

# ACTIVE LINCOLNSHIRE

England & Wales · Charity number 1134988

## Details

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**Other names** LINCOLNSHIRE SPORTS PARTNERSHIP

**Status** Registered

**Legal form** Charitable company

**Company number** [05252701](#)

**Registered** 2010-03-17

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Point  
Newland House  
Weaver Road  
Lincoln  
LN6 3QN

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**Website** [www.activelincolnshire.com](http://www.activelincolnshire.com)

## Activities

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**Objects:** THE CHARITY'S OBJECTS (OBJECTS) ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:(1) TO PROMOTE INCREASED COMMUNITY PARTICIPATION IN SPORT, ACTIVE RECREATION AND PHYSICAL ACTIVITY (TOGETHER, SARPA) FOR THE BENEFIT OF THE INHABITANTS OF LINCOLNSHIRE, IN PARTICULAR BY:(A) STRATEGIC PLANNING AND COORDINATION WITHIN AND BETWEEN LOCAL ORGANISATIONS AND/OR NETWORKS COVERING COMMUNITY SARPA, INCLUDING BUT NOT LIMITED TO SHARING OF KNOWLEDGE AND SKILLS IN THE MANAGEMENT AND PROJECT PLANNING OF SARPA;(B) THE MARKETING AND COMMUNICATION OF INFORMATION AND OPPORTUNITIES RELATING TO SARPA;(C) THE BENEFITS AND OUTCOMES OF INVESTMENT IN SARPA THROUGH ROBUST PERFORMANCE MEASUREMENT SYSTEMS; (D) THE SUPPORT OF ORGANISATIONS AND LOCAL COMMUNITIES IN HELPING PEOPLE START, STAY AND SUCCEED IN SARPA TO WHATEVER LEVEL THEY CHOOSE;(E) THE AWARENESS AMONG COMMUNITY SARPA ORGANISATIONS OF FINANCIAL AND OTHER RESOURCES WHICH ARE OPEN TO THEM; (F) THE EDUCATION AND DEVELOPMENT OF PEOPLE, BOTH VOLUNTARY AND PROFESSIONAL, WHO ARE INVOLVED IN THE INFRASTRUCTURE OF COMMUNITY SARPA; AND(G) THE IMPROVEMENT AND PRESERVATION OF GOOD HEALTH AND WELL-BEING THROUGH PARTICIPATION IN SARPA. 2) THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY CONSISTENT WITH THE OBJECTS SET OUT IN ARTICLES 4(1)(A) TO 4(1)(G) (INCLUSIVE) AS THE DIRECTORS SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE.

**Activities:** Our role is to influence, support and deliver to get more people physically active and be organised in doing that. We influence to direct resources in the most effective and efficient way, support partners in a range of different ways in the delivery of their services and products as well as deliver our own funded programmes. We also ensure Active Lincolnshire is a fit for purpose organisation.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** LINCOLNSHIRE
- Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,017,753	£884,165	£804,411	11
2024-03-31	£754,763	£830,274	£670,823	11
2023-03-31	£899,844	£940,703	£768,334	11
2022-03-31	£960,961	£921,155	£295,193	10
2021-03-31	£778,285	£577,090	£-13,613	10

## Trustees

Name	Role	Appointed
<b>Paul Barron CBE</b>	Chair	2023-03-20
Joanne Elisabeth Richardson		2019-07-10
Karen Whitfield		2022-06-13
Michael Morris		2023-03-20
Professor Neal Juster		2023-03-20
Richard Flint		2022-06-13
Roger Cleary		2023-10-17
Sarah-Jane Mills		2023-06-12

**ACTIVE LINCOLNSHIRE**

England & Wales - Charity number 1134988

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# Accounts

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**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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<b>Trustees</b>	P S Barron, Chair R G Cleary K Evans R Flint S Ford N P Juster S-J Mills M F Morris J E Richardson K Whitfield
<b>Company Registered Number</b>	05252701
<b>Charity Registered Number</b>	1134988
<b>Registered Office</b>	Newland House The Point, Weaver Road Lincoln LN6 3QN
<b>Chief Executive Officer</b>	E Tatlow
<b>Independent Auditors</b>	Streets Audit LLP Chartered Accounts & Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
<b>Bankers</b>	Barclays Bank plc 316-318 High Street Lincoln LN5 7DP

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees of Active Lincolnshire, 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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **OBJECTIVES AND ACTIVITIES**

#### Objectives and Aims

The aim of Active Lincolnshire, as set out in the Memorandum of Association is:

"To promote increased community participation in sport, active recreation and physical activity (together SARPA) for the benefit of the inhabitants of Lincolnshire".

This is delivered by:

- Strategic planning and coordination within and between local organisations and / or networks covering community SARPA including, but not limited to, sharing of knowledge and skills in the management and project planning of SARPA.
- The marketing and communication of information and opportunities relating to SARPA.
- Promoting the benefits and outcomes of investment through performance measurement.
- The support of organisations and local communities in helping people start, stay and succeed in SARPA to whatever level they choose.
- The awareness among community SARPA organisations of financial and other resources which are open to them.
- The education and development of people, both voluntary and professional, who are involved in the infrastructure of community SARPA.
- The improvement and preservation of good health and well-being through participation in SARPA.

Active Lincolnshire's mission is to help more people to be more active more often. The charity is focused on building options to be active into everyone's daily lives to tackle the challenge of physical inactivity. We support the local implementation of Sport England's ten-year national strategy "Uniting the Movement" that was launched in January 2021.

We have a coherent strategy for Lincolnshire for physical activity (Let's Move Lincolnshire) that is based on research and insight into activity levels within the county.

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**Public Benefit**

In deciding which activities the charity will pursue, the trustees have paid regard to the guidance issued by the Charity Commission on public benefit. All activities, delivered by the company, focus on the promotion of increased sport and physical activity across Lincolnshire through influencing and enabling organisations and individuals to embed options to be active.

Funding received is to deliver the national "Uniting the Movement" strategy in Lincolnshire, based on understanding local need.

The focus of the work is underpinned by a commitment to tackling inequalities. The main goals are:

- increase activity levels across Lincolnshire
- decrease inactivity
- provide positive experiences for children and young people
- tackling the inequalities that exist in sport and physical activity

The local strategy is informed by Sport England and Public Health England data along with local insight to identify areas or target groups where increases in activity levels will have a positive impact on the well-being of communities.

The work is underpinned by a commitment to tackling inequalities and a diversity and inclusion action plan outlines our commitment to this and our role of cascading best practice across the physical activity sector.

**Our Purpose**

To improve the lives of people living in Lincolnshire through physical activity, focusing on reducing inequity of opportunity and enabling people to move from an inactive lifestyle to an active one.

By building a shared understanding of inactivity, championing equality and inclusion, sustainability, and welfare and integrating physical activity into all sectors, policies, strategies and education.

Active Lincolnshire's three-year business plan 2024 – 2027 focuses on being a lead enabler for physical activity in the county.

Our three strategic goals are:

- Supporting a resilient and relevant physical activity sector
- A place-based approach; greater investment and closer connections and collaborations with communities where the greatest impact can be made
- Let's Move Lincolnshire; the local whole system strategy for physical activity, aligned with Uniting the Movement

Our target audiences are those facing inequalities and specifically:

- Lower socio-economic groups
- People with long term conditions
- People with disabilities
- Minority ethnic communities
- Women and girls
- Older adults

We prioritise collaboration to create impact and focus on understanding local need, connecting partners, people and communities to influence and enable sustainable change.

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**ACTIVE LINCOLNSHIRE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**ACHIEVEMENT AND PERFORMANCE 2024 - 2025 AGAINST OUR GOALS**

2024 – 2025 has seen a significant shift towards a more strategic approach to support system wide change.

**Support a relevant and resilient physical activity sector**

- UK Shared Prosperity funding supported the development of a physical activity sector specific workforce development, providing access to training and skills and development of the Active Skills Hub.
- Sharing best practice and supporting clubs and providers with access to safeguarding and welfare has been a focus of the work, recognising that providing safe and positive experiences for children and adults.
- Supporting schools to open facilities for community use through the Department for Education funded Opening Schools Facilities programme.
- Bringing networks together including National Governing Bodies, leisure operators and leisure providers to discuss opportunities and challenges, and specifically focusing on tackling inequalities in provision of activities.

**Place Based Approach**

- Sport England announced a place-based expansion programme and identified two priority areas in Lincolnshire (East Lindsay and Boston). Development phase award funding for these two places has been secured in this financial year, to focus on developing ways of working and understanding local need. Active Lincolnshire has connected partners locally and invested time to connect with the requirements of the national programme.

**Let's Move Lincolnshire**

- Connecting with health and care system, including developing content and connections with pre and post natal services to enable more women to be active.
- Promoting options to be active and providing clubs and activity providers with free listings on the Let's Move Lincolnshire activity finder and website.
- Hosted the 20th annual Lincolnshire Sport and Physical Activity Awards that showcases the value of physical activity on people's lives and celebrates successes and achievements across the county.
- Engaged with multiple stakeholder groups, local Boards and national meetings and events to represent physical activity, influencing and advocating.

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**ACTIVE LINCOLNSHIRE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**FINANCIAL REVIEW**

In addition to systemic and delivery funding from Sport England, the charity has received grant funding from sources including the UK Shared Prosperity Fund.

The financial statements show an increase in the funding from charitable activities due to increased overall funding from Sport England and additional Grant funding.

**Principal Funding Sources**

The core funding was secured from the following sources in 2024/25: :

- Sport England Lottery Funding £637,348 (2023/24 - £570,776).

**Reserves Policy**

The Board review the reserves of the charity periodically.

The Board's aim is to maintain unrestricted general reserves of at least £250,000, the estimated costs to keep the charity operating for 6 months. Reserves are held in order to mitigate the risk of any such periods of reduced or non-income or unforeseen expenditure.

At the 31 March 2025 the charity had unrestricted general funds of £555,415 (2023: £504,207) and restricted funds of £230,935. The restricted funds represent Sport England and other grants where expenditure is planned in the next financial year.

**Pension Scheme**

One employee of Active Lincolnshire participates in the Lincolnshire County Council (LCC) defined Benefit Pension Scheme. Active Lincolnshire makes contributions on behalf of the staff. There is no surplus/deficit related to this for the company as the fund was pooled on 29 February 2024.

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**FUTURE PLANS**

We will continue to focus on delivering against our three strategic goals:

- a) Deliver locally Sport England's Strategy "Uniting the Movement" through Let's Move Lincolnshire
- b) To support a resilient and relevant sport and physical activity sector
- c) To embed a place-based approach to our work, focusing on areas where greater impact can be made through physical activity and to share the learning and the impact of this work to benefit the whole county.

We will do this using insight and understanding of local places and people to identify priorities and to maximise impact.

We will, with the mandate from the Lincolnshire Health and Wellbeing Board, and recognising that a whole system approach to tackling the challenge of inactivity is required, continue to play a lead-role in the delivery of Let's Move Lincolnshire for a more active community in Lincolnshire.

We will continue to focus on bringing partners together from all sectors of the community to influence and facilitate incorporate options to be active into everyone's daily lives.

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**ACTIVE LINCOLNSHIRE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Active Lincolnshire is a limited company and registered charity. The company was registered in October 2004 and charitable status was gained in March 2010. The original Memorandum and Articles of Association were adopted in 2004 and were last reviewed in August 2019. In the event of the company being wound up members are required to contribute an amount not exceeding £10.00 per member.

As an Active Partnership, Active Lincolnshire is required to meet Tier 3 of the Sport England 'Governance Code for Sport in the UK'.

**Recruitment and Appointment of New Trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the company. They are recruited through open advert and appointment is agreed by existing directors (ratified at the next AGM). According to the Articles of Association all directors are subject to a rotation policy which specifies that one third of the directors must retire at each AGM (based on length of service) and may be re-elected for a further three-year period at the Annual General Meeting.

The Board is made up of representatives from all sectors and areas of the community offering a breadth of insight into the county of Lincolnshire.

An annual skills assessment and board review is carried out each year, this helps to build a Board development and training programme. An external board review was undertaken in 2024/25.

**Organisational Structure**

The day-to-day management of the charity is delegated by the trustees to the Chief Executive Officer (CEO).

The board of trustees, staff and, if required, external specialists, come together for themed conversations and strategic debate outside of the main board meeting to advise the Board.

**Induction and Training of New Trustees**

All new trustees go through an induction programme and are provided with an information pack about the role of a director and charity trustee.

**Key Management Personnel Remuneration and Related Parties**

The trustees consider the board of trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Details of trustee expenses are disclosed in note 10 to the accounts.

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

The pay of the charity's Chief Executive Officer is reviewed annually.

**Wider Network**

Active Lincolnshire engages with multiple private, public and third sector partners all working together to achieve common goals and objectives.

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

**DISCLOSURE OF INFORMATION TO AUDITOR**

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

- 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of trustees on 23 September 2025 and signed on their behalf by:



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**P S Barron**  
**(Chair of Trustees)**

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE**

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**Opinion**

We have audited the financial statements of Active Lincolnshire (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

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

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

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

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

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

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, 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.

**Auditors' responsibilities for the audit of the financial statements**

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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**ACTIVE LINCOLNSHIRE**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- reviewed a sample of grants in the year to ensure accurate recognition;
- agreed a sample of employees on the payroll to existence and agreed the accuracy of pay;
- assessed and reviewed the appropriateness and effectiveness of the key systems and controls;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

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

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

### **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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Anderson (Senior Statutory Auditor)**

for and on behalf of

**Streets Audit LLP**

Chartered Accounts & Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

16 December 2025

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Charitable activities	3	947,240	49,357	996,597	712,547
Other trading activities	4	-	17,270	17,270	18,100
Investments	5	-	3,886	3,886	24,116
<b>Total income</b>		<b>947,240</b>	<b>70,513</b>	<b>1,017,753</b>	<b>754,763</b>
<b>Expenditure on:</b>					
Charitable activities	6	824,913	59,252	884,165	830,274
<b>Total expenditure</b>		<b>824,913</b>	<b>59,252</b>	<b>884,165</b>	<b>830,274</b>
<b>Net income / (expenditure)</b>		<b>122,327</b>	<b>11,261</b>	<b>133,588</b>	<b>(75,511)</b>
Transfers between funds	13	(26,367)	26,367	-	-
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>95,960</b>	<b>37,628</b>	<b>133,588</b>	<b>(75,511)</b>
<b>Other recognised gains/(losses):</b>					
Actuarial gains on defined benefit pension schemes	19	-	-	-	201,000
Defined benefit pension scheme asset not recognised	19	-	-	-	(223,000)
<b>Net movement in funds</b>		<b>95,960</b>	<b>37,628</b>	<b>133,588</b>	<b>(97,511)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		134,975	535,848	670,823	768,334
Net movement in funds		95,960	37,628	133,588	(97,511)
<b>Total funds carried forward</b>		<b>230,935</b>	<b>573,476</b>	<b>804,411</b>	<b>670,823</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 33 form part of these financial statements.

**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05252701**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	11	60,320	58,297
Cash at bank and in hand		807,259	689,967
		<u>867,579</u>	<u>748,264</u>
Creditors: amounts falling due within one year	12	(63,168)	(77,441)
<b>Net current assets</b>		<b>804,411</b>	<b>670,823</b>
<b>Total assets less current liabilities</b>		<b>804,411</b>	<b>670,823</b>
<b>Net assets excluding pension asset</b>		<b>804,411</b>	<b>670,823</b>
<b>Total net assets</b>		<b>804,411</b>	<b>670,823</b>
<b>Charity funds</b>			
Restricted funds:			
Restricted funds	13	230,935	134,975
Total restricted funds	13	<u>230,935</u>	<u>134,975</u>
Unrestricted funds			
Designated funds	13	18,061	31,641
General funds	13	555,415	504,207
Total unrestricted funds	13	<u>573,476</u>	<u>535,848</u>
<b>Total funds</b>		<b>804,411</b>	<b>670,823</b>

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 05252701**

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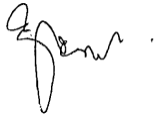
**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2025**

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The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 23 September 2025 and signed on their behalf by:



.....  
**P S Barron**  
**(Chair of Trustees)**

The notes on pages 16 to 33 form part of these financial statements.

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	113,406	(149,237)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Bank interest received	3,886	3,116
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	3,886	3,116
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	117,292	(146,121)
Cash and cash equivalents at the beginning of the year	689,967	836,088
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<u>807,259</u>	<u>689,967</u>

The notes on pages 16 to 33 form part of these financial statements

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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

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**1. General information**

Active Lincolnshire (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Newland House The Point, Weaver Road, Lincoln, England, LN6 3QN. The charity's principal activity is the promotion of increased participation in sport and active recreation.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The trustees have received confirmation of the continued funding from its major provider and prepared budgets and forecasts. The trustees have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

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

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

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

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

**2.5 Interest receivable**

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

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

Cash at bank represents balances held in current and deposit accounts to which the charity has immediate access.

**2.8 Liabilities and provisions**

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

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

**2.9 Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**2. Accounting policies (continued)**

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The charity operated a defined benefit pension scheme which was pooled with Lincolnshire County Council as at 29 February 2024. The charges and disclosures in the financial statements are based on an actuarial valuation prepared up to the date of pooling.

Subsequently, the scheme is being accounted for as if it were a defined contribution scheme.

**2.11 Fund accounting**

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

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

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

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

**3. Income from charitable activities**

	<b>Restricted funds 2025 £</b>	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Sport England	637,764	-	<b>637,764</b>	570,776
Other	309,476	49,357	<b>358,833</b>	141,771
<b>Total 2025</b>	<u>947,240</u>	<u>49,357</u>	<u><b>996,597</b></u>	<u>712,547</u>
<i>Total 2024</i>	<u>598,362</u>	<u>114,185</u>	<u>712,547</u>	

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Sponsorship	17,270	<b>17,270</b>	18,100
<i>Total 2024</i>	18,100	18,100	

**5. Investment income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Bank Interest Received	3,886	<b>3,886</b>	3,116
Pension Finance Income	-	-	21,000
<b>Total 2025</b>	3,886	<b>3,886</b>	24,116
<i>Total 2024</i>	24,116	24,116	

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Grant funding of activities 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Sport England	406,672	22,000	125,343	<b>554,015</b>	684,741
Other	193,092	7,300	129,758	<b>330,150</b>	145,533
<b>Total 2025</b>	<u>599,764</u>	<u>29,300</u>	<u>255,101</u>	<u><b>884,165</b></u>	<u>830,274</u>
<i>Total 2024</i>	<u>575,751</u>	<u>114,738</u>	<u>139,785</u>	<u>830,274</u>	

**Analysis of direct costs**

	<b>Sport England 2025 £</b>	<b>Other 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Staff Costs	373,070	61,968	<b>435,038</b>	449,172
Staff Expenses	3,298	2,844	<b>6,142</b>	8,659
Other Staff Costs	-	-	-	833
Programme Delivery	30,304	119,766	<b>150,070</b>	107,227
External Staff Costs	-	8,514	<b>8,514</b>	9,860
<b>Total 2025</b>	<u>406,672</u>	<u>193,092</u>	<u><b>599,764</b></u>	<u>575,751</u>
<i>Total 2024</i>	<u>475,017</u>	<u>100,734</u>	<u>575,751</u>	

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Sport England 2025 £</b>	<b>Other 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Premises Costs	15,990	-	<b>15,990</b>	16,146
Staff Training and Development	8,383	6,692	<b>15,075</b>	4,355
Office Costs	22,859	12,286	<b>35,145</b>	20,955
Insurance	8,222	81	<b>8,303</b>	6,620
Professional Costs	41,273	90,627	<b>131,900</b>	65,597
Governance Costs	7,000	-	<b>7,000</b>	7,890
Other Support Costs	21,616	20,072	<b>41,688</b>	18,222
<b>Total 2025</b>	<u>125,343</u>	<u>129,758</u>	<u><b>255,101</b></u>	<u>139,785</u>
<i>Total 2024</i>	<u>97,686</u>	<u>42,099</u>	<u>139,785</u>	

**7. Analysis of grants**

	<b>Grants to Schools / Clubs 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Sport England	22,000	<b>22,000</b>	112,038
Other	7,300	<b>7,300</b>	2,700
<b>Total 2025</b>	<u>29,300</u>	<u><b>29,300</b></u>	<u>114,738</u>
<i>Total 2024</i>	<u>114,738</u>	<u>114,738</u>	

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**8. Auditors' remuneration**

	<b>2025</b>	<b>2024</b>
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>7,000</b>	<b>6,750</b>

**9. Staff costs**

	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	<b>381,444</b>	<b>398,770</b>
Social security costs	<b>33,443</b>	<b>32,891</b>
Contribution to defined contribution pension schemes	<b>20,151</b>	<b>12,511</b>
Operating costs of defined benefit pension schemes	<b>-</b>	<b>5,000</b>
	<b>435,038</b>	<b>449,172</b>

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

	<b>2025</b>	<b>2024</b>
	No.	No.
Total	<b>11</b>	<b>13</b>

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

	<b>2025</b>	<b>2024</b>
	No.	No.
In the band £60,001 - £70,000	<b>1</b>	<b>1</b>

The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel during the year totalled £79,135 (2024 - £71,729).

