessed.

It is acknowledged that trustees have a wide range of other commitments and every effort is being made to make this training accessible to the individual by arranging it to be conducted at times convenient to them.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Management Committee has carried out a review of the Charitable Company's activities detailing the opportunities available and the risks to which it is exposed.

The Management Committee will continue to review the level of free reserves in order to ensure that there are sufficient levels of free reserves held to provide financial flexibility over any forthcoming challenges. Trustees consider maintaining a large cash reserve is now more important than ever to insulate the Charity against the possibility of any negative consequences that may lay ahead, such as funding cuts.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Active Barnsley Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gibson Booth Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Approved by order of the board of trustees on 18 December 2023 and signed on its behalf by:

Mr M W Dewsnap - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Opinion

We have audited the financial statements of Active Barnsley Ltd (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable company'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the company and the areas in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from the error, as fraud may include deliberate concealment by, for example, forgery or intentional misrepresentations, or through colluding.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described able and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would be to become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Scott Mell

Scott Mell FCA (Senior Statutory Auditor)
for and on behalf of Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

18 December 2023

ACTIVE BARNSLEY LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Cycle training, coaching and sports activies		**211,843**	-	**211,843**	190,052
Investment income	2	**535**	-	**535**	9
Other income	3	-	-	-	18,267
Total		**212,378**	-	**212,378**	208,328
EXPENDITURE ON					
Charitable activities	4				
Cycle training, coaching and sports activies		**209,464**	-	**209,464**	196,063
NET INCOME		**2,914**	-	**2,914**	12,265
RECONCILIATION OF FUNDS					
Total funds brought forward		**182,523**	-	**182,523**	170,258
TOTAL FUNDS CARRIED FORWARD		**185,437**	-	**185,437**	182,523

The notes form part of these financial statements

ACTIVE BARNSLEY LTD

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	10	**3,438**	-	**3,438**	6,098
CURRENT ASSETS					
Debtors	11	**48,976**	-	**48,976**	143,577
Cash at bank		**138,624**	-	**138,624**	40,430
		187,600	-	**187,600**	184,007
CREDITORS					
Amounts falling due within one year	12	**(5,601)**	-	**(5,601)**	(7,582)
NET CURRENT ASSETS		**181,999**	-	**181,999**	176,425
TOTAL ASSETS LESS CURRENT LIABILITIES		**185,437**	-	**185,437**	182,523
NET ASSETS		**185,437**	-	**185,437**	182,523
FUNDS	13				
Unrestricted funds				**185,437**	182,523
TOTAL FUNDS				**185,437**	182,523

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue the Board of Trustees and authorised for issue on 18 December 2023 and were signed on its behalf by:

Mr M W Dewsnap - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then those amounts are deferred. These grants are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Government grants which are received for compensation for expenses or losses which have already been incurred are recognisable in income when the grant is receivable.

Income from facilities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for when they are received.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost included costs directly attributable to making the asset capable of operating as intended.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

Motor vehicles	**- 25% on reducing balance**
Computer equipment	**- 33% on cost**

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Interest received	535	9

continued...

3. OTHER INCOME

	31.3.23	31.3.22
	£	£
Furlough grant received	-	15,357
Other grant income received	-	2,910
	-	18,267

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Cycle training, coaching and sports activies	**203,771**	**5,693**	**209,464**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	**166,229**	155,577
Insurance	**1,522**	1,450
Telephone	**2,466**	2,381
Postage,stationery & computer costs	**50**	116
Advertising	**133**	126
Sundries	**562**	215
Sporting equipment	**4,041**	2,665
Rent	**9,960**	9,600
Room hire	**10,950**	9,000
Travel and motor expenses	**4,826**	3,777
Bank charges	**135**	93
Computer costs	-	154
Uniform	**847**	847
Rates	**106**	1,525
Depreciation	**1,721**	2,150
Loss on sale of assets	**223**	226
	203,771	189,902

continued...

6. SUPPORT COSTS

	31.3.23	31.3.22
	£	£
Auditors' remuneration	3,505	2,940
Legal fees	2,188	3,221
	5,693	6,161

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	1,721	2,151
Deficit on disposal of fixed assets	223	226

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Manager	1	1
Development Officers	3	3
Community Coaches	3	3
	7	7

The total amount of employee benefits received by key management personnel is £79,430 (2022 £78,771). The Trust considers its key management personnel compromise its Manager and Development Officers.

continued...

9. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2022	**7,420**	**6,590**	**14,010**
Additions	**3,150**	**70**	**3,220**
Disposals	**(7,194)**	**-**	**(7,194)**
At 31 March 2023	**3,376**	**6,660**	**10,036**
DEPRECIATION			
At 1 April 2022	**2,025**	**5,887**	**7,912**
Charge for year	**1,368**	**353**	**1,721**
Eliminated on disposal	**(3,035)**	**-**	**(3,035)**
At 31 March 2023	**358**	**6,240**	**6,598**
NET BOOK VALUE			
At 31 March 2023	**3,018**	**420**	**3,438**
At 31 March 2022	5,395	703	6,098

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	**48,265**	142,886
Prepayments and accrued income	**711**	691
	48,976	143,577

continued...

