ACTIVE LANCASHIRE LIMITED

England & Wales · Charity number 1159832

Details

Other names	LANCASHIRE SPORT PARTNERSHIP LIMITED
Status	Registered
Legal form	Charitable company
Company number	06859894
Registered	2015-01-07
Register	View on the Charity Commission register

Contact

Address	Active Lancashire Limited Offices 3 & 4 Farington House Lancashire Enterprise Business Park Leyland Lancashire PR26 6TW
Phone	01772299830
Email	contact@activelancashire.org.uk
Website	http://www.activelancashire.org.uk/

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Activities

Objects: 16.2 THE OBJECTS OF THE COMPANY ARE TO PROMOTE COMMUNITY PARTICIPATION IN HEALTHY RECREATION FOR THE BENEFIT OF THE INHABITANTS OF THE AREA AND SURROUNDING AREA AND IN PARTICULAR TO PROVIDE, OR TO ASSIST IN PROVIDING, AND TO PROMOTE: 16.2.1 PUBLIC FACILITIES, AMENITIES, EQUIPMENT AND SERVICES FOR HEALTHY RECREATION;16.2.2 FACILITIES AND SERVICES FOR RECREATIONAL, SPORTING OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR THE PUBLIC AT LARGE OR THOSE WHO BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, HAVE NEED OF SUCH FACILITIES AND SERVICES;16.2.3 THE IMPROVEMENT AND PRESERVATION OF GOOD HEALTH AND WELL-BEING THROUGH PARTICIPATION IN HEALTHY RECREATION;16.2.4 EDUCATION, TRAINING AND COACHING COURSES WHICH PROMOTE PHYSICAL HEALTH AND FITNESS.16.2.5 TO SUPPORT AND ASSIST RESIDENTS IN DEPRIVED NEIGHBOURHOODS AND / OR SOCIAL HOUSING AREAS WHO ARE AT RISK OF SOCIAL EXCLUSION TO IMPROVE THEIR SOCIAL AND EMPLOYMENT PROSPECTS THROUGH SPORTING, ENVIRONMENTAL AND OTHER ACTIVITIES WORKING WITH PARTNERS AND OTHER RELEVANT ORGANISATIONS AS DEEMED APPROPRIATE.

Activities: Working in the North West of England, the organisations objects are to promote community participation in healthy recreation for the benefit of the inhabitants of the Area. The aim is to increase and sustain participation in and widen access to sport and physical activity in the Area, particularly in disadvantaged communities and strategic groups where being sedentary is the dominant behaviour.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Blackburn With Darwen
- Blackpool
- Cumbria
- Lancashire

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,742,080	£3,157,542	£1,002,543	43
2024-03-31	£6,141,101	£6,245,101	£1,418,005	54
2023-03-31	£6,858,245	£6,457,379	£1,522,005	59
2022-03-31	£5,169,444	£5,030,012	£1,121,139	57
2021-03-31	£3,095,958	£3,170,019	£981,707	39

Trustees

Name	Role	Appointed
Alexander Downard		2025-06-20
Bryan Jones		2023-03-14
Dannielle Roberts		2023-10-19
Donna Rawding		2025-07-31
Dr Amanda Thornton		2023-10-19
Georgina Elisabeth Roby		2025-06-20
Joanna Sue Robinson		2024-09-05
Kathryn Moffitt		2023-10-19
Michael Brian Cookson OBE		2019-11-05
Nigel Russell Murray		2025-07-31
Zaynab Jogi		2025-07-31

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ACTIVE LANCASHIRE LIMITED

England & Wales - Charity number 1159832

Accounts

Charity registration number 1159832 (England and Wales)

