

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



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 BARNSELY 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.

ACTIVE BARNSELEY LTD

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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 its 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.

ACTIVE BARNSLEY LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

ACTIVE BARNSELEY LTD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

ACTIVE BARNSELEY LTD

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.

ACTIVE BARNSELEY LTD

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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 BARNSELEY 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.

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

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.

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

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 above 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 BARNSELY 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 BARNSELEY 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 activities		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					
Cycle training, coaching and sports activities	3	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 BARNSELEY 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
		<u>184,007</u>	<u>-</u>	<u>184,007</u>	<u>176,620</u>
CREDITORS					
Amounts falling due within one year	11	(7,582)	-	(7,582)	(6,588)
NET CURRENT ASSETS		<u>176,425</u>	<u>-</u>	<u>176,425</u>	<u>170,032</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>182,523</u>	<u>-</u>	<u>182,523</u>	<u>170,258</u>
NET ASSETS		<u>182,523</u>	<u>-</u>	<u>182,523</u>	<u>170,258</u>
FUNDS	12				
Unrestricted funds				182,523	170,032
Restricted funds				-	226
TOTAL FUNDS				<u>182,523</u>	<u>170,258</u>

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.

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

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

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Cycle training, coaching and sports activities	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

**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 comprise its Manager and Development Officers.

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

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)
	<u>7,420</u>	<u>6,590</u>	<u>14,010</u>
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)
	<u>2,025</u>	<u>5,887</u>	<u>7,912</u>
At 31 March 2022	2,025	5,887	7,912
NET BOOK VALUE			
At 31 March 2022	<u>5,395</u>	<u>703</u>	<u>6,098</u>
At 31 March 2021	<u>226</u>	<u>-</u>	<u>226</u>

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
	<u>143,577</u>	<u>46,598</u>

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

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
	<u>7,582</u>	<u>6,588</u>

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	<u>170,258</u>	<u>12,265</u>	<u>182,523</u>

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)	-
	<u>208,328</u>	<u>(195,837)</u>	<u>12,491</u>
Restricted funds			
Play	-	(226)	(226)
TOTAL FUNDS	<u>208,328</u>	<u>(196,063)</u>	<u>12,265</u>

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

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	<u>169,655</u>	<u>603</u>	<u>170,258</u>

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)	-
	<u>150,343</u>	<u>(149,665)</u>	<u>678</u>
Restricted funds			
Play	-	(75)	(75)
TOTAL FUNDS	<u>150,343</u>	<u>(149,740)</u>	<u>603</u>

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

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	<u>169,655</u>	<u>12,868</u>	<u>182,523</u>

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)	-
	<u>358,671</u>	<u>(345,502)</u>	<u>13,169</u>
Restricted funds			
Play	-	(301)	(301)
TOTAL FUNDS	<u>358,671</u>	<u>(345,803)</u>	<u>12,868</u>

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.

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

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 BARNSELEY 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

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ACTIVE BARNSELEY 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
	<u>189,676</u>	<u>143,580</u>
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
	<u>6,161</u>	<u>6,160</u>
Total resources expended	<u>196,063</u>	<u>149,740</u>
Net income	<u>12,265</u>	<u>603</u>

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