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Social security and other taxes	-	2,537
Accruals and deferred income	5,601	5,045
	5,601	7,582

13. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General Fund	182,523	2,914	185,437
TOTAL FUNDS	182,523	2,914	185,437

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	56,377	(53,463)	2,914
Bikeability Grant	156,001	(156,001)	-
	212,378	(209,464)	2,914
TOTAL FUNDS	212,378	(209,464)	2,914

continued...

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General Fund	170,032	12,491	182,523
Restricted funds			
Play	226	(226)	-
TOTAL FUNDS	170,258	12,265	182,523

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	60,859	(48,368)	12,491
Bikeability Grant	147,469	(147,469)	-
	208,328	(195,837)	12,491
Restricted funds			
Play	-	(226)	(226)
TOTAL FUNDS	208,328	(196,063)	12,265

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General Fund	170,032	15,405	185,437
Restricted funds			
Play	226	(226)	-
TOTAL FUNDS	170,258	15,179	185,437

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	117,236	(101,831)	15,405
Bikeability Grant	303,470	(303,470)	-
	420,706	(405,301)	15,405
Restricted funds			
Play	-	(226)	(226)
TOTAL FUNDS	420,706	(405,527)	15,179

The Bikeability project is funded by BMBC and contributes to the costs associated with training schools in cycle safety.

The Play Fund was funded by the Big Lottery fund and is in relation to the provision of a play van and its associated staff.

continued...

14. RELATED PARTY DISCLOSURES

During the year the company paid facilities rental costs of £9,960 (2022 - £9,600) to Barnsley Rugby Union Football Club Limited. Furthermore, an additional £10,950 of holiday club costs were paid during the year to Barnsley Rugby Union Football Club Limited.

Mr M W Dewsnap, Trustee, of the charitable company, is a director of Barnsley Rugby Union Football Club Limited.

ACTIVE BARNSLEY

England & Wales - Charity number 1131712

Accounts

REGISTERED COMPANY NUMBER: 05842239 (England and Wales)
REGISTERED CHARITY NUMBER: 1131712

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

ACTIVE BARNSLEY LTD

GibsonBooth LTD

Chartered Accountants, Business Advisers & Statutory Auditor

12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 MARCH 2022

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ACTIVE BARNSLEY LTD

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	Mr M W Dewsnap Mr M Harrison Mr I D Peel Miss C D Clay
COMPANY SECRETARY	Mr M W Dewsnap
REGISTERED OFFICE	C/o BRUFC Shaw Lane Barnsley South Yorkshire S70 6HZ
REGISTERED COMPANY NUMBER	05842239 (England and Wales)
REGISTERED CHARITY NUMBER	1131712
SENIOR STATUTORY AUDITOR	Scott Mell FCA
AUDITORS	Gibson Booth Limited Statutory Auditor 12 Victoria Road Barnsley South Yorkshire S70 2BB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Charity is the promotion of community participation in healthy sport, recreation and lifestyles, in particular by:-

- Delivering and developing projects and services to improve the health and wellbeing of all Barnsley residents;
- Increasing the number of participants, officials, coaches, administrators and volunteers in all health and sport related activities;
- Promoting and developing existing health and sporting activities in the Borough of Barnsley and encouraging the formation of new ones;
- Forging effective links between schools, clubs and statutory agencies in this purpose;
- Improving the accessibility and quality of health services for the benefit of community recreation throughout the area.

Public benefit

In setting its plans and priorities for areas of work and activity, the Management Committee have had regard to guidance from the Charity Commission on public statement of benefit. The Charity's objectives and activities demonstrate how it has set out to fulfil its charitable objectives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE
Charitable activities

The present market has been developed on an ad hoc basis, through recommendations and through partnership working within both the health and wellbeing and community sport networks, with a clear focus on projects encouraging an active healthy lifestyle.

The main client groups are:

- Department for Transport (BMBC) - Bikeability Scheme.
- Horizon and Outwood Academies (via their SGO TeamPlus) - Bikeability Scheme
- Local Sustainable Transport Fund (BMBC) - Adult Cycle Training.
- Schools - both after school clubs and PPA (where a teacher is substituted by a coach during lesson time - freeing the teacher to prepare, plan and mark).
- Summer and other holiday activity schemes through the Healthy Holidays programme.
- BMBC and Barnsley Football & Education Trust - delivery of contract services such as Disability Sport.
- Healthy Lifestyle type activities with the NHS and other health interest bodies.

These major groups are located within the Barnsley area, although occasional work has taken place across local borders in previous financial periods.

Major grant funding ceased to be a source of the Charity's income several years ago, with public sector based tender contracts now the primary source of Charity income. This is supplemented by applications for minor local funding streams, along with sustainable self-funded project work.

Service contracts and minor funding streams are targeted at a particular group, and the money is always "ring-fenced". This may give a false impression that the charity is operating with a large cash surplus, when in reality the money is simply unspent at the time, but is required to deliver future contracted work. It is the intention that a reserve is maintained to facilitate future projects and aid the retention of staff whose roles are tied to service contracted projects.