Company registration number 06859894

ACTIVE LANCASHIRE LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ACTIVE LANCASHIRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Cookson	
	Dr A Thornton	
	R Davies	
	B Jones	
	D Roberts	
	K Moffitt	
	J Robinson	(Appointed 5 September 2024)
	A Downard	(Appointed 20 June 2025)
	G Roby	(Appointed 20 June 2025)
	N Murray	(Appointed 31 July 2025)
	Z Jogi	(Appointed 31 July 2025)
	D Rawdings	(Appointed 31 July 2025)
Secretary	S Oliver	(Appointed 01 April 2025)
Human Resources and Remuneration Committee	B Jones	
	Dr A Thornton	
	D Roberts	
	R Davies	
Audit & Finance Committee	K Moffitt	
	J Robinson	(Appointed 05 September 2024)
Key Management Personnel - Senior Leadership Team	A Leather	Chief Executive
	P Blythin	Director of Operations
	B Kay	Operations Manager
	J Moodie	Operations Manager
	M Stephenson	Operations Manager
	D Wright	Director of Operations
	S Oliver	Director of Finance
	S Bennett	Director of Business Development
Charity number (England and Wales)	1159832	
Company number	06859894	
Registered office	Offices 3 & 4 Farington House Lancashire Enterprise Business Park Leyland Lancashire PR26 6TW	
Auditor	BK Plus Audit Limited Oakingham House Frederick Place High Wycombe Buckinghamshire HP11 1JU	

ACTIVE LANCASHIRE LIMITED

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ACTIVE LANCASHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

1. Welcome to our annual report

We are proud to present the collective impact achieved in 2024/25, focusing on increasing activity levels for those who need it most. Our efforts continue to address systemic inequalities in Lancashire, guided by our ten-year Decade of Movement Strategy. This vision ensures everyone in the county has access to and benefits from physical activity.

As a Trauma-Informed Organisation, we are equipped to support individuals with complex needs, empowering them to improve their health and lifestyle. In 2024-25, we expanded our Active Lancashire Learning Zone, offering high-quality training and development opportunities. Additionally, our Active Cycles Shop in Accrington grew, enabling us to sell bikes at reduced rates, recycle parts, and provide volunteering opportunities for people in recovery.

Our strategic leadership continues to foster partnerships and innovative solutions to address health inequalities and improve local prosperity; this is a key area of development and focus, particularly with the opportunities through Local Government Review (LGR) and Devolution that we will see over the coming 12 months.

Adrian Leather, Chief Executive *"I extend my gratitude to our staff, partners, and trustees, as well as Sport England and Lancashire County Council for their support. Together, we are making a substantial difference in Lancashire."*

Brian Cookson, Chair of the Board of Trustees *"We are thrilled to share the progress made in 2024/25, advancing physical activity access and addressing inequalities. Thank you to our dedicated team and partners for their commitment."*

2. Background to Active Lancashire as an organisation

Active Lancashire Ltd is a charitable company limited by guarantee. The trustees, who are also the directors of the company, are pleased to present their annual report together with the financial statements of the charitable company for the year ended 31 March 2025. This report serves the purpose of both a directors' report under company law and trustees' report under charity law. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 published in October 2019.

Structure, governance and management

The charitable company is limited by guarantee, registered in England and does not have a share capital. It became a registered charity on 7 January 2015. It is governed under its Articles of Association, which sets out its objectives. Lancashire County Council, as the sole guarantor of the charitable company, is entitled to appoint up to a maximum of 25% of the total number of trustees. The charitable company has formally adopted a target that the representation of directors will be diverse and will, where possible have a minimum of 30% of each gender serving as trustees in line with the requirements of the Uk Sport Code of Governance Guidance for Tier 3 organisations. Active Lancashire is required to comply with guidance through our Lottery funding arrangements with Sport England.

Structure, governance and management (continued)

The Board of Trustees meets to take decisions relating to every-day matters, supported by three Board Member led Committees. Each trustee has one vote and numbers of votes at meetings of the trustees as necessary makes decisions. The Financial Controls Manual authorises the Chief Executive and other employees to take decisions within approved limits. In appointing new trustees and replacing trustees who have completed their term of office, the Board, supported by the Chief Executive, considers its skills and any gaps. Lancashire County Council then ratifies the appointment of a new trustee. New trustees receive an induction pack and training in the role and responsibilities of a trustee. The trustees have considered the major strategic, business and operational risks, which the charitable company faces, and systems have been established to support regular reporting of the steps taken to manage and mitigate these risks.