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**10. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no trustee expenses have been incurred (2024 - £NIL).

**11. Debtors**

	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	14,400	43,188
Prepayments and accrued income	45,920	15,109
	60,320	58,297
	60,320	58,297

**12. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Trade creditors	27,785	17,407
Other taxation and social security	18,847	22,484
Other creditors	3,536	4,217
Accruals and deferred income	13,000	33,333
	63,168	77,441
	63,168	77,441

	2025 £	2024 £
Deferred income at 1 April	7,750	-
Resources deferred during the year	6,000	7,750
Amounts released from previous periods	(7,750)	-
	6,000	7,750
	6,000	7,750

Deferred income represents funding received in advance of activities taking place in the following year.

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
<b>Unrestricted Funds</b>					
<b>Designated Funds</b>					
LEAP	11,660	-	-	-	11,660
Wheelchair Sports	19,981	-	(13,580)	-	6,401
	<u>31,641</u>	<u>-</u>	<u>(13,580)</u>	<u>-</u>	<u>18,061</u>
<b>General Funds</b>					
General Funds	504,207	70,513	(45,672)	26,367	555,415
	<u>535,848</u>	<u>70,513</u>	<u>(59,252)</u>	<u>26,367</u>	<u>573,476</u>

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**13. Statement of funds (continued)**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
<b>Restricted Funds</b>					
Sport England - Systemic	105,594	500,014	(437,652)	-	167,956
Sport England - Children and Young People	5,835	11,750	(11,650)	-	5,935
Sport England - School Games	-	45,000	(35,252)	-	9,748
Sport England - Welfare	18,280	54,600	(42,646)	-	30,234
Sport England - Moving Communities	-	26,400	(26,400)	-	-
Long COVID Funding	5,266	-	(2,647)	(2,619)	-
Betty Lawes Foundation	-	10,000	(10,000)	-	-
Let's Move UKSPF	-	34,089	(29,089)	(5,000)	-
Mind Project	-	-	2,700	-	2,700
UKSPF Active Communities	-	165,197	(146,449)	(18,748)	-
Playzones (Football Foundation)	-	75,000	(60,638)	-	14,362
Opening Schools Facilities	-	25,190	(25,190)	-	-
	<u>134,975</u>	<u>947,240</u>	<u>(824,913)</u>	<u>(26,367)</u>	<u>230,935</u>
<b>Total of Funds</b>	<u><u>670,823</u></u>	<u><u>1,017,753</u></u>	<u><u>(884,165)</u></u>	<u><u>-</u></u>	<u><u>804,411</u></u>

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
<b>Designated Funds</b>						
LEAP	11,660	-	-	-	-	11,660
Wheelchair Sports	20,896	4,078	(4,993)	-	-	19,981
	<u>32,556</u>	<u>4,078</u>	<u>(4,993)</u>	<u>-</u>	<u>-</u>	<u>31,641</u>
<b>General Funds</b>						
General Funds	472,219	131,323	(100,924)	1,589	-	504,207
Pension Reserve	-	21,000	1,000	-	(22,000)	-
	<u>472,219</u>	<u>152,323</u>	<u>(99,924)</u>	<u>1,589</u>	<u>(22,000)</u>	<u>504,207</u>
<b>Total Unrestricted Funds</b>	<u>504,775</u>	<u>156,401</u>	<u>(104,917)</u>	<u>1,589</u>	<u>(22,000)</u>	<u>535,848</u>

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**13. Statement of funds (continued)**

	<i>Balance at 1 April 2023</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Gains/ (Losses)</i> £	<i>Balance at 31 March 2024</i> £
<b>Restricted Funds</b>						
Sport England - Systemic	107,241	486,726	(488,373)	-	-	105,594
Sport England - Children and Young People	9,239	56,750	(60,154)	-	-	5,835
Sport England - Programme Funding	128,194	-	(128,194)	-	-	-
Sport England - Welfare	-	27,300	(9,020)	-	-	18,280
LCC Funding	12,424	-	(10,835)	(1,589)	-	-
Long COVID Funding	1,778	5,000	(1,512)	-	-	5,266
Betty Lawes Foundation	4,683	-	(4,683)	-	-	-
Let's Move UKSPF	-	19,886	(19,886)	-	-	-
Mind Project	-	2,700	(2,700)	-	-	-
	<u>263,559</u>	<u>598,362</u>	<u>(725,357)</u>	<u>(1,589)</u>	<u>-</u>	<u>134,975</u>
<b>Total of Funds</b>	<u><u>768,334</u></u>	<u><u>754,763</u></u>	<u><u>(830,274)</u></u>	<u><u>-</u></u>	<u><u>(22,000)</u></u>	<u><u>670,823</u></u>

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**ACTIVE LINCOLNSHIRE**  
**(A Company Limited by Guarantee)**

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

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**13. Statement of funds (continued)**

**Unrestricted Funds:**

**Designated Funds**

Lincolnshire Elite Athlete Programme (LEAP) - funds to be used towards grants to Elite Lincolnshire Athletes.

Wheelchair Sports - funds which are specifically held for holding future wheelchair sports events.

**General Funds**

General Funds are those funds not designated towards any project in particular and can be used towards any of the charity's objectives.

**Pension Reserve**

The Pension Reserve represents the recognised balance on the charity's defined benefit pension scheme. The pension scheme was pooled with Lincolnshire County Council during the year.

**Restricted Funds:**

**Sport England** - funding received from Sport England for the purposes intended. Funding received from Sport England is either Systemic or Programme related.

**LCC Funding** - Lincolnshire County Council funding to be spent by the charity for the purposes intended.

**Pre & Post Natal** - funding received for a specific project in relation to Pre & Post Natal exercise.

**Long COVID Funding** - funding received as part of a NHS Charities Together Partnerships Grant to provide positive experiences and accessible opportunities for Lincolnshire residents, of all ages, with Long Covid, to be active and benefit from the physical and mental health benefits that brings.

**Let's Move** - funding received as part of the UK Shared Prosperity Funding grant to increase activity in East Lindsey.

**USPF Active Communities**- funding received to boost local infrastructure, cohesion and skills and to upskill relevant qualification in the physical activity sector.

**PlayZones**- funding received to create inclusive community sport facilities.

**Opening School Facilities**- funding received to open school sports facilities to the wider community.

**Mind Project** - funding received to support targeted engagement and activities in line with Mind's strategic priority groups.

**Transfers:**

Transfers between restricted and unrestricted funds represents the balance of unspent grant funds which the charity has committed to spend on its general charitable activities.

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	31,641	-	(13,580)	-	18,061
General funds	504,207	70,513	(45,672)	26,367	555,415
Restricted funds	134,975	947,240	(824,913)	(26,367)	230,935
	<u>670,823</u>	<u>1,017,753</u>	<u>(884,165)</u>	<u>-</u>	<u>804,411</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Designated funds	32,556	4,078	(4,993)	-	-	31,641
General funds	472,219	152,323	(99,924)	1,589	(22,000)	504,207
Restricted funds	263,559	598,362	(725,357)	(1,589)	-	134,975
	<u>768,334</u>	<u>754,763</u>	<u>(830,274)</u>	<u>-</u>	<u>(22,000)</u>	<u>670,823</u>

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	256,376	611,203	867,579
Creditors due within one year	(25,441)	(37,727)	(63,168)
<b>Total</b>	<u>230,935</u>	<u>573,476</u>	<u>804,411</u>

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**15. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Current assets	134,975	613,289	748,264
Creditors due within one year	-	(77,441)	(77,441)
<b>Total</b>	<u>134,975</u>	<u>535,848</u>	<u>670,823</u>

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

	<b>2025 £</b>	<b>2024 £</b>
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>133,588</u>	<u>(75,511)</u>
<b>Adjustments for:</b>		
Bank interest received	(3,886)	(3,116)
Increase in debtors	(2,023)	(42,556)
Decrease in creditors	(14,273)	(6,054)
Defined benefit pension scheme cost less contributions payable	-	(3,000)
Defined benefit pension scheme finance cost / (income)	-	(21,000)
Defined benefit pension scheme administrative cost	-	2,000
<b>Net cash provided by/(used in) operating activities</b>	<u>113,406</u>	<u>(149,237)</u>

**17. Analysis of cash and cash equivalents**

	<b>2025 £</b>	<b>2024 £</b>
Cash at bank and in hand	<u>807,259</u>	<u>689,967</u>
<b>Total cash and cash equivalents</b>	<u>807,259</u>	<u>689,967</u>

**ACTIVE LINCOLNSHIRE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**18. Analysis of changes in net debt**

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank	<u>689,967</u>	<u>117,292</u>	<u>807,259</u>

**19. Pension commitments**

**Defined Contribution Pension Scheme:**

The charity operates a defined contribution pension scheme. The assets of the scheme is held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £20,000 (2024 - £12,000) to the nearest thousand pounds.

Total employee and employer contributions of £1,812 (2024 - £1,449) were payable to the scheme at the balance sheet date and are included in other creditors.

**Defined Benefit Pension Scheme:**

The charity operated a defined benefit pension scheme.

At the year-end, one of the charity's employees belong to the Local Government Pension Scheme (LGPS), a defined benefit pension scheme, which is managed by Lincolnshire County Council. The scheme is closed to new admissions.

The latest full actuarial valuation of the LGPS was at 31 March 2022.

As at 29 February 2024, the scheme was pooled with Lincolnshire County Council. Employer contributions to the scheme subsequent to the pooling date are accounted for as if the scheme was a defined contribution scheme.

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	At 31 March 2025	At 31 March 2024
	%	%
Discount Rate	-	5.10
Salary Increase Rate	-	3.85
Pension Increase Rate (CPI)	-	2.85

**ACTIVE LINCOLNSHIRE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**19. Pension commitments (continued)**

	<b>At 31 March 2025 Years</b>	<i>At 31 March 2024 Years</i>
Life expectancy from age 65 (years)		
Males retiring today	-	19.5
Males retiring in 20 years	-	20.8
Females retiring today	-	22.6
Females retiring in 20 years	-	24.1

The charity's share of the assets in the scheme was:

The actual return on scheme assets was £nil (2024 - £157,000).

The amounts recognised in the Statement of Financial Activities are as follows:

	<b>2025 £</b>	<i>2024 £</i>
Current service cost	-	5,000
Interest income	-	(89,000)
Interest cost	-	68,000
<b>Total amount recognised in the Statement of Financial Activities</b>	<b>-</b>	<b>(16,000)</b>

Movements in the present value of the defined benefit obligation were as follows:

	<b>2025 £</b>	<i>2024 £</i>
Opening defined benefit obligation	-	1,553,000
Current service cost	-	5,000
Interest cost	-	68,000
Contributions by scheme participants	-	2,000
Changes in actuarial assumptions	-	(133,000)
Benefits paid	-	(18,000)
Defined benefit obligation at pooling date	-	(1,477,000)
<b>Closing defined benefit obligation</b>	<b>-</b>	<b>-</b>

**ACTIVE LINCOLNSHIRE**  
(A Company Limited by Guarantee)

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

**19. Pension commitments (continued)**

Movements in the fair value of the charity's share of scheme assets were as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Opening fair value of scheme assets	-	2,042,000
Interest income	-	89,000
Return on assets excluding amounts included in net interest	-	68,000
Contributions by employer	-	8,000
Contributions by scheme participants	-	2,000
Benefits paid	-	(18,000)
Administrative expenses paid	-	(2,000)
Fair value of scheme assets at pooling date	-	(2,189,000)
<b>Closing fair value of scheme assets</b>	<b>-</b>	<b>-</b>

**20. Operating lease commitments**

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Not later than 1 year	<b>14,583</b>	7,292
Later than 1 year and not later than 5 years	<b>14,583</b>	-
	<b>29,166</b>	7,292

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	<b>2025</b>	<b>2024</b>
	£	£
Operating lease rentals	<b>7,292</b>	7,292

**21. Related party transactions**

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2025.

**ACTIVE LINCOLNSHIRE**

England & Wales - Charity number 1134988

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# Accounts

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**ACTIVE LINCOLNSHIRE**  
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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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<b>Trustees</b>	P S Barron, Chair R G Cleary (appointed 4 October 2023) K Evans R Flint S Ford N P Juster S-J Mills (appointed 12 June 2023) M F Morris J E Richardson O R Tasker (resigned 5 March 2024) K I Truscott (resigned 28 June 2023) K Whitfield
<b>Company Registered Number</b>	05252701
<b>Charity Registered Number</b>	1134988
<b>Registered Office</b>	Newland House The Point, Weaver Road Lincoln LN6 3QN
<b>Chief Executive Officer</b>	E Tatlow
<b>Independent Auditors</b>	Streets Audit LLP Chartered Accounts & Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
<b>Bankers</b>	Barclays Bank plc 316-318 High Street Lincoln LN5 7DP

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**ACTIVE LINCOLNSHIRE**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

The aim of Active Lincolnshire, as set out in the Memorandum of Association is:

"To promote increased community participation in sport, active recreation and physical activity (together SARPA) for the benefit of the inhabitants of Lincolnshire".

This is delivered by:

- Strategic planning and coordination within and between local organisations and / or networks covering community SARPA including, but not limited to, sharing of knowledge and skills in the management and project planning of SARPA.
- The marketing and communication of information and opportunities relating to SARPA.
- Promoting the benefits and outcomes of investment through performance measurement.
- The support of organisations and local communities in helping people start, stay and succeed in SARPA to whatever level they choose.
- The awareness among community SARPA organisations of financial and other resources which are open to them.
- The education and development of people, both voluntary and professional, who are involved in the infrastructure of community SARPA.
- The improvement and preservation of good health and well-being through participation in SARPA.

Active Lincolnshire's mission is to help more people to be more active more often. We are focused on building options to be active into everyone's daily lives to tackle the challenge of physical inactivity. We support the local implementation of Sport England's ten-year national strategy "Uniting the Movement" that was launched in January 2021.

We have a coherent strategy for Lincolnshire for physical activity (Let's Move Lincolnshire) that is based on research and insight into activity levels within the county.

### **Public Benefit**

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

Most of the funding received is to deliver specific activities designed to increase activity levels across Lincolnshire, either in target areas or with targeted groups of individuals. When planning projects, particular note is taken of Sport England and Public Health England information to identify areas or target groups where increases in activity levels will have a positive impact on the well-being of communities.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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Our business plan focuses on:

- Building a shared understanding of inactivity, championing equality and inclusion, sustainability and welfare and integrating physical activity into all sectors, policies, strategies and education.
- Supporting a resilient and relevant physical activity sector.
- Aligning with Uniting the Movement to enable us to facilitate the delivery of the national, strategy, locally through Let's Move Lincolnshire.
- Our target audiences are those facing inequalities and specifically:
  - Lower socio-economic groups.
  - People with long term conditions.
  - People with disabilities.

### **Our Purpose**

- To improve the lives of people living in Lincolnshire through physical activity, focused on reducing inequity of opportunity and enabling people to move from an inactive lifestyle to an active one.

The results of the "Active Lives" Survey highlights just how important this is; with 30% of adults in Lincolnshire being 'inactive' and health inequalities apparent across the county. We recognise that to create change, collaboration and working in partnership is essential.

This year we have continued to deepen our relationships with partners and our understanding of place and have built a number of new partnerships and the reach of our network, enabling us to extend the reach of our messages about the importance of physical activity to the audiences we are targeting.

### **ACHIEVEMENT AND PERFORMANCE**

Supporting our strategic work, we deliver a number of programmes that are detailed in this report.

- Established the Wheels for Life bike donation scheme, training volunteers across a county wide network of hubs to repair pre-loved bikes and donate to people in transport poverty.
- Worked with partners on a Long Covid project and provided training or physical activity sector in supporting people with the condition – 126 people trained.
- Further development of the Let's Move Lincolnshire website and activity finder including a specific focus on promoting and supporting groups on the East coast, funded by UK Shared Prosperity Funding.
- The 19th Annual "Lincolnshire Sport and Physical Activity Awards" were hosted in Lincoln, receiving over 300 nominations.
- Active Lincolnshire distributed over £191,121 of Sport England Together Fund money to support 32 clubs to tackle inequalities and provide more options for more people to be active.
- The 'Opening Schools Facilities' programme invested £324,000 supporting 17 schools to open their facilities for out of school use.
- Trained 26 health care professionals on physical activity.
- Trained 17 This Mum Moves Ambassadors to support post-natal women to be more active.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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## **FINANCIAL REVIEW**

This has been another challenging year in terms of the charity's ability to raise voluntary income and income from trading activities where the results show a reduction in comparison to the previous year.

However, the financial statements show an increase in the funding from charitable activities due to increased overall funding from Sport England.

### **Principal Funding Sources**

The core funding was secured from the following sources in 2023/24:

- Sport England Lottery Funding £570,776 (2022/23 - £749,289).

### **Reserves Policy**

The Board review the reserves of the charity annually.

The Board's aim is to maintain unrestricted general reserves (excluding pension fund) of approximately 6 months' expenditure in order to mitigate the risk of any such periods of reduced or non-income or unforeseen expenditure.

During the year, the unrestricted reserves excluding designated funds increased from £504,775 to £535,848.

Restricted reserves decreased from £263,559 to £134,975 at 31 March 2024 where funding received in the year could not be spent but funders have permitted funds to be carried over to be spent in future years.

### **Pension Schemes**

Some employees of Active Lincolnshire participate in the Lincolnshire County Council (LCC) defined Benefit Pension Scheme and the organisation has made all the contributions promptly as required. At 31 March 2024, the pension scheme was pooled with Lincolnshire County Council and all surplus and future liability was taken over by LCC. Active Lincolnshire continues to make contributions on behalf of staff who remain members of the Local Government Pension Scheme, but there is no longer any surplus/deficit related to this for the company.

### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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## **FUTURE PLANS**

Our strategy is:

- a) Deliver locally Sport England's Strategy "Uniting the Movement" through Let's Move Lincolnshire.
- b) To support a resilient and relevant sport and physical activity sector.
- c) To develop a place based approach to our work, focusing on areas where greater impact can be made through physical activity.

We will do this using insight and understanding of local places and people to identify priorities and to maximise impact.

We will, with the mandate from the Lincolnshire Health and Wellbeing Board, and recognising that a whole system approach to tackling the challenge of inactivity is required, continue to play a lead-role in the delivery of 'Let's Move Lincolnshire' for a more active community in Lincolnshire.

Active Lincolnshire will continue to deliver a wide range of projects, products and programmes. We will continue to focus on bringing partners together from all sectors of the community, to influence and facilitate incorporate options to be active into everyone's daily lives.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Active Lincolnshire is a limited company and registered charity. The company was registered in October 2004 and charitable status was gained in March 2010. The original Memorandum and Articles of Association were adopted in 2004 and were last reviewed in August 2019. In the event of the company being wound up members are required to contribute an amount not exceeding £10.00 per member.