The community coaches undertake projects on behalf of the Barnsley community. The majority of these projects focus upon health service provision, cycling, physical activity and sport. The service provided by the Charity involves both activity delivery and educational advice, with the Charity providing highly experienced and qualified staff to maximise partnership resources.

The period 2021/22 marked the continuation of several of Active Barnsley's large pieces of contracted work. Bikeability and Adult Cycle Training received their expected funding, which is currently committed through to March 2023.

Further income was generated through the holiday activities which are now funded by the Department of Education Holiday Activities and Food Programme, throughout school holiday periods at Shaw Lane Sports Association, along with ongoing work in Cawthorne Primary School.

Covid-19

The Covid-19 Pandemic which struck in March 2020 had a significant and immediate impact on the Charity. The Charity stopped delivering all services from this point and didn't restart until September 2020.

Active Barnsley continued to make use of the flexible furlough scheme to sustain jobs, from April 2021 until it's conclusion in September 2021, as the available workload remained much reduced during this period. Although school based work continued on a slightly reduced basis in this time, community work did not resume at any level until July 2021, and has only just recovered to pre-Covid levels.

As the furlough scheme reached its conclusion, the Charity was able to retain all current members of staff and return its delivery of projects back to full capacity.

FINANCIAL REVIEW

Reserves policy

The Management Committee will continue to review the level of free reserves in order to ensure that there are sufficient levels of free reserves held to provide financial flexibility over any forthcoming challenges. Trustees consider maintaining a large cash reserve is now more important than ever following the Covid-19 Pandemic, to insulate the Charity against the possibility of any further negative consequences that may lay ahead.

The Management Committee will aim to keep twelve months running costs in reserved funds, both for ongoing financial security, and recognising the importance of holding a substantial reserve to help secure future large grant funding by boosting funder confidence. £20,000 is currently allocated for capital expenditure that the Charity may be required to spend to maintain its operations (a fleet of bikes, means to transport them and office IT equipment). With a number of long serving members of staff, the Charity will also allocate £30,000 to cover any future possible redundancy payments.

The remaining funds will be allocated as free reserves to aid staff retention through transition periods between funding and project grants, contingencies for unforeseen reductions in grant allocations, and any future reduction in income due to the ongoing Covid-19 Pandemic.

FUTURE PLANS

The two largest service contracts are secure through until March 2023, but despite a commitment to refund beyond this date, confirmation of budgets were delayed pending the Autumn Statement in November 2022. A commitment to fund Adult Cycle Training has also been made by BMBC, at the same level as 2022/23, but is again subject to confirmation. Cycling training and sustainable travel has continued to be made a priority by the Government following the Covid-19 Pandemic, and there is good reason for optimism that it will form a key part of a post Covid economic recovery.

The Charity hopes that the effects of Covid-19 are now in the rear view, but the financial reserves are in place to mitigate losses if the pandemic returns. The current cost of living crisis should cause few financial problems, although the general financial crisis affecting public spending could impact on Transportation budgets.

The first stage of a large funding bid was submitted in August 2021, which would involve the delivery of a social prescribing service at Shaw Lane Sports Association, with a negative decision received at stage two in May 2022. The Charity will now continue to look for smaller funding opportunities in this area, in partnership with Shaw Lane Sports Foundation.

Active Barnsley remains committed to working with a range of partners to increase both the quantity and quality of healthy activity in the area.

Key elements of our work in relation to service delivery and management will include:

-Delivering programmes of health education in partnership with local agencies and funders.
- Further developing Active Barnsley's role as lead cycle training provider in the area through Bikeability and Adult Cycle Training.
- Sourcing small grants to develop projects to benefit local participants and volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Active Barnsley Ltd successfully achieved Charitable status from 21 September 2009, meeting objectives set by the Charity Commission operating to improve the condition and social welfare of Barnsley's residents.

The Charity changed its name from Barnsley Sport & Activity Forum Ltd (operating as SportActiv Ltd) to Active Barnsley Ltd on 26th July 2011 to more accurately reflect the work of the charity and the direction it has taken.

The Charitable Company is based at Shaw Lane Community Sports Club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Staff at commencement of the period April 2021 - March 2022 consisted of 1 Manager, 2 Development Officers, 1 Community Coach, and 4 part time Community Coaches (with two on 20 hour contracts, and the others working 23 and 25 hours). The Charity now consists of 1 Manager, 2 Development Officers and 4 Community Coaches (one on a 37 hour contract and three on 34 hour contracts).

Any overspill work is allocated to self-employed coaches who charge their time on an ad hoc basis.

The Charitable Company is based at Shaw Lane Community Sports Club.

Active Barnsley Ltd successfully achieved Charitable status from 21 September 2009, meeting objectives set by the Charity Commission operating to improve the condition and social welfare of Barnsley's residents.

The Charity changed its name from Barnsley Sport & Activity Forum Ltd (operating as SportActiv Ltd) to Active Barnsley Ltd on 26th July 2011 to more accurately reflect the work of the charity and the direction it has taken.

Induction and training of new trustees

Where applicable, new trustees are provided with induction and training.