Pay policy for senior staff

The trustees consider that they, with the support of the senior management team, direct, control, and operate the organisation on a day-to-day basis. All trustees give of their time freely and none received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in the notes to the accounts. The pay of the senior staff is based on National Joint Council pay scales with the Chief Executive on an individual pay scale benchmarked against other voluntary sector executive salary levels. The senior staff are reviewed annually through an appraisal process and incremental increases on the relevant pay scale awarded based on satisfactory performance. The Chief Executive receives an annual appraisal by the Chair of the Board who reports accordingly to the Nomination & Remuneration Committee of the Board and can recommend an incremental rise on the Chief Executive's pay scale.

Objects and activities of the Charitable Company

Active Lancashire is the lead for sport and physical activity on behalf of Sport England, which supports the Lancashire sub region. Our aim is to increase and sustain participation in, and widen access to, sport and physical activity across the county with particular focus on reducing inequalities and improving life opportunities. As the Active Partnership for Lancashire, we are an integral part of the Government's drive to increase levels of movement and engagement in physical activity and sport across England in line with Sport England's "Uniting the Movement" strategy and more widely the Governments five Missions. We are the key bridge between local and regional networks and as such work closely with the Lancashire Sport England funded Place Partnerships; "TaAF" (Together an Active future) and the recently approved Blackpool Place partnership (Move More Blackpool).

3. Where is the work of the organisation focused?

Lancashire faces significant challenges at a locality Place level, although at a County, system level outcomes and performance is good. Active Lancashire is focused on these inequalities and utilising the opportunities provided through activity to achieve long term, positive outcomes in a number of key areas:

- Life Expectancy: Blackpool has the lowest male life expectancy in England.
- Health Conditions: 21,442 people in Lancashire have five or more long-term health conditions.
- Suicide Rates: Higher than the national average.
- Obesity: 65.7% of adults in Lancashire are obese, compared to 64% nationally.
- Physical Inactivity: 27.7% of adults in Lancashire are inactive, above the national average of 25.7%.
- Economic Inactivity: 25% of Lancashire residents are economically inactive.
- Cultural Diversity: 21% of Lancashire's population is culturally diverse.

4. Our Strategy and vision for 2021-31

Active Lancashire, as one of 43 Active Partnerships nationwide, addresses challenges in areas of high deprivation, low physical activity, obesity, and unemployment. Our place-based approach prioritises five areas of greatest inequality: Blackpool, East Lancashire, Preston, Fleetwood, Morecambe and Skelmersdale in West Lancashire.

We aim to integrate physical activity into daily life, empowering residents to lead healthier, happier lives. Our collaborative leadership focuses on partnerships to address inequalities and improve health and prosperity.

ADecadeofMovement Active Lancashires Strategy

Vision: A future where everyone in Lancashire can access a physically active lifestyle.

Theory of Change

If We...	By...	Then...	Because
Engage Partners	Building robust networks across Lancashire that can advocate for physical activity and movement supporting our stragic stakeholders to collaborate, advocate and share opportunities working with local systems to raise awareness of the benefits of physical activity and movement.	• System leaders will make positive decisions and policy changes that make it easier for people to be active local environments will meet the physical activity needs of residents by offering appropriate services, built facilities and natural spaces • Places and communities will work more collaboratively to develop solutions to complex challenges • People will feel safer and more comfortable to access and engage with physical activity • People will be happier, healthier and wealthier members of society • Those already experiencing the greatest inequalities are not impacted further by negative climate changes	• We believe that changing people ultimately changes the system • Our local environments need to be suitable and accessible to encourage physical activity for us and generations to come • Physical activity can enhance both an individuals life cycle and those around them • Complex challenges requires collaboration and local solutions to meet local needs • We believe approaches need to be evidence informed through research and learning • Having a common purpose will ultimately lead to places reducing inequalities
Empower Communities	Using data, insight and learning to inform local decision making working within places with the greatest level of needs to bring people together with a shared common purpose supporting places and their leaders to understand how climate change impacts them.		
Enable Individuals	Building robust networks across Lancashire that can advocate for physical activity and movement supporting our stragic stakeholders to collaborate, advocate and share opportunities working with local systems to raise awareness of the benefits of physical activity and movement		

Our organisational Values:

- Working Together
- Everyone Counts
- Forward Thinking
- Influencing Change
- Passion
- People First

Strategic Priorities:

- Improving Health
- Engaging Communities
- Training People
- Helping People Into Work
- Tackling Inequalities
- Educating Young People
- Sustainability

Creating System Change:

- Supporting employee health and wellbeing
- Upskilling workplaces and communities
- Promoting active schools
- Removing barriers to cycling
- Developing pathways to physical activity
- Leveraging lived experiences for opportunities
- Influencing policy and funding models

5. Our team

Our staff are appraised annually about their commitment to live our organisational values and deliver the strategy of Active Lancashire. The organisation completed a restructure during the winter of 2024/25 we has seen our staff team reduce from 45 to 37 employees in line with our post ESIF and UKRI funding profile.

6. Partnership activity

Active Lancashire are committed to providing strong and consistent leadership to our Place based, thematic and system level partnership networks. Our role is to facilitate and enable them to develop the quality and sustainability of their provision at a cluster and neighbourhood level, developing and sustaining collaborative relationships and initiatives.

Through this approach, we support and enable our partners to deliver high quality local provision and to securing the opportunities and resources that enable them to contribute effectively to supporting our strategy. We continue to develop and innovate in the scope and scale of our partnership activity and to maintain a focus on sport and physical activity, tackling inequalities and improving outcomes, particularly for disadvantaged groups, which reflects our strategic and charitable aims.

Our 2024/25 portfolio of work includes:

Services to clubs, coaches and volunteers

Research evidence indicates that a quality experience of sport, combined with positive and motivational support helps people sustain active lifestyles and positive emotional wellbeing. Active Lancashire focuses on supporting our workforce, including coaches and volunteers in our sports clubs and community provision to provide a quality offer, which is inclusive and reflects the needs of our communities. During 2024-25, our Sports Welfare Officers established peer support networks and mentoring services, generating £4,208 in social value within the first three months of activity.

Active Lancashire developed over 20 self-paced courses through our training hub, the "Learning Zone" over the last year. We increased the number of self funded Workplace Health Champion Courses, with our Hub supporting 940 champions embedded in business to drive activity.

Schools and the SPAR Lancashire School Games

We continue to grow and support our primary, secondary and specialist schools with their support to their pupils, families and local residents. In 2024/25 we engaged over 3500 young people in inclusive and mixed abilities activities and sporting challenges working with our School games organiser network and NGBs. We continue to be supported by our long-term sponsor (since 2006) and supporter James Hall (SPAR Ltd) which enables the project to reach more young people from disadvantaged backgrounds. We have also during the past year increased our partnerships with Schools (in part funded by the Spencer Clark group) and the contributions they make to their communities; this work includes our role and financial contributions made available through the Sport England Opening School facilities funding (over £440,000 of investment) to remove barriers and support good practice which enables school facilities indoor and outdoor to be available to support community activity both commercially and through voluntary activity. We also know more about the lives of young people; working across our school networks we engaged 12,485 young people in surveys about their levels of activity and lifestyles.

Cycle Recycle

Initially established as part of the More Positive Together project and with funding from Lancashire County Council this cycling engagement programme trains cycle repair workshop leaders and others to maintain donated cycles and put them in the hands of low income households.

Its activities include cycle recycling workshops, learn to ride sessions, road confidence sessions and guided rides. The project has to date returned nearly 500 cycles recovered from landfill to the road this year and provided training to over 40 individuals to maintain their cycles and cycle confidently on our Lancashire roads. Developments in 2024/25 include the further development of the Active Cycles "Shop" in Accrington and the development of partnerships with Lancashire prisons to refurbish the cycles. In total 1,800 bikes were saved from landfill; reducing emissions by 42 Tons of Co2.