As an Active Partnership, Active Lincolnshire is required to meet Tier 3 of the Sport England 'Governance Code for Sport in the UK'.

### **Recruitment and Appointment of New Trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the company. They are recruited through open advert and appointment is agreed by existing directors (ratified at the next AGM). According to the Articles of Association all directors are subject to a rotation policy which specifies that one third of the directors must retire at each AGM (based on length of service) and may be re-elected for a further three-year period at the Annual General Meeting.

The Board is made up of representatives from all sectors and areas of the community offering a breadth of insight into the county of Lincolnshire.

An annual skills assessment and board review is carried out each year, this helps to build a Board development and training programme. An external board review was undertaken last in 2020/2021.

### **Organisational Structure**

The day-to-day management of the charity is delegated by the trustees to the Chief Executive Officer (CEO).

The board of trustees, staff and, if required, external specialists, come together for themed conversations and strategic debate outside of the main board meeting to advise the Board.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**Induction and Training of New Trustees**

All new trustees go through an induction programme and are provided with an information pack about the role of a director and charity trustee.

**Key Management Personnel Remuneration and Related Parties**

The trustees consider the board of trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Details of trustee expenses are disclosed in note 11 to the accounts.

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

The pay of the charity's Chief Executive Officer is reviewed annually.

**Wider Network**

Active Lincolnshire engages with multiple private, public and third sector partners all working together to achieve common goals and objectives.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**DISCLOSURE OF INFORMATION TO AUDITOR**

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

- 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of trustees on 17 September 2024 and signed on their behalf by:



**P S Barron**  
**Chair**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE**

---

**Opinion**

We have audited the financial statements of Active Lincolnshire (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

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

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

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

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

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

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

**Auditors' responsibilities for the audit of the financial statements**

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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**ACTIVE LINCOLNSHIRE**  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- reviewed a sample of grants in the year to ensure accurate recognition;
- agreed a sample of employees on the payroll to existence and agreed the accuracy of pay;
- assessed and reviewed the appropriateness and effectiveness of the key systems and controls;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

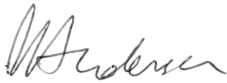
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Anderson (Senior statutory auditor)**

for and on behalf of

**Streets Audit LLP**

Chartered Accounts & Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

30 September 2024

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Charitable activities	3	598,362	114,185	712,547	887,139
Other trading activities	4	-	18,100	18,100	12,200
Investments	5	-	24,116	24,116	505
<b>Total income</b>		<b>598,362</b>	<b>156,401</b>	<b>754,763</b>	<b>899,844</b>
<b>Expenditure on:</b>					
Charitable activities	6	725,357	104,917	830,274	940,703
<b>Total expenditure</b>		<b>725,357</b>	<b>104,917</b>	<b>830,274</b>	<b>940,703</b>
<b>Net income / (expenditure)</b>		<b>(126,995)</b>	<b>51,484</b>	<b>(75,511)</b>	<b>(40,859)</b>
Transfers between funds	13	(1,589)	1,589	-	-
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>(128,584)</b>	<b>53,073</b>	<b>(75,511)</b>	<b>(40,859)</b>
<b>Other recognised gains/(losses):</b>					
Actuarial gains on defined benefit pension schemes	19	-	201,000	201,000	1,003,000
Defined benefit pension scheme asset not recognised	19	-	(223,000)	(223,000)	(489,000)
<b>Net movement in funds</b>		<b>(128,584)</b>	<b>31,073</b>	<b>(97,511)</b>	<b>473,141</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		263,559	504,775	768,334	295,193
Net movement in funds		(128,584)	31,073	(97,511)	473,141
<b>Total funds carried forward</b>		<b>134,975</b>	<b>535,848</b>	<b>670,823</b>	<b>768,334</b>

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

The notes on pages 16 to 35 form part of these financial statements.

**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 05252701**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	11	58,297	15,741
Cash at bank and in hand		689,967	836,088
		<u>748,264</u>	<u>851,829</u>
Creditors: amounts falling due within one year	12	(77,441)	(83,495)
<b>Net current assets</b>		<u>670,823</u>	768,334
<b>Total assets less current liabilities</b>		<u>670,823</u>	<u>768,334</u>
<b>Net assets excluding pension asset</b>		<u>670,823</u>	<u>768,334</u>
<b>Total net assets</b>		<u><u>670,823</u></u>	<u><u>768,334</u></u>
<b>Charity funds</b>			
Restricted funds	13	134,975	263,559
Unrestricted funds	13	535,848	504,775
<b>Total funds</b>		<u><u>670,823</u></u>	<u><u>768,334</u></u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 17 September 2024 and signed on their behalf by:



**P S Barron**  
**Chair**

The notes on pages 16 to 35 form part of these financial statements.

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	(149,237)	57,988
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Bank interest received	3,116	505
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	3,116	505
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	(146,121)	58,493
Cash and cash equivalents at the beginning of the year	836,088	777,595
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>689,967</b>	<b>836,088</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 16 to 35 form part of these financial statements

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**1. General information**

Active Lincolnshire (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Newland House The Point, Weaver Road, Lincoln, England, LN6 3QN. The charity's principal activity is the promotion of increased participation in sport and active recreation.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The trustees have received confirmation of the continued funding from its major provider and prepared budgets and forecasts. The trustees have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

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

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

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

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

**2.5 Interest receivable**

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

**2.6 Debtors**

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

**2.7 Cash at bank and in hand**

Cash at bank represents balances held in current and deposit accounts to which the charity has immediate access.

**2.8 Liabilities and provisions**

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

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

**2.9 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**2. Accounting policies (continued)**

**2.10 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The charity operated a defined benefit pension scheme which was pooled with Lincolnshire County Council as at 29 February 2024. The charges and disclosures in the financial statements are based on an actuarial valuation prepared up to the date of pooling.

Subsequently, the scheme is being accounted for as if it were a defined contribution scheme.

**2.11 Fund accounting**

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

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

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

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

**3. Income from charitable activities**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Sport England	570,776	-	<b>570,776</b>	749,289
Other	27,586	114,185	<b>141,771</b>	137,850
	<u>598,362</u>	<u>114,185</u>	<u><b>712,547</b></u>	<u>887,139</u>
<i>Total 2023</i>	<u>804,289</u>	<u>82,850</u>	<u>887,139</u>	

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Sponsorship	18,100	<b>18,100</b>	12,200
<i>Total 2023</i>	12,200	12,200	

**5. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Bank Interest Received	3,116	<b>3,116</b>	505
Pension Finance Income	21,000	<b>21,000</b>	-
	24,116	<b>24,116</b>	505
<i>Total 2023</i>	505	505	

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Grant funding of activities 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Sport England	475,017	112,038	97,686	<b>684,741</b>	750,460
Other	100,734	2,700	42,099	<b>145,533</b>	190,243
	<u>575,751</u>	<u>114,738</u>	<u>139,785</u>	<u><b>830,274</b></u>	<u>940,703</u>
<i>Total 2023</i>	<u><u>677,033</u></u>	<u><u>89,268</u></u>	<u><u>174,402</u></u>	<u><u>940,703</u></u>	

**Analysis of direct costs**

	<b>Sport England 2024 £</b>	<b>Other 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Pension Finance Cost	-	-	-	13,000
Staff Costs	401,977	47,195	<b>449,172</b>	444,838
Staff Expenses	7,199	1,460	<b>8,659</b>	7,460
Other Staff Costs	833	-	<b>833</b>	6,148
Programme Delivery	65,008	42,219	<b>107,227</b>	202,944
External Staff Costs	-	9,860	<b>9,860</b>	2,643
	<u>475,017</u>	<u>100,734</u>	<u><b>575,751</b></u>	<u>677,033</u>
<i>Total 2023</i>	<u><u>527,892</u></u>	<u><u>149,141</u></u>	<u><u>677,033</u></u>	

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Sport England 2024 £</b>	<b>Other 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Depreciation	-	-	-	3,893
Premises Costs	16,146	-	<b>16,146</b>	17,715
Staff Training and Development	4,355	-	<b>4,355</b>	20,230
Office Costs	20,272	683	<b>20,955</b>	36,632
Insurance	6,620	-	<b>6,620</b>	5,663
Professional Costs	27,605	37,992	<b>65,597</b>	47,480
Governance Costs	7,890	-	<b>7,890</b>	6,685
Other Support Costs	14,798	3,424	<b>18,222</b>	36,104
	<u>97,686</u>	<u>42,099</u>	<u><b>139,785</b></u>	<u>174,402</u>
<i>Total 2023</i>	<u>133,300</u>	<u>41,102</u>	<u>174,402</u>	

**7. Analysis of grants**

	<b>Grants to Schools / Clubs 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Grants, Sport England	112,038	<b>112,038</b>	89,268
Grants, Other	2,700	<b>2,700</b>	-
	<u>114,738</u>	<u><b>114,738</b></u>	<u>89,268</u>
<i>Total 2023</i>	<u>89,268</u>	<u>89,268</u>	

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**8. Auditors' remuneration**

	<b>2024</b>	<i>2023</i>
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>6,750</b>	<i>6,000</i>

**9. Staff costs**

	<b>2024</b>	<i>2023</i>
	£	£
Wages and salaries	<b>398,770</b>	<i>385,157</i>
Social security costs	<b>32,891</b>	<i>34,598</i>
Contribution to defined contribution pension schemes	<b>12,511</b>	<i>13,083</i>
Operating costs of defined benefit pension schemes	<b>5,000</b>	<i>12,000</i>
	<b>449,172</b>	<i>444,838</i>

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

	<b>2024</b>	<i>2023</i>
	No.	No.
Total	<b>13</b>	<i>12</i>

The average headcount expressed as full-time equivalents was:

	<b>2024</b>	<i>2023</i>
	No.	No.
Total	<b>12.0</b>	<i>11.0</i>

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

	<b>2024</b>	<i>2023</i>
	No.	No.
In the band £60,001 - £70,000	<b>1</b>	<i>1</i>

The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel during the year totalled £71,729 (2023 - £71,411).

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**10. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no trustee expenses have been incurred (2023 - £NIL).

**11. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	43,188	6,046
Prepayments	15,109	9,695
	58,297	15,741
	58,297	15,741

**12. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors	17,407	59,145
Other taxation and social security	22,484	16,005
Other creditors	4,217	4,012
Accruals and deferred income	33,333	4,333
	77,441	83,495
	77,441	83,495

	2024 £	2023 £
Deferred income at 1 April	-	4,072
Resources deferred during the year	7,750	-
Amounts released from previous periods	-	(4,072)
	7,750	-
	7,750	-

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
<b>Unrestricted Funds</b>						
<b>Designated Funds</b>						
LEAP	11,660	-	-	-	-	11,660
Wheelchair Sports	20,896	4,078	(4,993)	-	-	19,981
	<u>32,556</u>	<u>4,078</u>	<u>(4,993)</u>	<u>-</u>	<u>-</u>	<u>31,641</u>
<b>General Funds</b>						
General Funds	472,219	131,323	(100,924)	1,589	-	504,207
Pension Reserve	-	21,000	1,000	-	(22,000)	-
	<u>472,219</u>	<u>152,323</u>	<u>(99,924)</u>	<u>1,589</u>	<u>(22,000)</u>	<u>504,207</u>
<b>Total Unrestricted Funds</b>	<u>504,775</u>	<u>156,401</u>	<u>(104,917)</u>	<u>1,589</u>	<u>(22,000)</u>	<u>535,848</u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**13. Statement of funds (continued)**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
<b>Restricted Funds</b>						
Sport England - Systemic	107,241	486,726	(488,373)	-	-	105,594
Sport England - Children and Young People	9,239	56,750	(60,154)	-	-	5,835
Sport England - Programme Funding	128,194	-	(128,194)	-	-	-
Sport England - Welfare	-	27,300	(9,020)	-	-	18,280
LCC Funding	12,424	-	(10,835)	(1,589)	-	-
Long COVID Funding	1,778	5,000	(1,512)	-	-	5,266
Pre & Post Natal	4,683	-	(4,683)	-	-	-
Let's Move UKSPF	-	19,886	(19,886)	-	-	-
Mind Project	-	2,700	(2,700)	-	-	-
	<u>263,559</u>	<u>598,362</u>	<u>(725,357)</u>	<u>(1,589)</u>	<u>-</u>	<u>134,975</u>
<b>Total of Funds</b>	<u><u>768,334</u></u>	<u><u>754,763</u></u>	<u><u>(830,274)</u></u>	<u><u>-</u></u>	<u><u>(22,000)</u></u>	<u><u>670,823</u></u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
<b>Designated Funds</b>						
LEAP	11,660	-	-	-	-	11,660
Wheelchair Sports	-	6,339	(10,381)	24,938	-	20,896
	<u>11,660</u>	<u>6,339</u>	<u>(10,381)</u>	<u>24,938</u>	<u>-</u>	<u>32,556</u>
<b>General Funds</b>						
General Funds	494,728	89,216	(98,289)	(13,436)	-	472,219
Pension Reserve	(493,000)	(489,000)	(21,000)	-	1,003,000	-
	<u>1,728</u>	<u>(399,784)</u>	<u>(119,289)</u>	<u>(13,436)</u>	<u>1,003,000</u>	<u>472,219</u>
<b>Total Unrestricted Funds</b>	<u>13,388</u>	<u>(393,445)</u>	<u>(129,670)</u>	<u>11,502</u>	<u>1,003,000</u>	<u>504,775</u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**13. Statement of funds (continued)**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£	£
<b>Restricted Funds</b>						
Sport England - Primary Role	25,676	-	-	(25,676)	-	-
Sport England - Systemic	-	474,430	(399,191)	32,002	-	107,241
Sport England - Children and Young People	123,182	56,750	(170,693)	-	-	9,239
Sport England - Commonwealth School Games	14,500	-	(14,500)	-	-	-
Sport England - Opening Schools Facilities	39	-	-	(39)	-	-
Sport England - Tackling Inequality	19,657	-	(32,471)	12,814	-	-
Sport England - Local Workforce Development	12,891	-	(14,157)	1,266	-	-
Sport England - Programme Funding	-	218,109	(89,915)	-	-	128,194
Sport England - Other	8,108	-	(8,108)	-	-	-
LCC Funding	57,289	40,000	(52,996)	(31,869)	-	12,424
Long COVID Funding	-	15,000	(13,222)	-	-	1,778
Pre & Post Natal	17,547	-	(12,864)	-	-	4,683
Mental Health Promotion Fund	1,746	-	(1,746)	-	-	-
College Collaboration Fund	1,170	-	(1,170)	-	-	-
	<u>281,805</u>	<u>804,289</u>	<u>(811,033)</u>	<u>(11,502)</u>	<u>-</u>	<u>263,559</u>

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**13. Statement of funds (continued)**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£	£
<b>Total of Funds</b>	295,193	410,844	(940,703)	-	1,003,000	768,334

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**13. Statement of funds (continued)**

**Unrestricted Funds:**

**Designated Funds**

Lincolnshire Elite Athlete Programme (LEAP) - funds to be used towards grants to Elite Lincolnshire Athletes.

Wheelchair Sports - funds which are specifically held for holding future wheelchair sports events.

**General Funds**

General Funds are those funds not designated towards any project in particular and can be used towards any of the charity's objectives.

**Pension Reserve**

The Pension Reserve represents the recognised balance on the charity's defined benefit pension scheme. The pension scheme was pooled with Lincolnshire County Council during the year.

**Restricted Funds:**

**Sport England** - funding received from Sport England for the purposes intended. Funding received from Sport England is either Systemic or Programme related. In 2023-24, Systemic Funding has been allocated to Children and Young People activities for which the transfer of £56,750 has been made.

**LCC Funding** - Lincolnshire County Council funding to be spent by the charity for the purposes intended.

**Pre & Post Natal** - funding received for a specific project in relation to Pre & Post Natal exercise.

**Long COVID Funding** - funding received as part of a NHS Charities Together Partnerships Grant to provide positive experiences and accessible opportunities for Lincolnshire residents, of all ages, with Long Covid, to be active and benefit from the physical and mental health benefits that brings.

**Let's Move** - funding received as part of the UK Shared Prosperity Funding grant to increase activity in East Lindsey.

**Mind Project** - funding received to support targeted engagement and activities in line with Mind's strategic priority groups.

**ACTIVE LINCOLNSHIRE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	32,556	4,078	(4,993)	-	-	31,641
General funds	472,219	152,323	(99,924)	1,589	(22,000)	504,207
Restricted funds	263,559	598,362	(725,357)	(1,589)	-	134,975
	<u>768,334</u>	<u>754,763</u>	<u>(830,274)</u>	<u>-</u>	<u>(22,000)</u>	<u>670,823</u>

**Summary of funds - prior year**

	<i>Balance at</i> <i>1 April 2022</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> <i>in/out</i> £	<i>Gains/</i> <i>(Losses)</i> £	<i>Balance at</i> <i>31 March</i> <i>2023</i> £
Designated funds	11,660	6,339	(10,381)	24,938	-	32,556
General funds	1,728	(399,784)	(119,289)	(13,436)	1,003,000	472,219
Restricted funds	281,805	804,289	(811,033)	(11,502)	-	263,559
	<u>295,193</u>	<u>410,844</u>	<u>(940,703)</u>	<u>-</u>	<u>1,003,000</u>	<u>768,334</u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Current assets	134,975	613,289	<b>748,264</b>
Creditors due within one year	-	(77,441)	<b>(77,441)</b>
<b>Total</b>	<u>134,975</u>	<u>535,848</u>	<u><b>670,823</b></u>

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	263,559	588,270	851,829
Creditors due within one year	-	(83,495)	(83,495)
<b>Total</b>	<u>263,559</u>	<u>504,775</u>	<u>768,334</u>

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

	<b>2024 £</b>	<b>2023 £</b>
Net expenditure for the period (as per Statement of Financial Activities)	<u><b>(75,511)</b></u>	<u>(40,859)</u>
<b>Adjustments for:</b>		
Depreciation charges	-	3,893
Bank interest received	<b>(3,116)</b>	(505)
Decrease/(increase) in debtors	<b>(42,556)</b>	35,508
Increase/(decrease) in creditors	<b>(6,054)</b>	38,951
Defined benefit pension scheme cost less contributions payable	<b>(3,000)</b>	6,000
Defined benefit pension scheme finance cost / (income)	<b>(21,000)</b>	13,000
Defined benefit pension scheme administrative cost	<b>2,000</b>	2,000
<b>Net cash provided by/(used in) operating activities</b>	<u><b>(149,237)</b></u>	<u>57,988</u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**17. Analysis of cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	£	£
Cash at bank and in hand	<b>689,967</b>	836,088
<b>Total cash and cash equivalents</b>	<b>689,967</b>	836,088

**18. Analysis of changes in net debt**

	<b>At 1 April 2023</b>	<b>Cash flows</b>	<b>At 31 March 2024</b>
	£	£	£
Cash at bank	<b>836,088</b>	<b>(146,121)</b>	<b>689,967</b>

**19. Pension commitments**

**Defined Contribution Pension Scheme:**

The charity operates a defined contribution pension scheme. The assets of the scheme is held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £12,000 (2023 - £13,000) to the nearest thousand pounds.

Total employee and employer contributions of £1,449 (2023 - £1,810) were payable to the scheme at the balance sheet date and are included in other creditors.

**Defined Benefit Pension Scheme:**

The charity operates a defined benefit pension scheme.

At the year-end, one of the charity's employees belong to the Local Government Pension Scheme (LGPS), a defined benefit pension scheme, which is managed by Lincolnshire County Council. The scheme is closed to new admissions.

The latest full actuarial valuation of the LGPS was at 31 March 2022.

As at 29 February 2024, the scheme was pooled with Lincolnshire County Council. Employer contributions to the scheme subsequent to the pooling date (2023 - £579) are accounted for as if the scheme was a defined contribution scheme.