This is tailored to their specific needs (unless the appointee is already sufficiently experienced) and covers as a minimum:

- Governance and management; equal opportunities.
- Introduction to the history and current activities of the organisation.
- Sufficient explanation of the charities financial accounts and reporting procedures to enable them to exercise effective fiscal oversight.
- If the new trustee is to take on any specific duties training needs in relation to these are also assessed.

It is acknowledged that trustees have a wide range of other commitments and every effort is being made to make this training accessible to the individual by arranging it to be conducted at times convenient to them.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Management Committee has carried out a review of the Charitable Company's activities detailing the opportunities available and the risks to which it is exposed.

The Management Committee will continue to review the level of free reserves in order to ensure that there are sufficient levels of free reserves held to provide financial flexibility over any forthcoming challenges. Trustees consider maintaining a large cash reserve is now more important than ever following the Covid-19 Pandemic and financial crisis, to insulate the Charity against the possibility of any further negative consequences that may lay ahead, such as funding cuts.

The Management Committee will aim to keep twelve months running costs in reserved funds, both for ongoing financial security, and recognising the importance of holding a substantial reserve to help secure future large grant funding by boosting funder confidence. £20,000 is currently allocated for capital expenditure that the Charity may be required to spend to maintain its operations (a fleet of bikes, means to transport them and office IT equipment). With a number of long serving members of staff, the Charity will also allocate £30,000 to cover any future possible redundancy payments.

The remaining funds will be allocated as free reserves to aid staff retention through transition periods between funding and project grants, contingencies for unforeseen reductions in grant allocations, and any future reduction in income due to the after effects of the Covid-19 Pandemic and current financial crisis.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Active Barnsley Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gibson Booth Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 16 December 2022 and signed on its behalf by:

Mr M W Dewsnap - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Opinion

We have audited the financial statements of Active Barnsley Ltd (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable company'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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:

We gained an understanding of the legal and regulatory framework applicable to the company and the areas in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from the error, as fraud may include deliberate concealment by, for example, forgery or intentional misrepresentations, or through colluding.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described able and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would be to become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Scott Mell

Scott Mell FCA (Senior Statutory Auditor)
for and on behalf of Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

Date: 12 January 2023

ACTIVE BARNSLEY LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Cycle training, coaching and sports activies		**190,052**	**-**	**190,052**	45,833
Investment income	2	**9**	**-**	**9**	26
Other income		**18,267**	**-**	**18,267**	104,484
Total		**208,328**	**-**	**208,328**	150,343
EXPENDITURE ON					
Charitable activities	3				
Cycle training, coaching and sports activies		**195,837**	**226**	**196,063**	149,740
NET INCOME/(EXPENDITURE)		**12,491**	**(226)**	**12,265**	603
RECONCILIATION OF FUNDS					
Total funds brought forward		**170,032**	**226**	**170,258**	169,655
TOTAL FUNDS CARRIED FORWARD		**182,523**	**-**	**182,523**	170,258

The notes form part of these financial statements

ACTIVE BARNSLEY LTD

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	9	**6,098**	-	**6,098**	226
CURRENT ASSETS					
Debtors	10	**143,577**	-	**143,577**	46,598
Cash at bank		**40,430**	-	**40,430**	130,022
		184,007	-	**184,007**	176,620
CREDITORS					
Amounts falling due within one year	11	**(7,582)**	-	**(7,582)**	(6,588)
NET CURRENT ASSETS		**176,425**	-	**176,425**	170,032
TOTAL ASSETS LESS CURRENT LIABILITIES		**182,523**	-	**182,523**	170,258
NET ASSETS		**182,523**	-	**182,523**	170,258
FUNDS	12				
Unrestricted funds				**182,523**	170,032
Restricted funds				-	226
TOTAL FUNDS				**182,523**	170,258

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue the Board of Trustees and authorised for issue on 16 December 2022 and were signed on its behalf by:

Mr M W Dewsnap - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then those amounts are deferred. These grants are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Government grants which are received for compensation for expenses or losses which have already been incurred are recognisable in income when the grant is receivable.

Income from facilities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for when they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost included costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles	**- 25% on reducing balance**
Computer equipment	**- 33% on cost**

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Interest received	**9**	26

continued...

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Cycle training, coaching and sports activies	**189,676**	**6,387**	**196,063**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Staff costs	**155,577**	126,553
Insurance	**1,450**	781
Telephone	**2,381**	2,515
Postage,stationery & computer costs	**116**	85
Advertising	**126**	-
Sundries	**215**	23
Sporting equipment	**2,665**	1,350
Training	**-**	370
Rent	**9,600**	9,600
Room hire	**9,000**	-
Travel and motor expenses	**3,777**	2,155
Bank charges	**93**	73
Computer costs	**154**	-
Uniform	**847**	-
Rates	**1,525**	-
Depreciation	**2,150**	75
	189,676	143,580

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. SUPPORT COSTS

	31.3.20	31.3.19
	£	£
Auditors' remuneration	3,000	3,061
Legal fees	3,160	2,241
	6,160	5,518

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	2,151	75
Deficit on disposal of fixed assets	226	-

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Manager	1	1
Development Officers	3	3
Community Coaches	3	4
	7	8

The total amount of employee benefits received by key management personnel is £78,771 (2021 £69,633). The Trust considers its key management personnel compromise its Manager and Development Officers.

continued...

8. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	4,200	5,535	9,735
Additions	7,420	1,055	8,475
Disposals	(4,200)	-	(4,200)
At 31 March 2022	7,420	6,590	14,010
DEPRECIATION			
At 1 April 2021	3,974	5,535	9,509
Charge for year	1,799	352	2,151
Eliminated on disposal	(3,748)	-	(3,748)
At 31 March 2022	2,025	5,887	7,912
NET BOOK VALUE			
At 31 March 2022	5,395	703	6,098
At 31 March 2021	226	-	226

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	142,886	38,108
Other debtors	-	7,807
Prepayments and accrued income	691	683
	143,577	46,598

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Social security and other taxes	2,537	2,060
Accruals and deferred income	5,045	4,528
	7,582	6,588

12. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General Fund	170,032	12,491	182,523
Restricted funds			
Play	226	(226)	-
TOTAL FUNDS	170,258	12,265	182,523

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	60,859	(48,368)	12,491
Bikeability Grant	147,469	(147,469)	-
	208,328	(195,837)	12,491
Restricted funds			
Play	-	(226)	(226)
TOTAL FUNDS	208,328	(196,063)	12,265

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General Fund	169,354	678	170,032
Restricted funds			
Play	301	(75)	226
TOTAL FUNDS	169,655	603	170,258

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	118,163	(117,485)	678
Bikeability Grant	32,180	(32,180)	-
	150,343	(149,665)	678
Restricted funds			
Play	-	(75)	(75)
TOTAL FUNDS	150,343	(149,740)	603

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General Fund	169,354	13,169	182,523
Restricted funds			
Play	301	(301)	-
TOTAL FUNDS	169,655	12,868	182,523

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	179,022	(165,853)	13,169
Bikeability Grant	179,649	(179,649)	-
	358,671	(345,502)	13,169
Restricted funds			
Play	-	(301)	(301)
TOTAL FUNDS	358,671	(345,803)	12,868

The Bikeability project is funded by BMBC and contributes to the costs associated with training schools in cycle safety.

The Play Fund was funded by the Big Lottery fund and is in relation to the provision of a play van and its associated staff.

continued...

13. RELATED PARTY DISCLOSURES

During the year the company paid facilities rental costs of £9,600 (2021 - £9,600) to Barnsley Rugby Union Football Club Limited. Furthermore, an additional £9,000 of holiday club costs were paid during the year to Barnsley Rugby Union Football Club Limited.

Mr M W Dewsnap, Trustee, of the charitable company, is a director of Barnsley Rugby Union Football Club Limited.

ACTIVE BARNSLEY LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Investment income		
Interest received	**9**	26
Charitable activities		
Coaching and activity income	**42,582**	13,653
Bikeability income	**147,470**	32,180
	190,052	45,833
Other income		
Furlough grant received	**15,357**	85,054
Other grant income received	**2,910**	19,430
	18,267	104,484
Total incoming resources	**208,328**	150,343
EXPENDITURE		
Charitable activities		
Wages	**139,206**	119,042
Social security	**11,029**	3,326
Pensions	**5,342**	4,185
Insurance	**1,450**	781
Telephone	**2,381**	2,515
Postage,stationery & computer costs	**116**	85
Advertising	**126**	-
Sundries	**215**	23
Sporting equipment	**2,665**	1,350
Training	**-**	370
Rent	**9,600**	9,600
Room hire	**9,000**	-
Travel and motor expenses	**3,777**	2,155
Bank charges	**93**	73
Carried forward	**185,000**	143,505

ACTIVE BARNSLEY LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	31.3.22	31.3.21
	£	£
Charitable activities		
Brought forward	**185,000**	143,505
Computer costs	**154**	-
Uniform	**847**	-
Rates	**1,525**	-
Depreciation of tangible fixed assets	**2,150**	75
	189,676	143,580
Support costs		
Finance		
Loss on sale of tangible fixed assets	**226**	-
Governance costs		
Auditors' remuneration	**2,940**	3,000
Legal fees	**3,221**	3,160
	6,161	6,160
Total resources expended	**196,063**	149,740
Net income	**12,265**	603

ACTIVE BARNSLEY

England & Wales - Charity number 1131712

Accounts

REGISTERED NUMBER: 05842239 (England and Wales)
REGISTERED CHARITY NUMER: 1131712

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

ACTIVE BARNSLEY LTD

GibsonBooth LTD

Chartered Accountants, Business Advisers & Statutory Auditor

12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 31 MARCH 2021

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REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES	Mr M W Dewsnap Mr M Harrison Mr I D Peel Miss C D Clay
COMPANY SECRETARY	Mr M W Dewsnap
REGISTERED OFFICE	C/o BRUFC Shaw Lane Barnsley South Yorkshire S70 6HZ
REGISTERED COMPANY NUMBER	05842239 (England and Wales)
REGISTERED CHARITY NUMBER	1131712
SENIOR STATUTORY AUDITOR	Scott Mell FCA
AUDITORS	Gibson Booth Limited Statutory Auditor 12 Victoria Road Barnsley South Yorkshire S70 2BB

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Charity is the promotion of community participation in healthy sport, recreation and lifestyles, in particular by:-

- Delivering and developing projects and services to improve the health and wellbeing of all Barnsley residents;
- Increasing the number of participants, officials, coaches, administrators and volunteers in all health and sport related activities;
- Promoting and developing existing health and sporting activities in the Borough of Barnsley and encouraging the formation of new ones;
- Forging effective links between schools, clubs and statutory agencies in this purpose;
- Improving the accessibility and quality of health services for the benefit of community recreation throughout the area.