Challenge through Sport Initiative (CSI)

Our Challenge through Sport Initiative is a substance misuse recovery project for adults funded by a number of grants and income generation activity. CSI enables us to provide advice and guidance through support workers with lived experience, using sport and physical activity to enhance the recovery of adults with addiction challenges. It has developed from its pilot and is now evolving to work with participants on Employment and Support Allowance to enhance their employability. The project, which celebrated 10 years of impact this year, supported over 700 beneficiaries to access over 1,800 sports and activity sessions, part of a peer level recovery package of support, which enable 112 people to access employment. This initiative also operates a community hub and charity shop in Accrington (Active Seconds), which benefited 32 volunteers over the year, delivered nearly 100 activity sessions and supported 30 Medical student placements. The project also won an award for its short film "Pipe dream" and was recognised for its innovative work with Cancer Alliance to raise awareness of early onset cancers in disadvantaged groups.

Children & Young People

Active Lancashire has continued to grow our portfolio of partners and projects supporting Children and Young People; this work is made possible through our Sport England Together Funding and also our relationship with TaAF. The focus of the work remains on developing the capacity and capability of our community based organisations to lead and sustain change for young people. Notable examples include our work with the Lancashire Madrassas, which has received several awards this year. Additionally our Opening Schools Facilities (OSF) has been a major success; with our £440,00 of investment in over 30 schools across Lancashire have been provided with support to enable their facilities and Governance arrangements to be developed to support community use.

Pendle YES Hub

Our partnership project in Nelson Town Centre for Young People to overcome barriers to accessing support to engage in training and employment opportunities has excelled in its third year of operation, engaging over 206 young people over the past year, with 211 accessing employment over the past 12 months. This project with the DWP, Nelson Town Deal and the project has seen us lead and manage a "Hub" facility for 16 to 24 year olds, where they can access support from ourselves to get active and engage in fun and confidence building activities, along with support from local providers including Mind, Pendle Action and the Job Centre.

Rossendale Works and Work Well

The project; a partnership between Rossendale Council, the DWP and Active Lancashire continues to grow, going from strength to strength; now in its 8th year of operation. We have worked hard with Rossendale Council to secure the projects future for successive years, assisting the Authority with Levelling Up and UK Shared Prosperity Fund applications. The project has supported over 392 adults with complex needs, of which 113 have entered into sustained employment over the past 12 months and has supported many more through volunteering and development activity.

Rossendale Works and Work Well (continued)

The experience of Rossendale Works has informed our partnership with the ICB, DWP and Preston City Council to lead the over coming health barriers to access employment project; "Work Well". This project which will benefit some 700 adult during the period to March 2026, has engaged people with long term conditions and barriers to employment including offending backgrounds to access positive social networks and physical activity to subsequently engage in employment. The project has been recognised as a significant success in Lancashire in supporting people with long term conditions to achieve sustainable lifestyle changes.

Social Value and Public benefit

Active Lancashire have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the charitable company's aims and objectives. Using our internal Social Value modelling, we are able to evidence some £28.9M of social value; particularly focused around reduced health service demand and higher levels of productivity amongst our beneficiaries.

Achievements during 2024/25

During the past year we have a number of significant achievements we wish to see recognised:

Our leadership in championing the impact of poor health and poor economic outcomes and how these may be addressed through enabling physical activity has been recognised through our leadership work to support a series of Health and Local Government initiatives including Lancashire 2050 and preparations for the Lancashire Tier 2 and emerging 2026 Devolution deal.

Active Lancashire has refurbished bikes and supported local activation work which has seen it recognised by Radio Lancashire, as Green Award winners. This project now reduces enough road journeys by private cars and public transport to off-set the carbon footprint of the Active Lancashire team and our core operations.

Active Lancashire has led on and developed a series of significant policy and practice documents, including our CSI Recovery work which continues to be supported by the Sport and Prisons APPG (All Party Parliamentary Group) and the Short Films festival where "Pipe Dreams" was a national finalist. This leadership work will ensure we increase the depth and contribution of our work to Lancashire communities, partners and individual residents.

7. Financial review

The statement of financial activities for the year is set out on page 13. The charitable company's net expenditure before transfers and other recognised gains and losses was £330,462 (2024: £92,001 net expenditure). There are total reserves as at 31 March 2025 of £1,002,543 (2024 £1,418,005), of which £430,228 are unrestricted reserves, and £572,315 are restricted reserves. The funding from Sport England to support the core infrastructure is maintained at £306,424 and is used to support Sport England's Primary Purpose requirements of working toward an active nation with a further £329,503 Sport England System Partner funding to support the leadership and engagement role with Children & Young People and Workforce Development.