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**19. Pension commitments (continued)**

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	<b>At 31 March 2024</b>	<i>At 31 March 2023</i>
	%	%
Discount Rate	<b>5.10</b>	4.80
Salary Increase Rate	<b>3.85</b>	3.90
Pension Increase Rate (CPI)	<b>2.85</b>	2.90

	<b>At 31 March 2024</b>	<i>At 31 March 2023</i>
	Years	Years
Life expectancy from age 65 (years)		
Males retiring today	<b>19.5</b>	19.8
Males retiring in 20 years	<b>20.8</b>	21.1
Females retiring today	<b>22.6</b>	22.9
Females retiring in 20 years	<b>24.1</b>	24.4

The charity's share of the assets in the scheme was:

	<b>At 31 March 2024</b>	<i>At 31 March 2023</i>
	£	£
Equities	-	1,141,000
Bonds	-	270,000
Property	-	154,000
Cash	-	65,000
Infrastructure	-	77,000
Absolute return fund	-	335,000
<b>Total fair value of assets</b>	<b>-</b>	<b>2,042,000</b>

The actual return on scheme assets was £157,000 (2023 - £(48,000)).

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**19. Pension commitments (continued)**

The amounts recognised in the Statement of financial activities are as follows:

	2024 £	2023 £
Current service cost	5,000	12,000
Interest income	(89,000)	(52,000)
Interest cost	68,000	65,000
Administrative expenses	2,000	2,000
<b>Total amount recognised in the Statement of financial activities</b>	<b>(14,000)</b>	<b>27,000</b>

Movements in the present value of the defined benefit obligation were as follows:

	2024 £	2023 £
Opening defined benefit obligation	1,553,000	2,554,000
Current service cost	5,000	12,000
Interest cost	68,000	65,000
Contributions by scheme participants	2,000	2,000
Changes in actuarial assumptions	(133,000)	(1,061,000)
Benefits paid	(18,000)	(19,000)
Defined benefit obligation at pooling date	(1,477,000)	-
<b>Closing defined benefit obligation</b>	<b>-</b>	<b>1,553,000</b>

Movements in the fair value of the charity's share of scheme assets were as follows:

	2024 £	2023 £
Opening fair value of scheme assets	2,042,000	2,061,000
Interest income	89,000	52,000
Return on assets excluding amounts included in net interest	68,000	(58,000)
Contributions by employer	8,000	6,000
Contributions by scheme participants	2,000	2,000
Benefits paid	(18,000)	(19,000)
Administrative expenses paid	(2,000)	(2,000)
Fair value of scheme assets at pooling date	(2,189,000)	-
<b>Closing fair value of scheme assets</b>	<b>-</b>	<b>2,042,000</b>

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**20. Operating lease commitments**

At 31 March 2024 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Not later than 1 year	<b>7,292</b>	7,292

The following lease payments have been recognised as an expense in the Statement of financial activities:

	<b>2024</b>	<b>2023</b>
	£	£
Operating lease rentals	<b>14,583</b>	14,583

**21. Related party transactions**

**Social Change Ltd:**

Social Change Ltd is a company in which K Evans, a trustee, is a director and shareholder.

During the year, the charity received net invoices for services provided of £nil (2023 - £26,000). There was no balance outstanding at either year-end.

**ACTIVE LINCOLNSHIRE**

England & Wales - Charity number 1134988

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# Accounts

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Trustees</b>	P S Barron, Chair (appointed 20 March 2023) K Evans R Flint (appointed 13 June 2022) S Ford (appointed 13 June 2022) N P Juster (appointed 20 March 2023) M J Locking (resigned 31 January 2023) S Mills (appointed 12 June 2023) M F Morris (appointed 20 March 2023) M J Pinchard (resigned 12 December 2022) J E Richardson O R Tasker (resigned 28 June 2023) K I Truscott (resigned 28 June 2023) K Whitfield (appointed 13 June 2022)
<b>Company Registered Number</b>	05252701
<b>Charity Registered Number</b>	1134988
<b>Registered Office</b>	Newland House The Point, Weaver Road Lincoln LN6 3QN
<b>Chief Executive Officer</b>	E Tatlow
<b>Independent Auditors</b>	Streets Audit LLP Chartered Accounts & Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
<b>Bankers</b>	Barclays Bank plc 316-318 High Street Lincoln LN5 7DP

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**ACTIVE LINCOLNSHIRE**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

The aim of Active Lincolnshire, as set out in the Memorandum of Association is:

"To promote increased community participation in sport, active recreation and physical activity (together SARPA) for the benefit of the inhabitants of Lincolnshire".

This is delivered by:

- Strategic planning and coordination within and between local organisations and / or networks covering community SARPA including, but not limited to, sharing of knowledge and skills in the management and project planning of SARPA.
- The marketing and communication of information and opportunities relating to SARPA.
- Promoting the benefits and outcomes of investment through performance measurement.
- The support of organisations and local communities in helping people start, stay and succeed in SARPA to whatever level they choose.
- The awareness among community SARPA organisations of financial and other resources which are open to them.
- The education and development of people, both voluntary and professional, who are involved in the infrastructure of community SARPA.
- The improvement and preservation of good health and well-being through participation in SARPA.

Active Lincolnshire's mission is to help more people to be more active more often. We are focused on building options to be active into everyone's daily lives to tackle the challenge of physical inactivity. We support the local implementation of Sport England's ten-year national strategy "Uniting the Movement" that was launched in January 2021.

We have a coherent strategy for Lincolnshire for physical activity (Let's Move Lincolnshire) that is based on research and insight into activity levels within the county. .

### **Public Benefit**

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

Most of the funding received is to deliver specific activities designed to increase activity levels across Lincolnshire, either in target areas or with targeted groups of individuals. When planning projects, particular note is taken of Sport England and Public Health England information to identify areas or target groups where increases in activity levels will have a positive impact on the well-being of communities.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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Our business plan focuses on:

- supporting the sector and individuals with access to physical activity recovering from COVID-19 and the cost of living crisis;
- our target audiences, which are those facing inequalities and specifically:
  - o lower socio-economic groups;
  - o people with long-term conditions; and
  - o people with disabilities.
  - o minority ethnic communities
- aligning with Uniting the Movement to enable us to facilitate the delivery of the national strategy, locally.

**Our Purpose**

- We champion and advocate for the positive power that sport and physical activity have on everyone's lives.
- We strive for equality and use physical activity to address social and health inequalities.
- We ensure that everyone understands and recognises that movement really matters.
- We provide positive experiences and accessible opportunities to encourage everyone to be active at every stage of life.
- We drive and influence system change to embed physical activity in policies, strategies, decisions, education and awareness.

The results of the "Active Lives" Survey highlights just how important this is; with 30% of adults in Lincolnshire being 'inactive' and health inequalities apparent across the county. We recognise that to create change, collaboration and working in partnership is essential.

**ACHIEVEMENT AND PERFORMANCE**

Active Lincolnshire have delivered a range of work to influence and advocate for the positive impact of physical activity and delivered a number of programmes and workstreams that are detailed in the 2022 -2023 impact report available on the [ActiveLincolnshire.com](https://www.ActiveLincolnshire.com) website.

- Managed and monitored the distribution of over £300,000 of Department for Education funding into 17 Lincolnshire Schools to enable them to open their facilities for community use.
- Promoted the benefits of 'Active Travel', (walking and cycling) through a Public Health funded 'Stride & Ride' campaign.
- Worked with the Lincolnshire Maternity and Neo natal service partnership to embed physical activity in pre- and post-natal pathways.
- Supported a range of health and care sector services including development of a training platform and resources for health care professionals and facilitating Physical Activity Clinical Champions training.
- Supporting School Games Organisers to Lincolnshire School Games focused on providing positive experiences for children who are less active or facing other challenges at school (including girls, pupils with SEND and Year 7 transition).
- Promoted options to be active through the Let's Move Lincolnshire website and activity finder, listing clubs, sessions and activities with a focus on low cost and free activities to support people in the cost of living crisis.
- Hosted events for networking, learning and sharing of best practice including stakeholder event, attending the Lincolnshire Show, the NGB Collective and hosting the 18th Annual "Lincolnshire Sport and Physical Activity Awards".
- Active Lincolnshire distributed over £180,000 of the Sport England Together Fund to 40 community and voluntary organisations reaching 2,600 individuals.
- Active Lincolnshire worked with schools to encourage participation in the Active Lives Children and Young People survey, resulting in robust data and insight from across all districts in Lincolnshire.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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Active Lincolnshire has continued to comply with Tier 3 of the Code of Sports Governance, compliance is monitored through the Governance and Standards Committee.

### **FINANCIAL REVIEW**

This has been another challenging year in terms of the charity's ability to raise voluntary income and income from trading activities where the results show a reduction in comparison to the previous year.

However, the financial statements show an increase in the funding from charitable activities due to increased overall funding from Sport England.

#### **Principal Funding Sources**

The core funding was secured from the following sources in 2022/23:

- Sport England Lottery Funding £749,289 (2021/22 - £726,220).

#### **Reserves Policy**

The Board review the reserves of the charity annually.

The Board's aim is to maintain unrestricted general reserves (excluding pension fund) of approximately 6 months' expenditure in order to mitigate the risk of any such periods of reduced or non-income or unforeseen expenditure.

During the year, the unrestricted reserves excluding pension fund decreased from £506,388 to £485,720.

Restricted reserves increased from £281,805 to £282,614 at 31 March 2023 where funding received in the year could not be spent but funders have permitted funds to be carried over to be spent in future years.

#### **Pension Scheme**

Some employees of Active Lincolnshire participate in the Lincolnshire County Council defined Benefit Pension Scheme and the organisation has made all the contributions promptly as required. At 31 March 2023, the net pension deficit decreased from £493,000 to become a surplus of £489,000, which is represented as zero in the accounts.

As part of the Lincolnshire County Council Defined Benefits Scheme assumptions are made about us as part of a wider working contract done by the actuary of Lincolnshire County Council (LCC). The discount rate used, which is an accounting assumption, is not discretionary, and the reasons behind this change include the uncertainty due to political assumptions outside of our control.

It is the Trustees opinion that the pension scheme surplus, does not represent a current asset or have any impact on the going concern of Active Lincolnshire and it continues to meet obligations made by the scheme. The LCC scheme is now closed to new employees.

#### **Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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## **FUTURE PLANS**

Our strategy is:

- a. Deliver locally Sport England's Strategy "Uniting the Movement" through Lets Move Lincolnshire.
- b. To use insight and understanding of local places and people to identify priorities and to maximise impact.
- c. To focus on increasing activity levels across Lincolnshire through a whole system approach.

We will, with the mandate from the Lincolnshire Health and Wellbeing Board, and recognising that a whole system approach to tackling the challenge of inactivity is required, continue to play a lead-role in the delivery of Let's Move Lincolnshire for a more active community in Lincolnshire.

Active Lincolnshire will continue to deliver a wide range of projects, products and programmes. We will continue to focus on bringing partners together from all sectors of the community, to influence and facilitate incorporate options to be active into everyone's daily lives.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Active Lincolnshire is a limited company and registered charity. The company was registered in October 2004 and charitable status was gained in March 2010. The original Memorandum and Articles of Association were adopted in 2004 and were last reviewed in August 2019. In the event of the company being wound up members are required to contribute an amount not exceeding £10.00 per member.

As an Active Partnership, Active Lincolnshire is required to meet Tier 3 of the Sport England 'Governance Code for Sport in the UK'.

### **Recruitment and Appointment of New Trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the company. They are recruited through open advert and appointment is agreed by existing directors (ratified at the next AGM). According to the Articles of Association all directors are subject to a rotation policy which specifies that one third of the directors must retire at each AGM (based on length of service) and may be re-elected for a further three-year period at the Annual General Meeting.

The Board is made up of representatives from all sectors and areas of the community offering a breadth of insight into the county of Lincolnshire.

An annual skills assessment and board review is carried out, this helps to build a Board development and training programme.

### **Organisational Structure**

The day-to-day management of the charity is delegated by the trustees to the Chief Executive Officer (CEO).

The board of trustees, staff and, if required, external specialists, come together for themed conversations and strategic debate outside of the main board meeting to advise the Board.

### **Induction and Training of New Trustees**

All new trustees go through an induction programme and are provided with an information pack about the role of a director and charity trustee.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**Key Management Personnel Remuneration and Related Parties**

The trustees consider the board of trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Details of trustee expenses are disclosed in note 11 to the accounts.

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

The pay of the charity's Chief Executive Officer is reviewed annually.

**Wider Network**

Active Lincolnshire engages with multiple private, public and third sector partners all working together to achieve common goals and objectives.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**DISCLOSURE OF INFORMATION TO AUDITOR**

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

- 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of trustees on 25 September 2023 and signed on their behalf by:



**O R Tasker**  
**Vice-Chair**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE**

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**Opinion**

We have audited the financial statements of Active Lincolnshire (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

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

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

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

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

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

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

**Auditors' responsibilities for the audit of the financial statements**

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- reviewed a sample of grants in the year to ensure accurate recognition;
- agreed a sample of employees on the payroll to existence and agreed the accuracy of pay;
- assessed and reviewed the appropriateness and effectiveness of the key systems and controls;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Anderson (Senior statutory auditor)**

for and on behalf of

**Streets Audit LLP**

Chartered Accounts & Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

14 November 2023

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Charitable activities	4	804,289	82,850	887,139	950,194
Other trading activities	5	-	12,200	12,200	10,733
Investments	6	-	505	505	34
<b>Total income</b>		<b>804,289</b>	<b>95,555</b>	<b>899,844</b>	<b>960,961</b>
<b>Expenditure on:</b>					
Charitable activities	7	811,033	129,670	940,703	921,155
<b>Total expenditure</b>		<b>811,033</b>	<b>129,670</b>	<b>940,703</b>	<b>921,155</b>
<b>Net income / (expenditure)</b>		<b>(6,744)</b>	<b>(34,115)</b>	<b>(40,859)</b>	<b>39,806</b>
Transfers between funds	15	7,553	(7,553)	-	-
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>809</b>	<b>(41,668)</b>	<b>(40,859)</b>	<b>39,806</b>
<b>Other recognised gains/(losses):</b>					
Actuarial gains on defined benefit pension schemes	22	-	1,003,000	1,003,000	269,000
Defined benefit pension scheme asset not recognised		-	(489,000)	(489,000)	-
<b>Net movement in funds</b>		<b>809</b>	<b>472,332</b>	<b>473,141</b>	<b>308,806</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		281,805	13,388	295,193	(13,613)
Net movement in funds		809	472,332	473,141	308,806
<b>Total funds carried forward</b>		<b>282,614</b>	<b>485,720</b>	<b>768,334</b>	<b>295,193</b>

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

The notes on pages 17 to 38 form part of these financial statements.

**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 05252701**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	-	3,893
		-	3,893
<b>Current assets</b>			
Debtors	13	15,741	51,249
Cash at bank and in hand		836,088	777,595
		851,829	828,844
Creditors: amounts falling due within one year	14	(83,495)	(44,544)
<b>Net current assets</b>		<b>768,334</b>	<b>784,300</b>
<b>Total assets less current liabilities</b>		<b>768,334</b>	<b>788,193</b>
<b>Net assets excluding pension asset / liability</b>		<b>768,334</b>	<b>788,193</b>
Defined benefit pension scheme asset / liability	22	-	(493,000)
<b>Total net assets</b>		<b>768,334</b>	<b>295,193</b>

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 05252701**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

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	Note	2023 £	2022 £
<b>Charity funds</b>			
Restricted funds	15	<b>282,614</b>	281,805
Unrestricted funds			
Unrestricted funds excluding pension reserve	15	<b>485,720</b>	506,388
Pension reserve	15	-	(493,000)
Total unrestricted funds	15	<b>485,720</b>	13,388
<b>Total funds</b>		<b>768,334</b>	295,193

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 25 September 2023 and signed on their behalf by:



**O R Tasker**  
**Vice-Chair**

The notes on pages 17 to 38 form part of these financial statements.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>57,988</b>	<b>20,027</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Bank interest received	<b>505</b>	<b>34</b>
	<hr/>	<hr/>
<b>Net cash provided by investing activities</b>	<b>505</b>	<b>34</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>58,493</b>	<b>20,061</b>
Cash and cash equivalents at the beginning of the year	<b>777,595</b>	<b>757,534</b>
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>836,088</b>	<b>777,595</b>
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 17 to 38 form part of these financial statements

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**1. General information**

Active Lincolnshire (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Newland House The Point, Weaver Road, Lincoln, England, LN6 3QN. The charity's principal activity is the promotion of increased participation in sport and active recreation.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The trustees have received confirmation of the continued funding from its major provider and prepared budgets and forecasts. The trustees have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

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

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

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

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

**2.5 Interest receivable**

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

**2.6 Tangible fixed assets and depreciation**

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

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

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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

The estimated useful lives are as follows:

Computer equipment	- 3 years
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**2.7 Debtors**

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.8 Cash at bank and in hand**

Cash at bank represents balances held in current and deposit accounts to which the charity has immediate access.

**2.9 Liabilities and provisions**

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

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

**2.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.11 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2022. The pension liability has been valued by an actuary as at 31 March 2023.

**2.12 Fund accounting**

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

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

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**3. Critical accounting estimates and areas of judgment**

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

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the defined benefit pension scheme liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 22, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability at 31 March 2023. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

**4. Income from charitable activities**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Sport England	749,289	-	<b>749,289</b>	726,220
Other	55,000	82,850	<b>137,850</b>	223,974
	<u>804,289</u>	<u>82,850</u>	<u><b>887,139</b></u>	<u>950,194</u>
<i>Total 2022</i>	<u>870,436</u>	<u>79,758</u>	<u>950,194</u>	

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

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**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Sponsorship	12,200	<b>12,200</b>	10,733
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	10,733	10,733	
	<hr/>	<hr/>	

**6. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Bank Interest Received	505	<b>505</b>	34
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	34	34	
	<hr/>	<hr/>	

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Grant funding of activities 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Sport England	529,892	89,268	131,300	<b>750,460</b>	706,082
Other	149,141	-	41,102	<b>190,243</b>	215,073
	<u>679,033</u>	<u>89,268</u>	<u>172,402</u>	<u><b>940,703</b></u>	<u>921,155</u>
<i>Total 2022</i>	<u><u>592,648</u></u>	<u><u>153,070</u></u>	<u><u>175,437</u></u>	<u><u>921,155</u></u>	

**Analysis of direct costs**

	<b>Sport England 2023 £</b>	<b>Other 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Pension Finance Cost	13,000	-	<b>13,000</b>	14,000
Staff Costs	363,079	83,759	<b>446,838</b>	311,438
Staff Expenses	5,354	2,106	<b>7,460</b>	868
Other Staff Costs	5,673	475	<b>6,148</b>	2,064
Programme Delivery	142,786	60,158	<b>202,944</b>	256,806
External Staff Costs	-	2,643	<b>2,643</b>	7,472
	<u>529,892</u>	<u>149,141</u>	<u><b>679,033</b></u>	<u>592,648</u>
<i>Total 2022</i>	<u><u>401,293</u></u>	<u><u>191,355</u></u>	<u><u>592,648</u></u>	

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Sport England 2023 £</b>	<b>Other 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Depreciation	3,893	-	<b>3,893</b>	4,576
Premises Costs	17,715	-	<b>17,715</b>	11,786
Staff Training and Development	16,680	3,550	<b>20,230</b>	7,840
Office Costs	36,408	224	<b>36,632</b>	27,510
Insurance	5,663	-	<b>5,663</b>	6,258
Professional Costs	18,874	29,106	<b>47,980</b>	90,122
Governance Costs	4,185	-	<b>4,185</b>	4,590
Other Support Costs	27,882	8,222	<b>36,104</b>	22,755
	<u>131,300</u>	<u>41,102</u>	<u><b>172,402</b></u>	<u>175,437</u>
<i>Total 2022</i>	<u>156,387</u>	<u>19,050</u>	<u>175,437</u>	

**8. Analysis of grants**

	<b>Grants to Schools / Clubs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Grants, Sport England	89,268	<b>89,268</b>	148,402
Grants, Other	-	-	4,668
	<u>89,268</u>	<u><b>89,268</b></u>	<u>153,070</u>
<i>Total 2022</i>	<u>153,070</u>	<u>153,070</u>	

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**9. Auditors' remuneration**

	<b>2023</b>	<i>2022</i>
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>4,000</b>	<i>4,000</i>
	<u><b>4,000</b></u>	<u><i>4,000</i></u>

**10. Staff costs**

	<b>2023</b>	<i>2022</i>
	£	£
Wages and salaries	<b>385,157</b>	<i>250,152</i>
Social security costs	<b>34,598</b>	<i>19,571</i>
Contribution to defined contribution pension schemes	<b>19,083</b>	<i>6,715</i>
Operating costs of defined benefit pension schemes	<b>8,000</b>	<i>35,000</i>
	<u><b>446,838</b></u>	<u><i>311,438</i></u>

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

	<b>2023</b>	<i>2022</i>
	No.	No.
Total	<b>12</b>	<i>10</i>
	<u><b>12</b></u>	<u><i>10</i></u>

The average headcount expressed as full-time equivalents was:

	<b>2023</b>	<i>2022</i>
	No.	No.
Total	<b>11.0</b>	<i>8.5</i>
	<u><b>11.0</b></u>	<u><i>8.5</i></u>

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

	<b>2023</b>	<i>2022</i>
	No.	No.
In the band £60,001 - £70,000	<b>1</b>	<i>-</i>

The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel during the year totalled £71,411 (2021 - £68,027).