Public benefit

In setting its plans and priorities for areas of work and activity, the Management Committee have had regard to guidance from the Charity Commission on public statement of benefit. The Charity's objectives and activities demonstrate how it has set out to fulfil its charitable objectives.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE
Charitable activities

The present market has been developed on an ad hoc basis, through recommendations and through partnership working within both the health and wellbeing and community sport networks, with a clear focus on projects encouraging an active healthy lifestyle.

The main client groups are:

- Department for Transport (BMBC) - Bikeability Scheme.
- Horizon and Outwood Academies (via their SGO TeamPlus) - Bikeability Scheme
- Local Sustainable Transport Fund (BMBC) - Adult Cycle Training.
- Schools - both after school clubs and PPA (where a teacher is substituted by a coach during lesson time - freeing the teacher to prepare, plan and mark).
- Summer and other holiday activity schemes through the Healthy Holidays programme.
- BMBC and Barnsley Football & Education Trust - delivery of contract services such as Disability Sport.
- Healthy Lifestyle activities with the NHS and other health interest bodies.

These major groups are located within the Barnsley area, although occasional work has taken place across local borders in previous financial periods.

Major grant funding ceased to be a source of the Charity's income several years ago, with public sector based tender contracts now the primary source of Charity income. This is supplemented by applications for minor local funding streams, along with sustainable self-funded project work.

Service contracts and minor funding streams are targeted at a particular group, and the money is always "ring-fenced". This may give a false impression that the charity is operating with a large cash surplus, when in reality the money is simply unspent at the time, but is required to deliver future contracted work. It is the intention that a reserve is maintained to facilitate future projects and aid the retention of staff whose roles are tied to service contracted projects.

The community coaches undertake projects on behalf of the Barnsley community. The majority of these projects focus upon health service provision, cycling, physical activity and sport. The service provided by the Charity involves both activity delivery and educational advice, with the Charity providing highly experienced and qualified staff to maximise partnership resources.

The period 2020/21 marked the continuation of several of Active Barnsley's large pieces of contracted work. Bikeability and Adult Cycle Training received their expected funding, which is currently committed through to March 2023.

Further income was generated through the holiday activities which are now funded by the Department of Education Holiday Activities and Food Programme, throughout school holiday periods at Shaw Lane Sports Association, along with ongoing work in Cawthorne Primary School.

Covid-19

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The Covid-19 Pandemic which struck in March 2020 had a significant and immediate impact on the Charity. All of Active Barnsley's work had ceased even before the first national lockdown, due to schools stopping outside providers being allowed on site as the crisis grew throughout March. The Charity stopped delivering all services from this point and didn't restart until September 2020.

Staff were placed on furlough, and the Charity was able to retain everyone through the government Coronavirus Job Retention Scheme. When schools restarted after the 2020 summer holidays, Active Barnsley made a partial return to delivering work, and continued to make use of the flexible furlough scheme to sustain jobs, until it's conclusion in September 2021, as the available workload remained very much reduced. Although school based work continued on a reduced basis outside of national lockdown periods, community work did not resume at any level until July 2021, and remains at below pre-Covid levels.

Although delivering services within the Covid-19 restrictions has been extremely challenging, Active Barnsley has been able to make a successful return to work by adapting delivery procedures to provide a Covid secure environment for participants and staff. The outdoor nature of a large proportion of the Charity's work has also undoubtedly aided its ability to return to work.

With the furlough scheme now at an end, the Charity is confident it will be able to retain all current members of staff, and increase its capacity through 2022, subject to any further restrictions.

FINANCIAL REVIEW
Reserves policy
The Management Committee will continue to review the level of free reserves in order to ensure that there are sufficient levels of free reserves held to provide financial flexibility over any forthcoming challenges. Trustees consider maintaining a large cash reserve is now more important than ever following the Covid-19 Pandemic, to insulate the Charity against the possibility of any further negative consequences that may lay ahead.

The Management Committee will aim to keep twelve months running costs in reserved funds, both for ongoing financial security, and recognising the importance of holding a substantial reserve to help secure future large grant funding by boosting funder confidence. £20,000 is currently allocated for capital expenditure that the Charity may be required to spend to maintain its operations (a fleet of bikes, means to transport them and office IT equipment). With a number of long serving members of staff, the Charity will also allocate £30,000 to cover any future possible redundancy payments.

The remaining funds will be allocated as free reserves to aid staff retention through transition periods between funding and project grants, contingencies for unforeseen reductions in grant allocations, and any future reduction in income due to the ongoing Covid-19 Pandemic.