Reserves policy

The trustees review the charitable company's requirements for reserves annually in the light of its main risks. The current policy is to hold sufficient unrestricted reserves to cover its statutory obligations in the event that it is wound up, being three months' staff costs, redundancy and the obligations associated with its office lease. The amount required as at 31 March 2025 was estimated to be £350,000 and this was met.

8. Plans for the future

During 2025/26 we will update our Strategy and implementation plan to improve the clarity of our messaging and underline our focus on Place based work. This focus on Place based work will see Active Lancashire lead on the Sport England funded Preston Place Partnership in collaboration with Preston City Council, alongside three Place Universal Offer supported areas (Fleetwood, Morecambe and Skelmersdale) working alongside Council and voluntary sector partners. In addition we intend to step up our leadership and skills development work, focused our Partnerships with Sport England System leadership projects in Blackpool and East Lancashire (Together an Active Future) which will form the core of a wider System leadership offer from the coming year.

We will continue to support System and Place based development and delivery, built on our collaborative work and partnership offer. Over the coming 12 months we will specifically focus on our work to position our Local Authority Leisure Centres and services to provide joined up patient pathways working with health (e.g. Falls prevention and Cancer Rehabilitation service provision). This work is known as "Pivot" or Active Wellbeing and is likely to feature as an ICB Workstream and Devolution proposal / Lancashire Growth Plan action to improve County level productivity through reducing Health related worklessness. Allied to this work, we continue to work with Local Authorities and Voluntary Sector organisations to position our sport and physical activity networks as providers of services to tackle economic inactivity. This work will see Active Lancashire replicating our System convenor and lead partner role to submit applications for the DWP funded Connect to Work programme; in support of the Government "Get Britain Working" mission and the "Get Lancashire Working" Strategic plan.

As an organisation we will prepare the options for our Board and Company owner to collaborate with the Sport England Lancashire Place Pilots and consider how we can be collectively considered and positioned within the emerging Local Government Reorganisation (LGR) and Devolution negotiations (from November 2025). These opportunities are likely to initiate considerable change in the organisation over the coming 12 to 36 months.

9. Risk management

The organisation maintains a corporate risk register that is reported to and discussed by trustees at each quarterly Board meeting and reviewed at regular Audit & Finance Committee meetings. This register reports on the predicted impact of the risk and actions required to mitigate the risks. In addition the organisation assesses risk at a project and individual level to reflect specific areas of risk including safeguarding, health and safety and operational activity. These operational risks are consolidated and reported through our Committee and Board structures as appropriate.

The organisation has over the last 12 months reviewed and updated its Risk Policy and Risk appetite statement to support the assessment of risks as well as support and inform strategic and operational decision making. These risks and our assessment of the risks have been scrutinised bi annually by the Company owner through the Lancashire County Council Member Scrutiny panel supported by the County Council legal and financial service team.

A key risk faced by the organisation continues to be the short term cycle of funding (e.g. 12 month period commitments on UKSPF) which Local Authorities administer on behalf of Government. These funding allocations are increasing reduced in value and are behind commissioning schedule, creating compounded risk for ourselves as employers of project dedicated staff and activities. We have sought to mitigate this risk by reducing the level of reliance on these short term grants, however our ability to secure alternate incomes from charitable activity including fund raising, grants and sponsorship has been largely unsuccessful during a competitive period and challenging wider economics. Our mitigations have been largely achieved through the downscaling and streamlining of the business, which may continue into 2025/26 subject to further project funding being secured.

9. Risk management (continued)

During 2024/25 we have approached our Company Owner for financial support to address the risks of shortfalls in income as a result of late or unfavourable decisions from funders (e.g. UKSPF) and to enable the organisation to operate a "County wide" service with consistency. During this period (which has coincided with the emerging Devolution and LRG position from National Government) a deeper understanding from Lancashire County Council has emerged of the sole owner and sole guarantor of the pension liability. This discussion is opening up a wider consideration of the future role of the County Council (which under Local Government Reorganisation will not exist from 2026/27). Work is underway with the Board, Local Government Pension Scheme staff and the County Council to determine a series of priorities and a direction of travel. Specific actions and timescales are not expected to emerge before summer 2025.