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**11. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no trustee expenses have been incurred (2022 - £NIL).

**12. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2022	12,697
<b>At 31 March 2023</b>	12,697
<b>Depreciation</b>	
At 1 April 2022	8,804
Charge for the year	3,893
<b>At 31 March 2023</b>	12,697
<b>Net book value</b>	
<b>At 31 March 2023</b>	-
<i>At 31 March 2022</i>	3,893

**13. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due within one year</b>		
Trade debtors	6,046	47,994
Prepayments	9,695	3,255
	15,741	51,249

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**14. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>59,145</b>	21,121
Other taxation and social security	<b>16,005</b>	5,959
Other creditors	<b>4,012</b>	5,232
Accruals and deferred income	<b>4,333</b>	12,232
	<hr/> <b>83,495</b> <hr/>	<hr/> 44,544 <hr/>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April	<b>4,072</b>	20,313
Resources deferred during the year	-	4,072
Amounts released from previous periods	<b>(4,072)</b>	(20,313)
	<hr/> - <hr/>	<hr/> 4,072 <hr/>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
<b>Unrestricted Funds</b>						
<b>Designated Funds</b>						
LEAP	11,660	-	-	-	-	11,660
Wheelchair Sports	-	6,339	(10,381)	24,938	-	20,896
	<u>11,660</u>	<u>6,339</u>	<u>(10,381)</u>	<u>24,938</u>	<u>-</u>	<u>32,556</u>
<b>General Funds</b>						
General Funds	494,728	89,216	(98,289)	(32,491)	-	453,164
Pension Reserve	(493,000)	(489,000)	(21,000)	-	1,003,000	-
	<u>1,728</u>	<u>(399,784)</u>	<u>(119,289)</u>	<u>(32,491)</u>	<u>1,003,000</u>	<u>453,164</u>
<b>Total Unrestricted Funds</b>	<u>13,388</u>	<u>(393,445)</u>	<u>(129,670)</u>	<u>(7,553)</u>	<u>1,003,000</u>	<u>485,720</u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**15. Statement of funds (continued)**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
<b>Restricted Funds</b>						
Sport England - Primary Role	25,676	-	-	(25,676)	-	-
Sport England - Systemic	-	531,180	(399,191)	(24,748)	-	107,241
Sport England - Children and Young People	123,182	-	(170,693)	56,750	-	9,239
Sport England - Commonwealth School Games	14,500	-	(14,500)	-	-	-
Sport England - Opening Schools Facilities	39	-	-	(39)	-	-
Sport England - Tackling Inequality	19,657	-	(32,471)	12,814	-	-
Sport England - Local Workforce Development	12,891	-	(14,157)	1,266	-	-
Sport England - Programme Funding	-	218,109	(89,915)	-	-	128,194
Sport England - Other	8,108	-	(8,108)	-	-	-
LCC Funding	57,289	40,000	(52,996)	(12,814)	-	31,479
Long COVID Funding	-	15,000	(13,222)	-	-	1,778
Pre & Post Natal	17,547	-	(12,864)	-	-	4,683
Mental Health Promotion Fund	1,746	-	(1,746)	-	-	-
College Collaboration Fund	1,170	-	(1,170)	-	-	-
	<u>281,805</u>	<u>804,289</u>	<u>(811,033)</u>	<u>7,553</u>	<u>-</u>	<u>282,614</u>
<b>Total of Funds</b>	<u><u>295,193</u></u>	<u><u>410,844</u></u>	<u><u>(940,703)</u></u>	<u><u>-</u></u>	<u><u>1,003,000</u></u>	<u><u>768,334</u></u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
<b>Designated Funds</b>						
LEAP	11,660	-	-	-	-	11,660
<b>General Funds</b>						
General Funds	481,150	90,525	(76,114)	(833)	-	494,728
Pension Reserve	(727,000)	-	(35,000)	-	269,000	(493,000)
	(245,850)	90,525	(111,114)	(833)	269,000	1,728
<b>Total Unrestricted Funds</b>	(234,190)	90,525	(111,114)	(833)	269,000	13,388
<b>Restricted Funds</b>						
Sport England - Primary Role	30,000	201,727	(200,751)	(5,300)	-	25,676
Sport England - Children and Young People	34,754	188,314	(99,886)	-	-	123,182
Sport England - Commonwealth School Games	-	35,500	(21,000)	-	-	14,500
Sport England - Opening Schools Facilities	-	149,796	(149,757)	-	-	39
Sport England - Satellite Clubs	28,183	-	(28,183)	-	-	-
Sport England - Tackling Inequality	46,599	88,000	(132,188)	17,246	-	19,657

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**15. Statement of funds (continued)**

**Statement of funds - prior year (continued)**

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£	£
Sport England - Local Workforce Development	-	48,143	(43,417)	8,165	-	12,891
Sport England - Other	-	14,740	(6,632)	-	-	8,108
LCC Funding	38,561	86,200	(50,226)	(17,246)	-	57,289
Pre & Post Natal	23,760	8,333	(14,546)	-	-	17,547
Mental Health Promotion Fund	8,720	8,720	(20,994)	5,300	-	1,746
Lincolnshire Community Foundation	10,000	-	(2,668)	(7,332)	-	-
College Collaboration Fund	-	40,963	(39,793)	-	-	1,170
	<u>220,577</u>	<u>870,436</u>	<u>(810,041)</u>	<u>833</u>	<u>-</u>	<u>281,805</u>
<b>Total of Funds</b>	<u><u>(13,613)</u></u>	<u><u>960,961</u></u>	<u><u>(921,155)</u></u>	<u><u>-</u></u>	<u><u>269,000</u></u>	<u><u>295,193</u></u>

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**16. Nature of funds**

**Unrestricted Funds:**

**Designated Funds**

Lincolnshire Elite Athlete Programme (LEAP) represents funds designated by the trustees to be used towards grants to Elite Lincolnshire Athletes.

Wheelchair Sports represents income and expenditure relating to wheelchair sports which are held for the purpose of running future events.

**General Funds**

General Funds are those funds not designated towards any project in particular and can be used towards any of the charity's objectives.

**Pension Reserve**

The Pension Reserve represents the year-end deficit balance on the charity's pension scheme.

**Restricted Funds:**

**Sport England**

Sport England represents funding received from Sport England for the purposes intended. From 2022-23, funding received from Sport England is either Systemic or Programme related. For 2022-23, Systemic Funding has continued to be allocated to Children and Young People activities for which a transfer has been made.

**LCC Funding**

LCC Funding represents funding provided by Lincolnshire County Council to be spent by the charity for the intended purposes. An element of the funding received was in relation to the Tackling Inequality programme also funded by Sport England for which a transfer has been made.

**Pre & Post Natal**

Pre & Post Natal represents funding received for a specific project in relation to Pre & Post Natal exercise.

**Mental Health Promotion Fund**

Mental Health Promotion Fund represents funding received from Lincolnshire Partnership NHS Foundation Trust to support mental health projects.

**Long COVID Funding**

Long COVID Funding represents funding received as part of a NHS Charities Together Partnerships Grant to provide positive experiences and accessible opportunities for Lincolnshire residents, of all ages, with Long Covid, to be active and benefit from the physical and mental health benefits that brings.

**College Collaboration Fund**

College Collaboration Fund represents funding from Lincoln College for an activity programme.

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Designated funds	11,660	6,339	(10,381)	24,938	-	32,556
General funds	1,728	(399,784)	(119,289)	(32,491)	1,003,000	453,164
Restricted funds	281,805	804,289	(811,033)	7,553	-	282,614
	<u>295,193</u>	<u>410,844</u>	<u>(940,703)</u>	<u>-</u>	<u>1,003,000</u>	<u>768,334</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
Designated funds	11,660	-	-	-	-	11,660
General funds	(245,850)	90,525	(111,114)	(833)	269,000	1,728
Restricted funds	220,577	870,436	(810,041)	833	-	281,805
	<u>(13,613)</u>	<u>960,961</u>	<u>(921,155)</u>	<u>-</u>	<u>269,000</u>	<u>295,193</u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Current assets	282,614	569,215	<b>851,829</b>
Creditors due within one year	-	(83,495)	<b>(83,495)</b>
<b>Total</b>	<u>282,614</u>	<u>485,720</u>	<u><b>768,334</b></u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	3,893	3,893
Current assets	281,805	547,039	828,844
Creditors due within one year	-	(44,544)	(44,544)
Provisions for liabilities and charges	-	(493,000)	(493,000)
<b>Total</b>	<u>281,805</u>	<u>13,388</u>	<u>295,193</u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

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

	<b>2023</b>	<b>2022</b>
	£	£
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>(40,859)</b>	39,806
<b>Adjustments for:</b>		
Depreciation charges	<b>3,893</b>	4,576
Bank interest received	<b>(505)</b>	(34)
Decrease/(increase) in debtors	<b>35,508</b>	(31,221)
Increase/(decrease) in creditors	<b>38,951</b>	(28,100)
Defined benefit pension scheme cost less contributions payable	<b>6,000</b>	20,000
Defined benefit pension scheme finance cost	<b>13,000</b>	14,000
Defined benefit pension scheme administrative cost	<b>2,000</b>	1,000
<b>Net cash provided by operating activities</b>	<b>57,988</b>	20,027

**20. Analysis of cash and cash equivalents**

	<b>2023</b>	<b>2022</b>
	£	£
Cash at bank and in hand	<b>836,088</b>	777,595
<b>Total cash and cash equivalents</b>	<b>836,088</b>	777,595

**21. Analysis of changes in net debt**

	<b>At 1 April 2022</b>	<b>Cash flows</b>	<b>At 31 March 2023</b>
	£	£	£
Cash at bank	<b>777,595</b>	<b>58,493</b>	<b>836,088</b>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**22. Pension commitments**

**Defined Contribution Pension Scheme:**

The charity operates a defined contribution pension scheme. The assets of the scheme is held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £13,000 (2022 - £7,000) to the nearest thousand pounds. Contributions totalling £1,810 (2022 - £1,154) were payable to the funds at the balance sheet date and are included in other creditors.

**Defined Benefit Pension Scheme:**

The charity operates a defined benefit pension scheme.

At the year-end, one of the charity's employees belong to the Local Government Pension Scheme (LGPS), a defined benefit pension scheme, which is managed by Lincolnshire County Council. The scheme is closed to new admissions.

The latest full actuarial valuation of the LGPS was at 31 March 2022.

The following disclosures are taken from the report prepared by Barnett Waddingham LLP as at 31 March 2023.

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	<b>At 31 March 2023</b>	<i>At 31 March 2022</i>
	%	%
Discount Rate	<b>4.80</b>	2.55
Salary Increase Rate	<b>3.90</b>	3.15
Pension Increase Rate (CPI)	<b>2.90</b>	3.45

	<b>At 31 March 2023</b>	<i>At 31 March 2022</i>
	Years	Years
Life expectancy from age 65 (years)		
Males retiring today	<b>19.8</b>	21.2
Males retiring in 20 years	<b>21.1</b>	22.1
Females retiring today	<b>22.9</b>	23.7
Females retiring in 20 years	<b>24.4</b>	25.1

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**22. Pension commitments (continued)**

The charity's share of the assets in the scheme was:

	<b>At 31 March 2023</b>	<i>At 31 March 2022</i>
	£	£
Equities	1,141,000	1,491,000
Bonds	270,000	262,000
Property	154,000	227,000
Cash	65,000	81,000
Infrastructure	77,000	-
Absolute return fund	335,000	-
<b>Total fair value of assets</b>	<b>2,042,000</b>	<b>2,061,000</b>

The actual return on scheme assets was £(48,000) (2022 - £201,000).

The amounts recognised in the Statement of financial activities are as follows:

	<b>2023</b>	<i>2022</i>
	£	£
Current service cost	12,000	35,000
Interest income	(52,000)	(39,000)
Interest cost	65,000	53,000
Administrative expenses	2,000	1,000
<b>Total amount recognised in the Statement of financial activities</b>	<b>27,000</b>	<b>50,000</b>

Movements in the present value of the defined benefit obligation were as follows:

	<b>2023</b>	<i>2022</i>
	£	£
Opening defined benefit obligation	2,554,000	2,631,000
Current service cost	12,000	35,000
Interest cost	65,000	53,000
Contributions by scheme participants	2,000	5,000
Changes in actuarial assumptions	(1,061,000)	(107,000)
Benefits paid	(19,000)	(63,000)
<b>Closing defined benefit obligation</b>	<b>1,553,000</b>	<b>2,554,000</b>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**22. Pension commitments (continued)**

Movements in the fair value of the charity's share of scheme assets were as follows:

	2023 £	2022 £
Opening fair value of scheme assets	2,061,000	1,904,000
Interest income	52,000	39,000
Return on assets excluding amounts included in net interest	(58,000)	162,000
Contributions by employer	6,000	15,000
Contributions by scheme participants	2,000	5,000
Benefits paid	(19,000)	(63,000)
Administrative expenses paid	(2,000)	(1,000)
<b>Closing fair value of scheme assets</b>	<b>2,042,000</b>	<b>2,061,000</b>

The actuarial report valued a pension scheme surplus of £489,000 as set out by the disclosures above. This balance has not been recognised on the basis that the balance is not deemed to be recoverable through reduced contributions in the future or through refunds from the plan.

**23. Operating lease commitments**

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	7,292	7,292

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2023 £	2022 £
Operating lease rentals	14,583	14,583

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**24. Related party transactions**

**Social Change Ltd:**

Social Change Ltd is a company in which K Evans, a trustee, is a director and shareholder.

During the year, the charity received net invoices for services provided of £26,000 (2022 - £18,150). There was no balance outstanding at either year-end.

**ACTIVE LINCOLNSHIRE**

England & Wales - Charity number 1134988

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# Accounts

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Registered number: 05252701  
Charity number: 1134988

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

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<b>Trustees</b>	G P Basten (resigned 21 June 2021) K Evans R Flint (appointed 13 June 2022) S Ford (appointed 13 June 2022) M J Locking M J Pinchard J E Richardson O R Tasker K I Truscott, Acting Chair P Wass (resigned 31 December 2021) K Whitfield (appointed 13 June 2022)
<b>Company Registered Number</b>	05252701
<b>Charity Registered Number</b>	1134988
<b>Registered Office</b>	Newland House The Point, Weaver Road Lincoln LN6 3QN
<b>Chief Executive Officer</b>	E Tatlow
<b>Independent Auditors</b>	Streets Audit LLP Chartered Accounts & Statutory Auditor Tower House Lucy Tower Street Lincoln LN1 1XW
<b>Bankers</b>	Barclays Bank plc 316-318 High Street Lincoln LN5 7DP

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

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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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

The aim of Active Lincolnshire, as set out in the Memorandum of Association is:

"To promote increased community participation in sport, active recreation and physical activity (together SARPA) for the benefit of the inhabitants of Lincolnshire".

This is delivered by:

- Strategic planning and coordination within and between local organisations and / or networks covering community SARPA including, but not limited to, sharing of knowledge and skills in the management and project planning of SARPA.
- The marketing and communication of information and opportunities relating to SARPA.
- Promoting the benefits and outcomes of investment through performance measurement.
- The support of organisations and local communities in helping people start, stay and succeed in SARPA to whatever level they choose.
- The awareness among community SARPA organisations of financial and other resources which are open to them.
- The education and development of people, both voluntary and professional, who are involved in the infrastructure of community SARPA.
- The improvement and preservation of good health and well-being through participation in SARPA.

Active Lincolnshire's mission is to help more people to be more active more often. We are focused on building options to be active into everyone's daily lives to tackle the challenge of physical inactivity. We support the local implementation of Sport England's ten-year national strategy "Uniting the Movement" that was launched in January 2021.

We have a coherent strategy for Lincolnshire for physical activity (Let's Move Lincolnshire) that is based on research and insight into activity levels within the county.

#### **Public Benefit**

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

Most of the funding received is to deliver specific activities designed to increase activity levels across Lincolnshire, either in target areas or with targeted groups of individuals. When planning projects, particular note is taken of Sport England and Public Health England information to identify areas or target groups where increases in activity levels will have a positive impact on the well-being of communities.

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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Our business plan focuses on:

- supporting the sector and individuals with access to physical activity recovering from Covid-19;
- our target audiences, which are those facing inequalities and specifically:
  - o lower socio-economic groups;
  - o people with long-term conditions; and
  - o people with disabilities.
- aligning with Uniting the Movement to enable us to facilitate the delivery of the national strategy, locally.

**Our Purpose**

- We champion and advocate for the positive power that sport and physical activity have on everyone's lives.
- We strive for equality and use physical activity to address social and health inequalities.
- We ensure that everyone understands and recognises that movement really matters.
- We provide positive experiences and accessible opportunities to encourage everyone to be active at every stage of life.
- We drive and influence system change to embed physical activity in policies, strategies, decisions, education and awareness.

The results of the "Active Lives" Survey highlights just how important this is; with 30% of adults in Lincolnshire being 'inactive' and health inequalities apparent across the county. We recognise that to create change, collaboration and working in partnership is essential.

During the past year we have built a number of new partnerships and the reach of our network, enabling us to extend the reach of our messages about the importance of physical activity to the audiences we are targeting. A key development has been across the Community and voluntary sector, who we worked with to distribute 'Tackling Inequalities' funds reaching people most in need and with the health and wellbeing sector including cancer, pre- and post-natal and social prescribing.

**ACHIEVEMENT AND PERFORMANCE**

Stakeholder Survey:

Each year Active Lincolnshire conduct an annual stakeholder survey. The 2021 results told us that we are: honest, collaborative and positive; friendly and professional; and always on hand to support. "Every time we work with Active Lincolnshire we feel that we 'do good.'"

- 96% of stakeholders agree or strongly agree that there is trust and respect for each other.
- 88% agree or strongly agree that we collaborate around a shared purpose (rather than our individual organisation's needs).
- 88% of stakeholders said that working with Active Lincolnshire has had a positive or very positive impact on their organisation.
- 83% of stakeholders agree or strongly agree that Active Lincolnshire has provided adequate support to address needs during the COVID-19 pandemic.

Let's Move Lincolnshire, the countywide strategy for a more active Lincolnshire, has been refreshed, including consulting with 300 stakeholders and 600 citizens. Let's Move Lincolnshire delivers the physical activity strand of Lincolnshire's health and well-being strategy and provides a framework that stakeholders from across Lincolnshire, including our public sector and health care partners, have committed to supporting.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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Supporting our strategic work, we deliver a number of programmes that are detailed in this report.