FUTURE PLANS

The two largest service contracts are secure for the next financial year, with Bikeability delivered on behalf of BMBC and SGO being confirmed through to March 2023, although exact budgets have not yet been confirmed. A commitment to fund Adult Cycle Training has also been made by BMBC, at the same level as 2021/22. Cycling training and sustainable travel has continued to be made a priority by the Government following the Covid-19 Pandemic, and there is good reason for optimism that it will form a key part of a post Covid economic recovery.

The Charity hopes that its work will not be financially impacted by Covid-19 throughout 2022/23, but if it is, it would be expected to be at a lower level than 2021/22, with any possible financial losses modest, and easily covered by its financial reserves.

The first stage of a large funding bid was submitted in August 2021, which would involve the delivery of a social prescribing service at Shaw Lane Sports Association, with a decision on its suitability to progress to stage two expected soon. The Charity will also continue to look for further opportunities to develop and serve the Barnsley community as the effects of the pandemic evolve.

Active Barnsley remains committed to working with a range of partners to increase both the quantity and quality of healthy activity in the area.

Key elements of our work in relation to service delivery and management will include:

- Delivering programmes of health education in partnership with local agencies and funders.
- Further developing Active Barnsley's role as lead cycle training provider in the area through Bikeability and Adult Cycle Training.
- Sourcing small grants to develop projects to benefit local participants and volunteers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

Active Barnsley Ltd successfully achieved Charitable status from 21 September 2009, meeting objectives set by the Charity Commission operating to improve the condition and social welfare of Barnsley's residents.

The Charity changed its name from Barnsley Sport & Activity Forum Ltd (operating as SportActiv Ltd) to Active Barnsley Ltd on 26th July 2011 to more accurately reflect the work of the charity and the direction it has taken.

The Charitable Company is based at Shaw Lane Community Sports Club.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Staff at commencement of the period April 2020 - March 2021 consisted of 1 Manager, 2 Development Officers, 1 Community Coach, and 4 part time Community Coaches (with two on 20 hour contracts, and the others working 23 and 25 hours). The Charity now consists of 1 Manager, 2 Development Officers, 1 Community Coach, and 3 part time Community Coaches (all on 32 hours per week contracts).

Any overspill work is allocated to self-employed coaches who charge their time on an ad hoc basis.

Induction and training of new trustees

Where applicable, new trustees are provided with induction and training.

This is tailored to their specific needs (unless the appointee is already sufficiently experienced) and covers as a minimum:
- Governance and management; equal opportunities.
- Introduction to the history and current activities of the organisation.
- Sufficient explanation of the charities financial accounts and reporting procedures to enable them to exercise effective fiscal oversight.
- If the new trustee is to take on any specific duties training needs in relation to these are also assessed.

It is acknowledged that trustees have a wide range of other commitments and every effort is being made to make this training accessible to the individual by arranging it to be conducted at times convenient to them.

Risk management

The Management Committee has carried out a review of the Charitable Company's activities detailing the opportunities available and the risks to which it is exposed.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Active Barnsley Ltd for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Gibson Booth Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23 December 2021 and signed on its behalf by:

Mr M W Dewsnap - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Opinion

We have audited the financial statements of Active Barnsley Ltd (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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 charitable company'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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 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.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our 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 a Report of the Independent Auditors 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:

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We design audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from the error, as fraud may include deliberate concealment by, for example, forgery or intentional misrepresentations, or through colluding.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described able and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would be to become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE BARNSLEY LTD

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Scott Mell FCA (Senior Statutory Auditor)
for and on behalf of Gibson Booth Limited
Statutory Auditor
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

14 January 2022

ACTIVE BARNSLEY LTD

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Cycle training, coaching and sports activies		**45,833**	**-**	**45,833**	160,774
Investment income	2	**26**	**-**	**26**	191
Other income		**104,484**	**-**	**104,484**	6,962
Total		**150,343**	**-**	**150,343**	167,927
EXPENDITURE ON					
Charitable activities	3				
Cycle training, coaching and sports activies		**149,665**	**75**	**149,740**	164,310
NET INCOME/(EXPENDITURE)		**678**	**(75)**	**603**	3,617
RECONCILIATION OF FUNDS					
Total funds brought forward		**169,354**	**301**	**169,655**	166,038
TOTAL FUNDS CARRIED FORWARD		**170,032**	**226**	**170,258**	169,655

The notes form part of these financial statements

ACTIVE BARNSLEY LTD

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	9	-	226	226	301
CURRENT ASSETS					
Debtors	10	46,598	-	46,598	103,029
Cash at bank		130,022	-	130,022	73,852
		176,620	-	176,620	176,881
CREDITORS					
Amounts falling due within one year	11	(6,588)	-	(6,588)	(7,527)
NET CURRENT ASSETS		170,032	-	170,032	169,354
TOTAL ASSETS LESS CURRENT LIABILITIES		170,032	226	170,258	169,655
NET ASSETS		170,032	226	170,258	169,655
FUNDS	12				
Unrestricted funds				170,032	169,354
Restricted funds				226	301
TOTAL FUNDS				170,258	169,655

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved and authorised for issue the Board of Trustees and authorised for issue on 23 December 2021 and were signed on its behalf by:

Mr M W Dewsnap - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then those amounts are deferred. These grants are included in incoming resources when these are receivable and allocated appropriately between unrestricted and restricted income depending upon restrictions imposed.