Alongside the financial risk is the secondary key risk of key staff retention during this transition period for local Government and Active Lancashire. This period will be a key concern for staff wishing to be retained by the organisation and for the organisation to retain talented and valued staff that will maintain the momentum and continue to support increasingly valuable and significant place based leadership and activity across the whole of the County. The reality will be that continued efficiencies will be considered and implemented to reduce costs over the coming period.

The key organisational risks currently identified for the immediate period are:

Sustainable funding: Core and project funding levels from Sport England being confirmed from April 2025 and then in the new funding cycle from April 2027. Changes and developments are likely informed by the treasury review, alongside the emerging revised priorities for the Department for Digital, Culture, Media and Sport (likely to see change in School Sport funding) and Sport England strategies (new CEO from Summer 2025). Whilst the organisation is very well positioned to deliver its strategy (to be reviewed spring 2025), funding from Sport England is currently falling in real terms, we hope this will be off set by the Preston Place Partnership funding and the Sport England Place Universal Offer (From Summer 2025 to March 2026). Major variances from our core funding are not expected but any significant changes will impact the resource and capacity of the organisation and will be considered by the Audit and Finance Committee.

Company owner Pension scheme liability: During 2024/25, the company owner has developed a deeper understanding of its liability and responsibilities as guarantor of the Local Government Pension Scheme of which Active Lancashire is an admitted member. Negotiations are underway to close the scheme to new staff members to reduce the long term Company owner liability. The retained liability is being considered by the Company owner, to undertake a joint decision with the Active Lancashire Board to transfer the liability to a third party (e.g. to the new County Combined Authority) or subsume the liability within Lancashire County Council or to realise the liability (a payment would be required to exit the scheme). The decisions and potentially the future of the organisation are being closely considered by the Board and Company owner who will need to conclude the position ahead of the LGR process (anticipated 26-27 transition year).

Safeguarding: Projects supporting the health, social and well-being agenda often involve working with vulnerable adults. The Safeguarding Policy has been extended to cover safeguarding of vulnerable adults (including regulated activity) and has been reviewed by the HR & Remuneration Committee. Significant improvements in policy and practice have been made over the past year, however there are still a number of areas where further development and support of policy and practice is required across the wider team. The work of the Welfare and Inclusion Leadership (WIL) group and our Board safeguarding lead have been critical in understanding and assuring our safeguarding responsibilities and operational practice.

10. Fundraising

We have considered the requirements of the Charities (Protection and Social Investment) Act 2016 regarding disclosures concerning fundraising and fundraising standards and confirm that these do not apply.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M Cookson	
Dr A Thornton	
R Bailey	**(Resigned 6 May 2025)**
M Green	**(Resigned 6 May 2025)**
S Smith	**(Resigned 6 May 2025)**
R Davies	
B Jones	
D Roberts	
K Moffitt	
K Masser	**(Resigned 16 January 2025)**
Z Chikh	**(Resigned 24 March 2025)**
J Robinson	**(Appointed 5 September 2024)**
D Clarke	**(Resigned 4 April 2024)**
S Oliver	**(Resigned 1 April 2025)**
Miss C Lovick	**(Resigned 31 March 2025)**
A Downard	**(Appointed 20 June 2025)**
G Roby	**(Appointed 20 June 2025)**
N Murray	**(Appointed 31 July 2025)**
Z Jogi	**(Appointed 31 July 2025)**
D Rawdings	**(Appointed 31 July 2025)**

Auditor

This report has been prepared in accordance with the provisions applicable to companies entitled to adopt the small companies' exemption.

The trustees' report was approved by the Board of Trustees.

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M Cookson

Date: 31/07/2025

ACTIVE LANCASHIRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Active Lancashire Limited for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 operation.

The trustees are responsible for keeping adequate accounting records that 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.

In so far as the trustees are aware:
• there is no relevant audit information of which the auditor is 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.