- The Lincolnshire School Games focused on providing positive experiences for children who are less active or facing other challenges at school.
- The Let's Move Lincolnshire website and activity finder was launched as the one stop shop signposting residents to all information about moving more and options to be active.
- The 17th Annual "Lincolnshire Sport and Physical Activity Awards" were hosted in Lincoln, receiving 108 nominations.
- Active Lincolnshire distributed over £115,000 of Sport England Tackling Inequalities funding to community and voluntary organisations to help people stay active during the pandemic.
- Active Lincolnshire worked with schools to encourage participation in the Active Lives Children and Young People survey, resulting in robust data and insight from across all districts in Lincolnshire.
- Work across the health and care system has included focussing how physical activity can positively influence outcomes across pre- and post- natal, cancer pathways and mental health
- The 'Opening Schools Facilities' programme invested £107,000 supporting 13 schools to open their facilities for out of school use.

#### **FINANCIAL REVIEW**

This has been another challenging year in terms of the charity's ability to raise voluntary income and income from trading activities where the results show a reduction in comparison to the previous year.

However, the financial statements show an increase in the funding from charitable activities due to increased overall funding from Sport England.

#### **Principal Funding Sources**

The core funding was secured from the following sources in 2021/22:

- Sport England Lottery Funding £726,220 (2020/21 - £643,746).

#### **Reserves Policy**

The Board review the reserves of the charity periodically.

The Board's aim is to maintain unrestricted general reserves (excluding pension fund) of approximately 6 months' expenditure in order to mitigate the risk of any such periods of reduced or non-income or unforeseen expenditure.

During the year, the unrestricted reserves excluding pension fund increased from £492,810 to £506,388.

Restricted reserves increased from £220,577 to £281,805 at 31 March 2022 where funding received in the year could not be spent as a result of the pandemic but funders have permitted funds to be carried over to be spent in future years.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Pension Scheme**

Some employees of Active Lincolnshire participate in the Lincolnshire County Council defined Benefit Pension Scheme and the organisation has made all the contributions promptly as required. At 31 March 2022, the net pension deficit decreased by £234,000 to £493,000. As part of the Lincolnshire County Council Defined Benefits Scheme, assumptions are made about us as part of a wider working contract done by the actuary of Lincolnshire County Council (LCC). The discount rate used, which is an accounting assumption, is not discretionary, and the reasons behind this change include the uncertainty due to political assumptions outside of our control.

It is the Trustees opinion that the pension scheme deficit, although a significant component of the balance sheet, does not represent a current liability or have any impact on the going concern of Active Lincolnshire and it continues to meet obligations made by the scheme. The LCC scheme is now closed to new employees.

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**FUTURE PLANS**

Our strategy is:

- a. Deliver locally Sport England's Strategy "Uniting the Movement" through Lets Move Lincolnshire.
- b. To use insight and understanding of local places and people to identify priorities and to maximise impact.
- c. To focus on increasing activity levels across Lincolnshire through a whole system approach.

We will, with the mandate from the Lincolnshire Health and Wellbeing Board, and recognising that a whole system approach to tackling the challenge of inactivity is required, continue to play a lead-role in the delivery of Let's Move Lincolnshire for a more active community in Lincolnshire.

Active Lincolnshire will continue to deliver a wide range of projects, products and programmes. We will continue to focus on bringing partners together from all sectors of the community, to influence and facilitate incorporate options to be active into everyone's daily lives.

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Active Lincolnshire is a limited company and registered charity. The company was registered in October 2004 and charitable status was gained in March 2010. The original Memorandum and Articles of Association were adopted in 2004 and were last reviewed in August 2019. In the event of the company being wound up members are required to contribute an amount not exceeding £10.00 per member.

As an Active Partnership, Active Lincolnshire is required to meet Tier 3 of the Sport England 'Governance Code for Sport in the UK'.

**Recruitment and Appointment of New Trustees**

Trustees are recruited through open advert and appointment is agreed by existing directors (ratified at the next AGM). All trustees are subject to a rotation policy which specifies that one third of the trustees must retire at each AGM (based on length of service) and may be re-elected for a further three-year period at the Annual General Meeting.

The Board is made up of representatives from all sectors and areas of the community offering a breadth of insight into the county of Lincolnshire.

An annual skills assessment and internal board review is carried out each year, this helps to build a Board development and training programme. An external board review was undertaken during 2020/21.

**Organisational Structure**

The day-to-day management of the charity is delegated by the trustees to the Chief Executive Officer (CEO).

The board of trustees, staff and, if required, external specialists, come together for themed conversations and strategic debate outside of the main board meeting to advise the Board.

**Induction and Training of New Trustees**

All new trustees go through an induction programme and are provided with an information pack about the role of a director and charity trustee.

**Key Management Personnel Remuneration and Related Parties**

The trustees consider the board of trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Details of trustee expenses are disclosed in note 11 to the accounts.

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

The pay of the charity's Chief Executive Officer is reviewed annually.

**Wider Network**

Active Lincolnshire engages with multiple private, public and third sector partners all working together to achieve common goals and objectives.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

**DISCLOSURE OF INFORMATION TO AUDITOR**

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

- 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of trustees on 20 September 2022 and signed on their behalf by:

*Kate T D COT*

**K I Truscott**  
**Acting Chair**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE**

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**Opinion**

We have audited the financial statements of Active Lincolnshire (the 'charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**Other information**

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

We have nothing to report in this regard.

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

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

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

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

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

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

**Auditors' responsibilities for the audit of the financial statements**

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- reviewed a sample of grants in the year to ensure accurate recognition;
- agreed a sample of employees on the payroll to existence and agreed the accuracy of pay;
- assessed and reviewed the appropriateness and effectiveness of the key systems and controls;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Anderson (Senior statutory auditor)**

for and on behalf of

**Streets Audit LLP**

Chartered Accounts & Statutory Auditor

Tower House

Lucy Tower Street

Lincoln

LN1 1XW

3 October 2022

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Charitable activities	4	870,436	79,758	950,194	774,658
Other trading activities	5	-	10,733	10,733	3,350
Investments	6	-	34	34	277
<b>Total income</b>		<b>870,436</b>	<b>90,525</b>	<b>960,961</b>	<b>778,285</b>
<b>Expenditure on:</b>					
Charitable activities		810,041	111,114	921,155	577,090
<b>Total expenditure</b>		<b>810,041</b>	<b>111,114</b>	<b>921,155</b>	<b>577,090</b>
<b>Net income / (expenditure)</b>		<b>60,395</b>	<b>(20,589)</b>	<b>39,806</b>	<b>201,195</b>
Transfers between funds	15	833	(833)	-	-
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>61,228</b>	<b>(21,422)</b>	<b>39,806</b>	<b>201,195</b>
<b>Other recognised gains/(losses):</b>					
Actuarial gains/(losses) on defined benefit pension schemes	22	-	269,000	269,000	(346,000)
<b>Net movement in funds</b>		<b>61,228</b>	<b>247,578</b>	<b>308,806</b>	<b>(144,805)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		220,577	(234,190)	(13,613)	131,192
Net movement in funds		61,228	247,578	308,806	(144,805)
<b>Total funds carried forward</b>		<b>281,805</b>	<b>13,388</b>	<b>295,193</b>	<b>(13,613)</b>

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

The notes on pages 17 to 38 form part of these financial statements.

**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 05252701**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	3,893	8,469
		<u>3,893</u>	<u>8,469</u>
<b>Current assets</b>			
Debtors	13	51,249	20,028
Cash at bank and in hand		777,595	757,534
		<u>828,844</u>	<u>777,562</u>
Creditors: amounts falling due within one year	14	(44,544)	(72,644)
<b>Net current assets</b>		<u>784,300</u>	<u>704,918</u>
<b>Total assets less current liabilities</b>		<u>788,193</u>	<u>713,387</u>
<b>Net assets excluding pension liability</b>		<u>788,193</u>	<u>713,387</u>
Defined benefit pension scheme liability	22	(493,000)	(727,000)
<b>Total net assets</b>		<u><u>295,193</u></u>	<u><u>(13,613)</u></u>

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 05252701**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2022**

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	Note	2022 £	2021 £
<b>Charity funds</b>			
Restricted funds	15	281,805	220,577
Unrestricted funds			
Unrestricted funds excluding pension reserve	15	506,388	492,810
Pension reserve	15	(493,000)	(727,000)
Total unrestricted funds	15	<u>13,388</u>	<u>(234,190)</u>
<b>Total funds</b>		<u><u>295,193</u></u>	<u><u>(13,613)</u></u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 20 September 2022 and signed on their behalf by:



**KI Truscott, Acting Chair**

The notes on pages 17 to 38 form part of these financial statements.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>20,027</b>	<b>167,711</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	<b>(4,416)</b>
Bank interest received	<b>34</b>	<b>277</b>
<b>Net cash provided by/(used in) investing activities</b>	<b>34</b>	<b>(4,139)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>20,061</b>	<b>163,572</b>
Cash and cash equivalents at the beginning of the year	<b>757,534</b>	<b>593,962</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>777,595</b>	<b>757,534</b>

The notes on pages 17 to 38 form part of these financial statements

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**1. General information**

Active Lincolnshire (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Newland House The Point, Weaver Road, Lincoln, England, LN6 3QN. The charity's principal activity is the promotion of increased participation in sport and active recreation.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The trustees have received confirmation of the continued funding from its major provider and prepared budgets and forecasts. The trustees have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

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

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

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

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

**2.5 Interest receivable**

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

**2.6 Tangible fixed assets and depreciation**

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

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

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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

The estimated useful lives are as follows:

Computer equipment - 3 years

**2.7 Debtors**

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**2. Accounting policies (continued)**

**2.8 Cash at bank and in hand**

Cash at bank represents balances held in current and deposit accounts to which the charity has immediate access.

**2.9 Liabilities**

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

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

**2.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.11 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2019. The pension liability has been valued by an actuary as at 31 March 2022.

**2.12 Fund accounting**

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

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

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

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

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**3. Critical accounting estimates and areas of judgment**

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

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the defined benefit pension scheme liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 22, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2019 has been used by the actuary in valuing the pensions liability at 31 March 2022. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

**4. Income from charitable activities**

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sport England Primary Role	201,727	40,000	<b>241,727</b>	248,003
Sport England Programme Funding	524,493	-	<b>524,493</b>	435,743
Other	144,216	39,758	<b>183,974</b>	90,912
	<u>870,436</u>	<u>79,758</u>	<u><b>950,194</b></u>	<u>774,658</u>
<b>Total 2021</b>	<u><b>723,941</b></u>	<u><b>50,717</b></u>	<u><b>774,658</b></u>	

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**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Sponsorship	10,733	10,733	3,350
	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	3,350	3,350	
	<hr/>	<hr/>	

**6. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Bank Interest Received	34	34	277
	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	277	277	
	<hr/>	<hr/>	

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**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Grant funding of activities 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Sport England Primary Role	171,867	-	84,292	256,159	206,136
Sport England Programme Funding	244,094	148,402	72,095	464,591	336,818
Other	176,687	4,668	19,050	200,405	34,136
	<u>592,648</u>	<u>153,070</u>	<u>175,437</u>	<u>921,155</u>	<u>577,090</u>
<i>Total 2021</i>	<u>502,447</u>	<u>-</u>	<u>74,643</u>	<u>577,090</u>	

**Analysis of direct costs**

	<b>Sport England Primary Role 2022 £</b>	<b>Sport England Programme Funding 2022 £</b>	<b>Other 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Pension Finance Cost	5,932	5,571	2,497	14,000	8,000
Staff Costs	131,970	123,919	55,549	311,438	299,223
Staff Expenses	143	300	425	868	194
Other Staff Costs	1,340	724	-	2,064	368
Programme Delivery	31,662	113,580	111,564	256,806	193,842
External Staff Costs	820	-	6,652	7,472	820
	<u>171,867</u>	<u>244,094</u>	<u>176,687</u>	<u>592,648</u>	<u>502,447</u>
<i>Total 2021</i>	<u>131,493</u>	<u>336,818</u>	<u>34,136</u>	<u>502,447</u>	

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Sport England Primary Role 2022 £</b>	<b>Sport England Programme Funding 2022 £</b>	<b>Other 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Depreciation	4,576	-	-	4,576	4,228
Premises Costs	3,986	7,800	-	11,786	20,769
Staff Training and Development	2,009	5,012	819	7,840	775
Office Costs	19,678	6,816	1,016	27,510	18,150
Insurance	6,258	-	-	6,258	5,941
Professional Costs	32,755	46,100	11,267	90,122	5,339
Governance Costs	4,590	-	-	4,590	7,550
Other Support Costs	10,440	6,367	5,948	22,755	11,891
	<u>84,292</u>	<u>72,095</u>	<u>19,050</u>	<u>175,437</u>	<u>74,643</u>
<i>Total 2021</i>	<u>74,643</u>	<u>-</u>	<u>-</u>	<u>74,643</u>	

**8. Analysis of grants**

	<b>Grants to Schools / Clubs 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Grants, Sport England Programme Funding	148,402	148,402	-
Grants, Other	4,668	4,668	-
	<u>153,070</u>	<u>153,070</u>	<u>-</u>

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**9. Auditors' remuneration**

	<b>2022</b>	<b>2021</b>
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>4,000</b>	<b>4,000</b>

**10. Staff costs**

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	<b>250,152</b>	<b>243,884</b>
Social security costs	<b>19,571</b>	<b>18,228</b>
Contribution to defined contribution pension schemes	<b>6,715</b>	<b>5,111</b>
Operating costs of defined benefit pension schemes	<b>35,000</b>	<b>32,000</b>
	<b>311,438</b>	<b>299,223</b>

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

	<b>2022</b>	<b>2021</b>
	No.	No.
Total	<b>10</b>	<b>10</b>

The average headcount expressed as full-time equivalents was:

	<b>2022</b>	<b>2021</b>
	No.	No.
Total	<b>8.5</b>	<b>9.5</b>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel during the year totalled £68,027 (2020 - £61,320).

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

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**11. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no trustee expenses have been incurred (2021 - £NIL)..

**12. Tangible fixed assets**

	Computer equipment £
<b>Cost or valuation</b>	
At 1 April 2021	12,697
At 31 March 2022	<u>12,697</u>
<b>Depreciation</b>	
At 1 April 2021	4,228
Charge for the year	4,576
At 31 March 2022	<u>8,804</u>
<b>Net book value</b>	
At 31 March 2022	<u>3,893</u>
At 31 March 2021	<u>8,469</u>

**13. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	47,994	2,490
Prepayments	3,255	17,538
	<u>51,249</u>	<u>20,028</u>

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**FOR THE YEAR ENDED 31 MARCH 2022**

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**14. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>21,785</b>	24,358
Other taxation and social security	<b>5,959</b>	7,084
Other creditors	<b>4,568</b>	3,397
Accruals and deferred income	<b>12,232</b>	37,805
	<b>44,544</b>	72,644
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April	<b>20,313</b>	115,898
Resources deferred during the year	<b>4,072</b>	14,775
Amounts released from previous periods	<b>(20,313)</b>	(110,360)
	<b>4,072</b>	20,313

At the year-end, the charity has received funding in advance in relation to activities to take place during the next financial year.

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**NOTES TO THE FINANCIAL STATEMENTS  
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15. Statement of funds									
Statement of funds - current year									
		Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £		
Unrestricted Funds									
Designated Funds									
LEAP		11,660	-	-	-	-	11,660		
<b>General Funds</b>									
General Funds									
Pension Reserve		481,150 (727,000)	90,525 -	(76,114) (35,000)	(833) -	- 269,000	494,728 (493,000)		
		(245,850)	90,525	(111,114)	(833)	269,000	1,728		
<b>Total Unrestricted Funds</b>		<b>(234,190)</b>	<b>90,525</b>	<b>(111,114)</b>	<b>(833)</b>	<b>269,000</b>	<b>13,388</b>		

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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. Statement of funds (continued)**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers In/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
<b>Restricted Funds</b>						
Sport England - Primary Role	30,000	201,727	(200,751)	(5,300)	-	25,676
Sport England - Children and Young People	34,754	188,314	(99,886)	-	-	123,182
Sport England - Commonwealth School Games	-	35,500	(21,009)	-	-	14,500
Sport England - Opening Schools Facilities	-	149,796	(149,757)	-	-	39
Sport England - Satellite Clubs	28,183	-	(28,183)	-	-	-
Sport England - Tackling Inequality	46,599	88,000	(114,942)	-	-	19,657
Sport England - Local Workforce Development	-	48,143	(36,085)	833	-	12,891
Sport England - Other	-	14,740	(6,632)	-	-	8,108
LCC Funding	38,561	86,200	(67,472)	-	-	57,289
Pre & Post Natal	23,760	8,333	(14,546)	-	-	17,547
Mental Health Promotion Fund	8,720	8,720	(20,994)	5,300	-	1,746
Lincolnshire Community Foundation	10,000	-	(10,000)	-	-	-
College Collaboration Fund	-	40,963	(39,793)	-	-	1,170
	220,577	870,436	(810,041)	833	-	281,805
<b>Total of Funds</b>	(13,613)	960,961	(921,155)	-	269,000	295,193

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

15. Statement of funds (continued)									
Statement of funds - prior year									
Unrestricted Funds	Designated Funds	LEAP	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £	
		11,655		-	5	-	-	11,660	
<b>General Funds</b>									
General Funds		468,497	54,344	(21,839)		(19,852)	-	481,150	
Pension Reserve		(360,000)	-	(21,000)		-	(346,000)	(727,000)	
		108,497	54,344	(42,839)		(19,852)	(346,000)	(245,850)	
<b>Total Unrestricted Funds</b>		120,152	54,344	(42,834)		(19,852)	(346,000)	(234,190)	

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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. Statement of funds (continued)**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers In/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Restricted Funds</b>						
Sport England - Primary Role	-	208,003	(197,855)	19,852	-	30,000
Sport England - Children and Young People	-	107,988	(73,234)	-	-	34,754
Sport England - Satellite Clubs	-	118,069	(89,886)	-	-	28,183
Sport England - Tackling Inequality	-	160,000	(113,401)	-	-	46,599
Sport England - Local Workforce Development	-	37,436	(37,436)	-	-	-
Sport England - Other	-	12,250	(12,250)	-	-	-
LCC Funding	11,040	31,475	(3,954)	-	-	38,561
Pre & Post Natal	-	30,000	(6,240)	-	-	23,760
Mental Health Promotion Fund	-	8,720	-	-	-	8,720
Lincolnshire Community Foundation	-	10,000	-	-	-	10,000
	<u>11,040</u>	<u>723,941</u>	<u>(534,256)</u>	<u>19,852</u>	<u>-</u>	<u>220,577</u>
<b>Total of Funds</b>	<u>131,192</u>	<u>778,285</u>	<u>(577,090)</u>	<u>-</u>	<u>(346,000)</u>	<u>(13,613)</u>

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

<b>16. Nature of funds</b>
<b>Unrestricted Funds:</b>
<b>Designated Funds</b> Lincolnshire Elite Athlete Programme (LEAP) represents funds designated by the trustees to be used towards grants to Elite Lincolnshire Athletes that are held separately from other charity funds.
<b>General Funds</b> General Funds are those funds not designated towards any project in particular and can be used towards any of the charity's objectives.
<b>Pension Reserve</b> The Pension Reserve represents the year-end deficit balance on the charity's pension scheme.
<b>Restricted Funds:</b>
<b>Sport England</b> Sport England represents a number of income streams received for individual activity programmes which must be spent for the intended purposes.
<b>LCC Funding</b> LCC Funding represents funding provided by Lincolnshire County Council to be spent by the charity for the intended purposes.
<b>Pre &amp; Post Natal</b> Pre & Post Natal represents funding received for a specific project in relation to Pre & Post Natal exercise.
<b>Mental Health Promotion Fund</b> Mental Health Promotion Fund represents funding received from Lincolnshire Partnership NHS Foundation Trust to support mental health projects.
<b>Lincolnshire Community Foundation</b> Lincolnshire Community Foundation represents funding received to support grass roots sports clubs and groups.
<b>College Collaboration Fund</b> College Collaboration Fund represents funding from Lincoln College for an activity programme.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Designated funds	11,660	-	-	-	-	11,660
General funds	(245,850)	90,525	(111,114)	(833)	269,000	1,728
Restricted funds	220,577	870,436	(810,041)	833	-	281,805
	<b>(13,613)</b>	<b>960,961</b>	<b>(921,155)</b>	<b>-</b>	<b>269,000</b>	<b>295,193</b>

**Summary of funds - prior year.**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
Designated funds	11,655	-	5	-	-	11,660
General funds	108,497	54,344	(42,839)	(19,852)	(346,000)	(245,850)
Restricted funds	11,040	723,941	(534,256)	19,852	-	220,577
	<b>131,192</b>	<b>778,285</b>	<b>(577,090)</b>	<b>-</b>	<b>(346,000)</b>	<b>(13,613)</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	-	3,893	3,893
Current assets	281,805	547,039	828,844
Creditors due within one year	-	(44,544)	(44,544)
Provisions for liabilities and charges	-	(493,000)	(493,000)
<b>Total</b>	<b>281,805</b>	<b>13,388</b>	<b>295,193</b>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	8,469	8,469
Current assets	220,577	556,985	777,562
Creditors due within one year	-	(72,644)	(72,644)
Provisions for liabilities and charges	-	(727,000)	(727,000)
<b>Total</b>	<b>220,577</b>	<b>(234,190)</b>	<b>(13,613)</b>

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

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

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	39,806	201,195
<b>Adjustments for:</b>		
Depreciation charges	4,576	4,228
Bank interest received	(34)	(277)
Decrease/(increase) in debtors	(31,221)	59,244
Decrease in creditors	(28,100)	(117,679)
Defined benefit pension scheme cost less contributions payable	20,000	12,000
Defined benefit pension scheme finance cost	14,000	8,000
Defined benefit pension scheme administrative cost	1,000	1,000
<b>Net cash provided by operating activities</b>	<b>20,027</b>	<b>167,711</b>

**20. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash at bank and in hand	777,595	757,534
<b>Total cash and cash equivalents</b>	<b>777,595</b>	<b>757,534</b>

**21. Analysis of changes in net debt**

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	757,534	20,061	777,595
	<b>757,534</b>	<b>20,061</b>	<b>777,595</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**22. Pension commitments**

**Defined Contribution Pension Scheme:**

The charity operates a defined contribution pension scheme. The assets of the scheme is held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £7,000 (2021 - £5,000) to the nearest thousand pounds. Contributions totalling £1,154 (2021 - £616) were payable to the funds at the balance sheet date and are included in other creditors.