Government grants which are received for compensation for expenses or losses which have already been incurred are recognisable in income when the grant is receivable.

Income from facilities is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are accounted for when they are received.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost included costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following rates in order to write off each asset over its estimated useful life.

continued...

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Motor vehicles	**- 25% on reducing balance**
Computer equipment	**- 33% on cost**

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Interest received	**26**	191

continued...

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

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Cycle training, coaching and sports activies	**143,580**	**6,160**	**149,740**

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21 £	31.3.20 £
Staff costs	**126,553**	139,501
Insurance	**781**	715
Telephone	**2,515**	3,108
Postage,stationery & computer costs	**85**	280
Advertising	**-**	325
Sundries	**23**	-
Sporting equipment	**1,350**	1,215
Training	**370**	-
Rent	**9,600**	9,579
Travel and motor expenses	**2,155**	3,956
Bank charges	**73**	68
Depreciation	**75**	100
	143,580	158,847

5. SUPPORT COSTS

	31.3.20 £	31.3.19 £
Auditors' remuneration	**3,000**	3,061
Legal fees	**3,160**	2,241
	6,160	5,518

continued...

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	75	100

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Manager	1	1
Development Officers	3	3
Community Coaches	4	5
	8	9

The total amount of employee benefits received by key management personnel is £69,633 2020 £76,255). The Trust considers its key management personnel compromise its Manager and Development Officers.

No employees received emoluments in excess of £60,000.

continued...

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

9. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	**4,200**	**5,535**	**9,735**
DEPRECIATION			
At 1 April 2020	**3,899**	**5,535**	**9,434**
Charge for year	**75**	**-**	**75**
At 31 March 2021	**3,974**	**5,535**	**9,509**
NET BOOK VALUE			
At 31 March 2021	**226**	**-**	**226**
At 31 March 2020	301	-	301

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	**38,108**	95,583
Other debtors	**7,807**	6,962
Prepayments and accrued income	**683**	484
	46,598	103,029

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Social security and other taxes	2,060	2,113
Accruals and deferred income	4,528	5,414
	6,588	7,527

12. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General Fund	169,354	678	170,032
Restricted funds			
Play	301	(75)	226
TOTAL FUNDS	169,655	603	170,258

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General Fund	118,163	(117,485)	678
Bikeability Grant	32,180	(32,180)	-
	150,343	(149,665)	678
Restricted funds			
Play	-	(75)	(75)
TOTAL FUNDS	150,343	(149,740)	603

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General Fund	165,637	3,717	169,354
Restricted funds			
Play	401	(100)	301
TOTAL FUNDS	166,038	3,617	169,655

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	91,407	(87,690)	3,717
Bikeability Grant	76,520	(76,520)	-
	167,927	(164,210)	3,717
Restricted funds			
Play	-	(100)	(100)
TOTAL FUNDS	167,927	(164,310)	3,617

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General Fund	165,637	4,395	170,032
Restricted funds			
Play	401	(175)	226
TOTAL FUNDS	166,038	4,220	170,258

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	209,570	(205,175)	4,395
Bikeability Grant	108,700	(108,700)	-
	318,270	(313,875)	4,395
Restricted funds			
Play	-	(175)	(175)
TOTAL FUNDS	318,270	(314,050)	4,220

The Bikeability project is funded by BMBC and contributes to the costs associated with training schools in cycle safety.

The Play Fund was funded by the Big Lottery fund and is in relation to the provision of a play van and its associated staff.

continued...

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

13. RELATED PARTY DISCLOSURES

During the year the company paid facilities rental costs of £9,600 (2020 - £9,759) to Barnsley Rugby Union Football Club Limited.

Mr M W Dewsnap, Trustee, of the charitable company, is a director of Barnsley Rugby Union Football Club Limited.

ACTIVE BARNSLEY LTD

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Investment income		
Interest received	**26**	191
Charitable activities		
Coaching and activity income	**13,653**	84,254
Bikeability income	**32,180**	76,520
	45,833	160,774
Other income		
Furlough grant received	**85,054**	6,962
Other grant income received	**19,430**	-
	104,484	6,962
Total incoming resources	**150,343**	167,927
EXPENDITURE		
Charitable activities		
Wages	**119,042**	129,046
Social security	**3,326**	5,754
Pensions	**4,185**	4,701
Insurance	**781**	715
Telephone	**2,515**	3,108
Postage,stationery & computer costs	**85**	280
Advertising	**-**	325
Sundries	**23**	-
Sporting equipment	**1,350**	1,215
Training	**370**	-
Rent	**9,600**	9,579
Travel and motor expenses	**2,155**	3,956
Bank charges	**73**	68
Depreciation of tangible fixed assets	**75**	100
	143,580	158,847

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21 £	31.3.20 £
Support costs		
Governance costs		
Auditors' remuneration	**3,000**	3,000
Legal fees	**3,160**	2,463
	6,160	5,463
Total resources expended	**149,740**	164,310
Net income	**603**	3,617