**Defined Benefit Pension Scheme:**

The charity operates a defined benefit pension scheme.

At the year-end, three of the charity's employees belong to the Local Government Pension Scheme (LGPS), a defined benefit pension scheme, which is managed by Lincolnshire County Council. The scheme is closed to new admissions.

The latest full actuarial valuation of the LGPS was at 31 March 2019.

The following disclosures are taken from the report prepared by Barnett Waddingham LLP as at 31 March 2022.

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	<b>At 31 March 2022</b>	<i>At 31 March 2021</i>
	%	%
Discount Rate	<b>2.55</b>	<i>2.05</i>
Salary Increase Rate	<b>3.15</b>	<i>2.80</i>
Pension Increase Rate (CPI)	<b>3.45</b>	<i>3.10</i>

	<b>At 31 March 2022</b>	<i>At 31 March 2021</i>
	Years	Years
Life expectancy from age 65 (years)		
Males retiring today	<b>21.2</b>	<i>21.1</i>
Males retiring in 20 years	<b>22.1</b>	<i>22.0</i>
Females retiring today	<b>23.7</b>	<i>23.6</i>
Females retiring in 20 years	<b>25.1</b>	<i>25.0</i>

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**22. Pension commitments (continued)**

The charity's share of the assets in the scheme was:

	At 31 March 2022 £	At 31 March 2021 £
Equities	1,491,000	1,366,000
Bonds	262,000	262,000
Property	227,000	199,000
Cash	81,000	77,000
<b>Total fair value of assets</b>	<b>2,061,000</b>	<b>1,904,000</b>

The actual return on scheme assets was £201,000 (2021 - £349,000).

The amounts recognised in the Statement of financial activities are as follows:

	2022 £	2021 £
Current service cost	35,000	32,000
Past service cost	-	4,000
Interest income	(39,000)	(36,000)
Interest cost	53,000	44,000
Administrative expenses	1,000	1,000
<b>Total amount recognised in the Statement of financial activities</b>	<b>50,000</b>	<b>45,000</b>

Movements in the present value of the defined benefit obligation were as follows:

	2022 £	2021 £
Opening defined benefit obligation	2,631,000	1,899,000
Current service cost	35,000	28,000
Interest cost	53,000	44,000
Contributions by scheme participants	5,000	6,000
Changes in actuarial assumptions	(107,000)	659,000
Benefits paid	(63,000)	(9,000)
Past service costs	-	4,000
<b>Closing defined benefit obligation</b>	<b>2,554,000</b>	<b>2,631,000</b>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**22. Pension commitments (continued)**

Movements in the fair value of the charity's share of scheme assets were as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Opening fair value of scheme assets	<b>1,904,000</b>	1,539,000
Interest income	<b>39,000</b>	36,000
Return on assets excluding amounts included in net interest	<b>162,000</b>	313,000
Contributions by employer	<b>15,000</b>	20,000
Contributions by scheme participants	<b>5,000</b>	6,000
Benefits paid	<b>(63,000)</b>	(9,000)
Administrative expenses paid	<b>(1,000)</b>	(1,000)
<b>Closing fair value of scheme assets</b>	<b><u>2,061,000</u></b>	<b><u>1,904,000</u></b>

**23. Operating lease commitments**

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b>	<b>2021</b>
	£	£
Not later than 1 year	<b><u>7,292</u></b>	<b><u>7,521</u></b>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	<b>2022</b>	<b>2021</b>
	£	£
Operating lease rentals	<b><u>14,583</u></b>	<b><u>15,501</u></b>

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

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**24. Related party transactions**

**Linking Up Limited:**

Linking Up Limited is a company in which K I Truscott, a trustee, is a director and shareholder.

During the year, the charity received invoices for services provided of £636 (2021 - £1,336). The balance outstanding at the year-end is £Nil (2021 - £Nil).

**Social Change Ltd:**

Social Change Ltd is a company in which K Evans, a trustee, is a director and shareholder.

During the year, the charity received net invoices for services provided of £18,150 (2021 - £Nil). There was no balance outstanding at either year-end.

**ACTIVE LINCOLNSHIRE**

England & Wales - Charity number 1134988

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# Accounts

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**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**Trustees**                    G P Basten (resigned 21 June 2021)  
                                     K Hunstone  
                                     M J Locking, Chair  
                                     M J Pinchard (appointed 28 April 2020)  
                                     J E Richardson  
                                     O R Tasker  
                                     K I Truscott, Vice Chair  
                                     P Wass

**Company Registered  
Number**                    05252701

**Charity Registered  
Number**                    1134988

**Registered Office**        Newland House  
                                     The Point, Weaver Road  
                                     Lincoln  
                                     LN6 3QN

**Chief Executive Officer** E Tatlow (from May 2020)

**Independent Auditors**    Streets Audit LLP  
                                     Chartered Accounts & Statutory Auditor  
                                     Tower House  
                                     Lucy Tower Street  
                                     Lincoln  
                                     LN1 1XW

**Bankers**                    Barclays Bank plc  
                                     316-318 High Street  
                                     Lincoln  
                                     LN5 7DP

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

The aim of Active Lincolnshire, as set out in the Memorandum of Association is:

"To promote increased community participation in sport, active recreation and physical activity (together SARPA) for the benefit of the inhabitants of Lincolnshire".

This is delivered by:

- Strategic planning and coordination within and between local organisations and / or networks covering community SARPA including, but not limited to, sharing of knowledge and skills in the management and project planning of SARPA.
- The marketing and communication of information and opportunities relating to SARPA.
- Promoting the benefits and outcomes of investment through performance measurement.
- The support of organisations and local communities in helping people start, stay and succeed in SARPA to whatever level they choose.
- The awareness among community SARPA organisations of financial and other resources which are open to them.
- The education and development of people, both voluntary and professional, who are involved in the infrastructure of community SARPA.
- The improvement and preservation of good health and well-being through participation in SARPA.

Active Lincolnshire's mission is to help more people to be more active more often. We are focused on building options to be active into everyone's daily lives to tackle the challenge of physical inactivity. We support the local implementation of Sport England's ten-year national strategy "Uniting the Movement" that was launched in January 2021.

We have a coherent strategy for Lincolnshire for physical activity that is based on research and insight into activity levels within the county.

### **Public Benefit**

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

Most of the funding received is to deliver specific activities designed to increase activity levels across Lincolnshire, either in target areas or with targeted groups of individuals. When planning projects, particular note is taken of Sport England and Public Health England information to identify areas or target groups where increases in activity levels will have a positive impact on the well-being of communities.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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During 2020/2021 we developed a new business plan that focused on:

- Supporting the sector and individuals with access to physical activity through Covid-19
- Reviewing our mission, vision, values and purpose
- Our target audiences are those facing inequalities and specifically:
  - Lower socio-economic groups.
  - People with long term conditions.
  - People with disabilities.
  - aligning with Uniting the Movement to enable us to facilitate the delivery of the national strategy, locally.

**Our Purpose**

- We champion and advocate for the positive power that sport and physical activity have on everyone's lives.
- We strive for equality and use physical activity to address social and health inequalities.
- We ensure that everyone understands and recognises that movement really matters.
- We provide positive experiences and accessible opportunities to encourage everyone to be active at every stage of life.
- We drive and influence system change to embed physical activity in policies, strategies, decisions, education and awareness.

The results of the "Active Lives" Survey highlights just how important this is; with 30% of adults in Lincolnshire being 'inactive' and health inequalities apparent across the county. We recognise that to create change, collaboration and working in partnership is essential.

During the past year we have forged a number of new partnerships, enabling us to broaden the reach of our messages about the importance of physical activity to the audiences we are targeting. A key development has been across the Community and voluntary sector, who we worked with to distribute 'Tackling Inequalities' funds reaching people most in need and with the health and wellbeing sector including cancer, pre and post-natal and social prescribing.

**ACHIEVEMENT AND PERFORMANCE**

Stakeholder Survey:

Each year Active Lincolnshire conduct an annual stakeholder survey. The 2021 results told us that we are: honest, collaborative and positive; friendly and professional; and always on hand to support. "Every time we work with Active Lincolnshire we feel that we 'do good.'"

- 96% of stakeholders agree or strongly agree that there is trust and respect for each other.
- 88% agree or strongly agree that we collaborate around a shared purpose (rather than our individual organisation's needs).
- 88% of stakeholders said that working with Active Lincolnshire has had a positive or very positive impact on their organisation.
- 83% of stakeholders agree or strongly agree that Active Lincolnshire has provided adequate support to address needs during the Covid19 pandemic.

Quest, a tool for continuous improvement, has been adopted by Active Partnerships nationally to help define industry standards and good practice within a customer focused management framework. Active Lincolnshire in its last Quest assessment (Jan 2019) achieved a "satisfactory" rating. In March 2021, two Quest assessor facilitated workshops provided the team and Board with the opportunity to review progress and gave reassurance to Quest and Sport England that the charity is delivering according to local need and meeting Sport England requirements.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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The impact of Covid-19 further highlighted the importance of the need for people to be active. During the pandemic, the charity continued on its journey of understanding and influencing system partners, recognising a shared countywide vision is required to supporting those who are inactive on their journey to being active.

'Let's Move Lincolnshire', the blueprint for a more active Lincolnshire which outlines the vision for a "whole system" approach to increasing opportunities for people of all ages and abilities to be more physically active every day has continued to evolve. 'Let's Move Lincolnshire' delivers the physical activity strand of Lincolnshire's health and well-being strategy and provides a framework that stakeholders from across Lincolnshire, including our public sector and health care partners, have committed to supporting.

Supporting our strategic work, we deliver a number of programmes that are detailed in this report.

- In Summer 2020 due to the pandemic, the Lincolnshire Summer School Games took place online as a virtual event.
- In November we celebrated and recognised those who have excelled in and supported sport and physical activity in the county at our annual awards event – the "Lincolnshire Sport and Physical Activity Awards" presented by Olympic gymnast Craig Heap that also took place online as a virtual event and attracted a larger audience than the usual format of an in-person event.
- Active Lincolnshire distributed over £113,000 of Sport England Tackling Inequalities funding to community and voluntary organisations to help people stay active during the pandemic.
- Active Lincolnshire worked with schools to encourage participation in the Active Lives Children and Young People survey, resulting in robust data and insight from across all districts in Lincolnshire.

## **FINANCIAL REVIEW**

This has been another challenging year in terms of the charity's ability to raise voluntary income and income from trading activities where the results show a reduction in comparison to the previous year.

However, the financial statements show an increase in the funding from charitable activities due to increased overall funding from Sport England.

### **Principal Funding Sources**

The core funding was secured from the following sources in 2020/21:

- Sport England Lottery Funding £643,746 (2019/20 - £460,028).

### **Reserves Policy**

The Board review the reserves of the company periodically.

The Board's aim is to maintain unrestricted general reserves (excluding pension fund) of approximately 6 months' expenditure in order to mitigate the risk of any such periods of reduced or non-income or unforeseen expenditure.

During the year, the unrestricted reserves excluding pension fund increased from £480,152 to £492,810.

Restricted reserves increased from £11,040 to £220,577 at 31 March 2021 where funding received in the year could not be spent as a result of the pandemic but funders have permitted funds to be carried over to be spent in future years.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**Pension Scheme**

Some employees of Active Lincolnshire participate in the Lincolnshire County Council defined Benefit Pension Scheme and the organisation has made all the contributions promptly as required. At 31 March 2021, the net pension deficit increased by £367,000 to £727,000. As part of the Lincolnshire County Council Defined Benefits Scheme assumptions are made about us as part of a wider working contract done by the actuary of Lincolnshire County Council (LCC). The discount rate used, which is an accounting assumption, is not discretionary, and the reasons behind this change include the uncertainty due to political assumptions outside of our control.

It is the Trustees opinion that the pension scheme deficit, although a significant component of the balance sheet, does not represent a current liability or have any impact on the going concern of Active Lincolnshire and it continues to meet obligations made by the scheme. The LCC scheme is now closed to new employees.

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**FUTURE PLANS**

Our strategy is:

- a. Deliver locally Sport England's Strategy "Uniting the Movement".
- b. To use insight and understanding of local places and people to identify priorities and to maximise impact.
- c. To focus on increasing activity levels across Lincolnshire through a whole system approach.

We will, with the mandate from the Lincolnshire Health and Wellbeing Board, and recognising that a whole system approach to tackling the challenge of inactivity is required, continue to play a lead-role in the delivery of 'Let's Move Lincolnshire' for a more active community in Lincolnshire.

Active Lincolnshire will continue to deliver a wide range of projects, products and programmes. We will continue to focus on bringing partners together from all sectors of the community, to influence and facilitate incorporate options to be active into everyone's daily lives.

**Impact of Covid-19 Pandemic on Active Lincolnshire**

Covid-19 has had a significant impact on the people of Lincolnshire their activity levels, access to facilities and the wider infrastructure, specifically club and organised and team activity provision. Active Lincolnshire reviewed its business plan and programme delivery plans to ensure we are aligned with the new needs of our target audiences and also the club and associated workforce infrastructure. Sport England provided additional funding to Active Lincolnshire during Covid to support people most impacted by Covid through the Tackling Inequalities Fund. Sport England have indicated this approach will continue as we emerge from the pandemic.

Active Lincolnshire is not anticipating any significant reduction in funding to the charity, however the charities ability to generate additional income (such as through sponsorship and delivering services including training and events) continues to be impacted. To support the wellbeing of the team, Active Lincolnshire team have introduced a more flexible working policy and a wellbeing policy.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its Memorandum and Articles of Association and constitutes a company limited by guarantee as defined by the Companies Act 2006.

Active Lincolnshire is a limited company and registered charity. The company was registered in October 2004 and charitable status was gained in March 2010. The original Memorandum and Articles of Association were adopted in 2004 and were last reviewed in August 2019. In the event of the company being wound up members are required to contribute an amount not exceeding £10.00 per member.

As an Active Partnership, Active Lincolnshire is required to meet Tier 3 of the Sport England 'Governance Code for Sport in the UK'.

**Recruitment and Appointment of New Trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the company. They are recruited through open advert and appointment is agreed by existing directors (ratified at the next AGM). According to the Articles of Association all directors are subject to a rotation policy which specifies that one third of the directors must retire at each AGM (based on length of service) and may be re-elected for a further three-year period at the Annual General Meeting.

The Board is made up of representatives from all sectors and areas of the community offering a breadth of insight into the county of Lincolnshire.

An annual skills assessment and board review is carried out each year, this helps to build a Board development and training programme. In 2020/21 an external board review was undertaken.

**Organisational Structure**

The day-to-day management of the charity is delegated by the trustees to the Chief Executive Officer (CEO).

The board of trustees, staff and, if required, external specialists, come together for themed conversations and strategic debate outside of the main board meeting to advise the Board.

**Induction and Training of New Trustees**

All new trustees go through an induction programme and are provided with an information pack about the role of a director and charity trustee.

**Key Management Personnel Remuneration and Related Parties**

The trustees consider the board of trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Details of trustee expenses are disclosed in note 12 to the accounts.

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

The pay of the charity's Chief Executive Officer is reviewed annually.

**Wider Network**

Active Lincolnshire engages with multiple private, public and third sector partners all working together to achieve common goals and objectives.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

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

**DISCLOSURE OF INFORMATION TO AUDITOR**

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

- 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the members of the board of trustees on 14 December 2021 and signed on their behalf by:

**M J Locking**  
**Chair**

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE**

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**Opinion**

We have audited the financial statements of Active Lincolnshire (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**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 Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

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

We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, 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.

**Auditors' responsibilities for the audit of the financial statements**

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

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

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our knowledge and experience of the charity and sector in which it operates;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- reviewed a sample of grants in the year to ensure accurate recognition;
- agreed a sample of employees on the payroll to existence and agreed the accuracy of pay;
- assessed and reviewed the appropriateness and effectiveness of the key systems and controls;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ACTIVE LINCOLNSHIRE (CONTINUED)**

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**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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Robert Anderson (Senior statutory auditor)**

for and on behalf of

**Streets Audit LLP**

Chartered Accounts & Statutory Auditor

Tower House  
Lucy Tower Street  
Lincoln  
LN1 1XW

15 December 2021

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	-	-	-	6,684
Charitable activities	5	723,941	50,717	774,658	628,468
Other trading activities	6	-	3,350	3,350	23,500
Investments	7	-	277	277	390
		<u>723,941</u>	<u>54,344</u>	<u>778,285</u>	<u>659,042</u>
<b>Expenditure on:</b>					
Charitable activities		534,256	42,834	577,090	666,700
Other expenditure	9	-	-	-	2,704
		<u>534,256</u>	<u>42,834</u>	<u>577,090</u>	<u>669,404</u>
<b>Net income / (expenditure)</b>					
Transfers between funds	16	189,685 19,852	11,510 (19,852)	201,195 -	(10,362) -
<b>Net movement in funds before other recognised gains/(losses)</b>		<u>209,537</u>	<u>(8,342)</u>	<u>201,195</u>	<u>(10,362)</u>
<b>Other recognised gains/(losses):</b>					
Actuarial (losses)/gains on defined benefit pension schemes	23	-	(346,000)	(346,000)	331,000
		<u>209,537</u>	<u>(354,342)</u>	<u>(144,805)</u>	<u>320,638</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		11,040	120,152	131,192	(189,446)
Net movement in funds		209,537	(354,342)	(144,805)	320,638
		<u>220,577</u>	<u>(234,190)</u>	<u>(13,613)</u>	<u>131,192</u>
<b>Total funds carried forward</b>					

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

The notes on pages 17 to 40 form part of these financial statements.

**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 05252701**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	<b>8,469</b>	8,281
		<b>8,469</b>	8,281
<b>Current assets</b>			
Debtors	14	<b>20,028</b>	79,272
Cash at bank and in hand		<b>757,534</b>	593,962
		<b>777,562</b>	673,234
Creditors: amounts falling due within one year	15	<b>(72,644)</b>	(190,323)
<b>Net current assets</b>		<b>704,918</b>	482,911
<b>Total assets less current liabilities</b>		<b>713,387</b>	491,192
<b>Net assets excluding pension liability</b>		<b>713,387</b>	491,192
Defined benefit pension scheme liability	23	<b>(727,000)</b>	(360,000)
<b>Total net assets</b>		<b>(13,613)</b>	131,192

**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 05252701**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Charity funds</b>			
Restricted funds	16	<b>220,577</b>	11,040
Unrestricted funds			
Unrestricted funds excluding pension reserve	16	<b>492,810</b>	480,152
Pension reserve	16	<b>(727,000)</b>	(360,000)
Total unrestricted funds	16	<b>(234,190)</b>	120,152
<b>Total funds</b>		<b>(13,613)</b>	131,192

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the trustees on 14 December 2021 and signed on their behalf by:

**M J Locking**  
**Chair**

The notes on pages 17 to 40 form part of these financial statements.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>167,711</b>	86,323
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Proceeds from the sale of tangible fixed assets	-	4,021
Purchase of tangible fixed assets	<b>(4,416)</b>	(8,281)
Bank interest received	<b>277</b>	390
	<hr/>	<hr/>
<b>Net cash used in investing activities</b>	<b>(4,139)</b>	(3,870)
	<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>	<b>163,572</b>	82,453
Cash and cash equivalents at the beginning of the year	<b>593,962</b>	511,509
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>757,534</b>	593,962
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 17 to 40 form part of these financial statements

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**1. General information**

Active Lincolnshire (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Newland House The Point, Weaver Road, Lincoln, England, LN6 3QN. The charity's principal activity is the promotion of increased participation in sport and active recreation.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

**2.2 Going concern**

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The trustees have received confirmation of the continued funding from its major provider and prepared budgets and forecasts. The trustees have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.3 Income**

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

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

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

**2.5 Interest receivable**

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

**2.6 Tangible fixed assets and depreciation**

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

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

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

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

The estimated useful lives are as follows:

Computer equipment	- 3 years
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**2.7 Debtors**

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.8 Cash at bank and in hand**

Cash at bank represents balances held in current and deposit accounts to which the charity has immediate access.

**2.9 Liabilities**

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

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

**2.10 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.11 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2019. The pension liability has been valued by an actuary as at 31 March 2021 .

**2.12 Fund accounting**

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

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

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

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

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**3. Critical accounting estimates and areas of judgment**

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

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

The present value of the defined benefit pension scheme liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost or income for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 23, will impact the carrying amount of the pension liability. Furthermore a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2019 has been used by the actuary in valuing the pensions liability at 31 March 2021. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

**4. Income from donations and legacies**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	2,000	4,684	6,684
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**5. Income from charitable activities**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Primary Role	208,003	40,000	<b>248,003</b>
Sport England	435,743	-	<b>435,743</b>
Other	80,195	10,717	<b>90,912</b>
	<u>723,941</u>	<u>50,717</u>	<u><b>774,658</b></u>
	<u><u>723,941</u></u>	<u><u>50,717</u></u>	<u><u><b>774,658</b></u></u>
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Primary Role	228,006	40,000	268,006
Sport England	232,022	-	232,022
Other	85,596	42,844	128,440
	<u>545,624</u>	<u>82,844</u>	<u>628,468</u>
	<u><u>545,624</u></u>	<u><u>82,844</u></u>	<u><u>628,468</u></u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**6. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Sponsorship	3,350	<b>3,350</b>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Sponsorship	23,500	23,500

**7. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Bank Interest Received	277	<b>277</b>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank Interest Received	390	390

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Primary Role	131,493	74,643	<b>206,136</b>
Sport England	336,818	-	<b>336,818</b>
Other	34,136	-	<b>34,136</b>
	<u>502,447</u>	<u>74,643</u>	<u><b>577,090</b></u>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Primary Role	135,213	158,566	293,779
Sport England	245,379	-	245,379
Other	127,542	-	127,542
	<u>508,134</u>	<u>158,566</u>	<u>666,700</u>

**Analysis of direct costs**

	<b>Primary Role 2021 £</b>	<b>Sport England 2021 £</b>	<b>Other 2021 £</b>	<b>Total funds 2021 £</b>
Pension Finance Cost	3,312	4,245	443	<b>8,000</b>
Staff Costs	124,018	158,636	16,569	<b>299,223</b>
Staff Expenses	144	-	50	<b>194</b>
Other Staff Costs	368	-	-	<b>368</b>
Programme Delivery	2,831	173,937	17,074	<b>193,842</b>
External Staff Costs	820	-	-	<b>820</b>
	<u>131,493</u>	<u>336,818</u>	<u>34,136</u>	<u><b>502,447</b></u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>Primary Role</i> 2020 £	<i>Sport</i> <i>England</i> 2020 £	<i>Other</i> 2020 £	<i>Total</i> <i>funds</i> 2020 £
Pension Finance Cost	5,949	9,263	1,788	17,000
Staff Costs	94,900	147,642	28,923	271,465
Staff Expenses	2,217	2,113	1,840	6,170
Other Staff Costs	11,848	-	-	11,848
Programme Delivery	-	86,361	94,991	181,352
External Staff Costs	20,299	-	-	20,299
	<u>135,213</u>	<u>245,379</u>	<u>127,542</u>	<u>508,134</u>

**Analysis of support costs**

	<b>Primary</b> <b>Role</b> <b>2021</b> £	<b>Total</b> <b>funds</b> <b>2021</b> £
Depreciation	4,228	<b>4,228</b>
Premises Costs	20,769	<b>20,769</b>
Staff Training and Development	775	<b>775</b>
Office Costs	18,150	<b>18,150</b>
Insurance	5,941	<b>5,941</b>
Professional Costs	5,339	<b>5,339</b>
Governance Costs	7,550	<b>7,550</b>
Other Support Costs	11,891	<b>11,891</b>
	<u>74,643</u>	<u><b>74,643</b></u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>Primary Role</i> 2020 £	<i>Total</i> <i>funds</i> 2020 £
Premises Costs	18,408	18,408
Staff Training and Development	3,046	3,046
Office Costs	17,216	17,216
Insurance	6,347	6,347
Professional Costs	64,884	64,884
Governance Costs	30,094	30,094
Other Support Costs	20,653	20,653
(Profit) / Loss on Disposal	(2,082)	(2,082)
	<u>158,566</u>	<u>158,566</u>

**9. Other expenditure**

	<i>Unrestricted</i> <i>funds</i> 2020 £	<i>Total</i> <i>funds</i> 2021 £
Office Relocation Costs		-
		<u>-</u>
Office Relocation Costs	<u>2,704</u>	<u>2,704</u>

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**10. Auditors' remuneration**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>4,000</b>	<i>4,000</i>

**11. Staff costs**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>243,884</b>	<i>209,947</i>
Social security costs	<b>18,228</b>	<i>15,599</i>
Pension costs	<b>5,111</b>	<i>3,919</i>
Operating costs of defined benefit pension schemes	<b>32,000</b>	<i>42,000</i>
	<b>299,223</b>	<i>271,465</i>

During the year, the charity made redundancy payments of £Nil (2020 - £2,362) which are included in Other Staff Costs.

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

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<b>No.</b>
Total	<b>10</b>	<i>9</i>

The average headcount expressed as full-time equivalents was:

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<b>No.</b>
Total	<b>9.5</b>	<i>8.4</i>

No employee received remuneration amounting to more than £60,000 in either year.

The total amount of key management personnel benefits (including employer pension contributions and employer national insurance contributions) received by key management personnel during the year totalled £61,320 (2020 - £Nil).

In the prior period, the charity utilised the services of an interim Chief Executive Officer from a similar institution Active Humber. The total cost to the charity for the services provided for the year ended 31 March 2020 was £15,109.

**ACTIVE LINCOLNSHIRE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no trustee expenses have been incurred (2020 - £NIL).

**13. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2020	8,281
Additions	4,416
	12,697
At 31 March 2021	12,697
<b>Depreciation</b>	
Charge for the year	4,228
	4,228
At 31 March 2021	4,228
<b>Net book value</b>	
At 31 March 2021	8,469
<i>At 31 March 2020</i>	8,281

**14. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Trade debtors	2,490	32,228
Other debtors	-	444
Prepayments and accrued income	17,538	46,600
	20,028	79,272

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**ACTIVE LINCOLNSHIRE**  
**(A company limited by guarantee)**

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

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**15. Creditors: Amounts falling due within one year**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Trade creditors	<b>24,358</b>	<i>45,628</i>
Other taxation and social security	<b>7,084</b>	<i>12,569</i>
Other creditors	<b>3,397</b>	<i>445</i>
Accruals and deferred income	<b>37,805</b>	<i>131,681</i>
	<b>72,644</b>	<i>190,323</i>
	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Deferred income at 1 April	<b>115,898</b>	<i>75,571</i>
Resources deferred during the year	<b>14,775</b>	<i>115,898</i>
Amounts released from previous periods	<b>(110,360)</b>	<i>(75,571)</i>
	<b>20,313</b>	<i>115,898</i>

At the year-end, the charity has received funding in advance from Sport England in respect of the charity programmes and for other events to take place in the next financial year.



**ACTIVE LINCOLNSHIRE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. Statement of funds (continued)**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Restricted funds</b>						
Sport England - Primary Role	-	208,003	(197,855)	19,852	-	30,000
Sport England - Children and Young People	-	107,988	(73,234)	-	-	34,754
Sport England - Satellite Clubs	-	118,069	(89,886)	-	-	28,183
Sport England - Tackling Inequality	-	160,000	(113,401)	-	-	46,599
Sport England - Local Workforce Development	-	37,436	(37,436)	-	-	-
Sport England - Other	-	12,250	(12,250)	-	-	-
LCC Funding	11,040	31,475	(3,954)	-	-	38,561
Pre & Post Natal	-	30,000	(6,240)	-	-	23,760
Mental Health Promotion Fund	-	8,720	-	-	-	8,720
Lincolnshire Community Foundation	-	10,000	-	-	-	10,000
	<u>11,040</u>	<u>723,941</u>	<u>(534,256)</u>	<u>19,852</u>	<u>-</u>	<u>220,577</u>
<b>Total of funds</b>	<u>131,192</u>	<u>778,285</u>	<u>(577,090)</u>	<u>-</u>	<u>(346,000)</u>	<u>(13,613)</u>

**ACTIVE LINCOLNSHIRE**  
(A company limited by guarantee)

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

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
LEAP	11,713	14	(72)	-	-	11,655
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£	£
<b>General funds</b>						
General Funds	454,841	111,404	(50,948)	(46,800)	-	468,497
Pension Reserve	(656,000)	-	(35,000)	-	331,000	(360,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	(201,159)	111,404	(85,948)	(46,800)	331,000	108,497
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Unrestricted funds</b>	(189,446)	111,418	(86,020)	(46,800)	331,000	120,152
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**16. Statement of funds (continued)**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£	£
<b>Restricted funds</b>						
Sport England - Primary Role	-	228,006	(281,530)	53,524	-	-
Sport England - Children and Young People	-	87,776	(87,776)	-	-	-
Sport England - Satellite Clubs	-	96,250	(96,250)	-	-	-
Sport England - Local Workforce Development	-	35,282	(35,282)	-	-	-
Sport England - Other	-	12,714	(7,000)	(5,714)	-	-
GOGA	-	57,166	(57,166)	-	-	-
Taskforce	-	18,890	(17,880)	(1,010)	-	-
LTA	-	500	(500)	-	-	-
LCC Funding	-	11,040	-	-	-	11,040
	<u>-</u>	<u>547,624</u>	<u>(583,384)</u>	<u>46,800</u>	<u>-</u>	<u>11,040</u>
<b>Total of funds</b>	<u>(189,446)</u>	<u>659,042</u>	<u>(669,404)</u>	<u>-</u>	<u>331,000</u>	<u>131,192</u>

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. Nature of funds**

**Unrestricted Funds:**

**Designated Funds**

Lincolnshire Elite Athlete Programme (LEAP) represents funds designated by the trustees to be used towards grants to Elite Lincolnshire Athletes that are held separately from other charity funds.

**General Funds**

General Funds are those funds not designated towards any project in particular and can be used towards any of the charity's objectives.

**Pension Reserve**

The Pension Reserve represents the year-end deficit balance on the charity's pension scheme.

**Material Restricted Funds:**

**Sport England**

Sport England represents a number of income streams received for individual activity programmes which must be spent for the intended purposes.

**LCC Funding**

LCC Funding represents funding provided by Lincolnshire County Council to be spent by the charity for the intended purposes.

**Pre & Post Natal**

Pre & Post Natal represents funding received for a specific project in relation to Pre & Post Natal exercise.

**GOGA**

GOGA stands for Get Out Get Active and is funded by the English Federation of Disability Sport.

**Material Transfers:**

Transfers are recognised in the financial statements to transfer unrestricted income streams in relation of the allocation of the defined benefit pension scheme costs to restricted activities and to cover the overall deficit arising.

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**18. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers in/out</b>	<b>Gains/ (Losses)</b>	<b>Balance at 31 March 2021</b>
	£	£	£	£	£	£
Designated funds	11,655	-	5	-	-	11,660
General funds	108,497	54,344	(42,839)	(19,852)	(346,000)	(245,850)
Restricted funds	11,040	723,941	(534,256)	19,852	-	220,577
	<u>131,192</u>	<u>778,285</u>	<u>(577,090)</u>	<u>-</u>	<u>(346,000)</u>	<u>(13,613)</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£	£
Designated funds	11,713	14	(72)	-	-	11,655
General funds	(201,159)	111,404	(85,948)	(46,800)	331,000	108,497
Restricted funds	-	547,624	(583,384)	46,800	-	11,040
	<u>(189,446)</u>	<u>659,042</u>	<u>(669,404)</u>	<u>-</u>	<u>331,000</u>	<u>131,192</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	-	8,469	<b>8,469</b>
Current assets	220,577	556,985	<b>777,562</b>
Creditors due within one year	-	(72,644)	<b>(72,644)</b>
Provisions for liabilities and charges	-	(727,000)	<b>(727,000)</b>
<b>Total</b>	<u>220,577</u>	<u>(234,190)</u>	<u><b>(13,613)</b></u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	8,281	<b>8,281</b>
Current assets	11,040	662,194	<b>673,234</b>
Creditors due within one year	-	(190,323)	<b>(190,323)</b>
Provisions for liabilities and charges	-	(360,000)	<b>(360,000)</b>
<b>Total</b>	<u>11,040</u>	<u>120,152</u>	<u><b>131,192</b></u>

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

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	<b>201,195</b>	<b>(10,362)</b>
<b>Adjustments for:</b>		
Depreciation charges	4,228	-
Bank interest received	(277)	(390)
Profit on the sale of fixed assets	-	(2,082)
Decrease in stocks	-	405
Decrease/(increase) in debtors	59,244	(27,698)
Increase/(decrease) in creditors	(117,679)	91,450
Defined benefit pension scheme cost less contributions payable	12,000	18,000
Defined benefit pension scheme finance cost	8,000	17,000
Defined benefit pension scheme administrative cost	1,000	-
<b>Net cash provided by operating activities</b>	<b>167,711</b>	<b>86,323</b>

**21. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash at bank and in hand	757,534	593,962
<b>Total cash and cash equivalents</b>	<b>757,534</b>	<b>593,962</b>

**22. Analysis of changes in net debt**

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	593,962	163,572	757,534

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

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**23. Pension commitments**

**Defined Contribution Pension Scheme:**

The charity operates a defined contribution pension scheme. The assets of the scheme is held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable by the charity to the funds and amounted to £5,000 (2020 - £4,000) to the nearest thousand pounds. Contributions totalling £616 (2020 - £410) were payable to the funds at the balance sheet date and are included in other creditors.

**Defined Benefit Pension Scheme:**

The charity operates a defined benefit pension scheme.

At the year-end, three of the charity's employees belong to the Local Government Pension Scheme (LGPS), a defined benefit pension scheme, which is managed by Lincolnshire County Council. The scheme is closed to new admissions.

The latest full actuarial valuation of the LGPS was at 31 March 2019.

The following disclosures are taken from the report prepared by Barnett Waddingham LLP as at 31 March 2021 (Hymans Robertson LLP as at 31 March 2020).

Principal actuarial assumptions at the Balance sheet date (expressed as weighted averages):

	<b>At 31 March 2021</b>	<i>At 31 March 2020</i>
	%	%
Discount Rate	<b>2.05</b>	2.30
Salary Increase Rate	<b>2.80</b>	2.10
Pension Increase Rate (CPI)	<b>3.10</b>	1.80

	<b>At 31 March 2021</b>	<i>At 31 March 2020</i>
	Years	Years
Life expectancy from age 65 (years)		
Males retiring today	<b>21.1</b>	21.4
Males retiring in 20 years	<b>22.0</b>	22.4
Females retiring today	<b>23.6</b>	23.7
Females retiring in 20 years	<b>25.0</b>	25.2

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**23. Pension commitments (continued)**

The charity's share of the assets in the scheme was:

	<b>At 31 March 2021</b>	<i>At 31 March 2020</i>
	£	£
Equities	1,366,000	1,000,500
Bonds	262,000	354,000
Property	199,000	169,000
Cash	77,000	15,500
<b>Total fair value of assets</b>	<b>1,904,000</b>	<i>1,539,000</i>

The actual return on scheme assets was £349,000 (2020 - £(222,000)).

The amounts recognised in the Statement of financial activities are as follows:

	<b>2021</b>	<i>2020</i>
	£	£
Current service cost	32,000	42,000
Past service cost	4,000	-
Interest income	(36,000)	(44,000)
Interest cost	44,000	61,000
Administrative expenses	1,000	-
<b>Total amount recognised in the Statement of financial activities</b>	<b>45,000</b>	<i>59,000</i>

Movements in the present value of the defined benefit obligation were as follows:

	<b>2021</b>	<i>2020</i>
	£	£
Opening defined benefit obligation	1,899,000	2,395,000
Current service cost	28,000	42,000
Interest cost	44,000	61,000
Contributions by scheme participants	6,000	7,000
Changes in actuarial assumptions	659,000	(597,000)
Benefits paid	(9,000)	(9,000)
Past service costs	4,000	-
<b>Closing defined benefit obligation</b>	<b>2,631,000</b>	<i>1,899,000</i>

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**23. Pension commitments (continued)**

Movements in the fair value of the charity's share of scheme assets were as follows:

	2021 £	2020 £
Opening fair value of scheme assets	1,539,000	1,739,000
Interest income	36,000	44,000
Return on assets excluding amounts included in net interest	313,000	(266,000)
Contributions by employer	20,000	24,000
Contributions by scheme participants	6,000	7,000
Benefits paid	(9,000)	(9,000)
Administrative expenses paid	(1,000)	-
<b>Closing fair value of scheme assets</b>	<b>1,904,000</b>	<b>1,539,000</b>

**McCloud Case**

A consultation seeking views on its proposed method of implementing changes to remedy the age discrimination identified in the McCloud court case was launched during the year. Following the consultation, the effect of the case on the charity's defined benefit pension scheme has been quantified.

The actuary's report as at 31 March 2021 has allowed for the estimated impact of the recent McCloud judgement as a past service cost. The estimated impact on the total liabilities as at 31 March 2021 is £4,000 (or 0.2% as a percent of total liabilities).

**24. Operating lease commitments**

At 31 March 2021 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	7,521	8,209
Later than 1 year and not later than 5 years	-	229
	<b>7,521</b>	<b>8,438</b>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	2021 £	2020 £
Operating lease rentals	15,501	13,348

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**25. Related party transactions**

**Linking Up Limited:**

Linking Up Limited is a company in which K I Truscott, a trustee, is a director and shareholder.

During the year, the charity received invoices for services provided of £1,336 (2020 - £5,706). The balance outstanding at the year-end is £Nil (2020 - £480).