ACTIVE LANCASHIRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF ACTIVE LANCASHIRE LIMITED

Opinion

We have audited the financial statements of Active Lancashire Limited (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 notes to the financial statements, including 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, 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within 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 the knowledge and understanding of the charity 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 the Charities (Accounts and Reports) Regulations 2008 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; 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.
- 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.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

Explanation as to the extent to which the audit was considered capable of detecting irregularities, including fraud

From the preliminary stage of the audit, we ensure our understanding of the entity is up to date. This includes, but is not limited to, current knowledge of their activities, the business and control environments, and their compliance with the applicable legal and regulatory frameworks. This information supports our risk identification and the subsequent design of audit procedures to mitigate those risks; ensuring that the audit evidence obtained is sufficient and appropriate to support our opinion.

In response to the risks identified, specific to this entity, we designed procedures which included, but were not limited to:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance, if available;
- Reviewing financial statements disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale for significant transactions outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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

Use of our report

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

David Hynes (Senior Statutory Auditor)

31.07.2025

For and on behalf of BK Plus Audit Limited

Oakingham House
Frederick Place
High Wycombe
Buckinghamshire
HP11 1JU

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ACTIVE LANCASHIRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	-	21,517	21,517	13,000	14,000	27,000
Charitable activities	4	432,692	2,186,732	2,619,424	427,739	5,598,667	6,026,406
Other trading activities	5	-	97,816	97,816	-	85,032	85,032
Investments	6	3,323	-	3,323	2,663	-	2,663
Total income		436,015	2,306,065	2,742,080	443,402	5,697,699	6,141,101
Expenditure on:							
Raising funds	7	-	52,447	52,447	-	62,940	62,940
Charitable activities	8	566,968	2,453,127	3,020,095	443,988	5,726,174	6,170,162
Total expenditure		566,968	2,505,574	3,072,542	443,988	5,789,114	6,233,102
Net expenditure		(130,953)	(199,509)	(330,462)	(586)	(91,415)	(92,001)
Transfers between funds		108,693	(108,693)	-	43,753	(43,753)	-
Other recognised gains and losses:							
Actuarial gains on defined benefit pension schemes	16	899,000	-	899,000	487,000	-	487,000
Change in value of reimbursement asset	16	(984,000)	-	(984,000)	(499,000)	-	(499,000)
Net movement in funds	10	(107,260)	(308,202)	(415,462)	31,167	(135,168)	(104,001)
Reconciliation of funds:							
Fund balances at 1 April 2024		537,488	880,517	1,418,005	506,321	1,015,685	1,522,006
Fund balances at 31 March 2025		430,228	572,315	1,002,543	537,488	880,517	1,418,005

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ACTIVE LANCASHIRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	13		10,710		13,931
Current assets					
Debtors	14	248,990		272,786	
Cash at bank and in hand		1,170,672		2,133,312	
		1,419,662		2,406,098	
Creditors: amounts falling due within one year	15	(427,829)		(1,002,024)	
Net current assets			991,833		1,404,074
Total assets less current liabilities			1,002,543		1,418,005
Defined benefit pension liability	16		-		-
The funds of the charity					
Restricted income funds	17		572,315		880,617
Unrestricted funds	18		430,228		537,488
			1,002,543		1,418,005

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The financial statements were approved by the trustees on 31/07/2025

M Cookson

S Oliver

Company registration number 06859694 (England and Wales)

ACTIVE LANCASHIRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(958,981)		1,326,190
Investing activities					
Purchase of tangible fixed assets		(6,982)		(12,225)	
Investment income received		3,323		2,663	
Net cash used in investing activities			(3,659)		(9,562)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(962,640)		1,316,628
Cash and cash equivalents at beginning of year			2,133,312		816,684
Cash and cash equivalents at end of year			1,170,672		2,133,312

1 Accounting policies

Charity information

Active Lancashire Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Offices 3 & 4 Farington House, Lancashire Enterprise Business Park, Leyland, Lancashire, PR26 6TW.

The charitable company is a company limited by guarantee and became a registered charity on 07 January 2015. The sole member of the company is Lancashire County Council and in the event of the company being wound up, the liability in respect of the guarantee is limited to £1.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.3% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Corporation tax

The Active Lancashire Limited is a registered charity and as such its income and gains falling within Section 505(1)(e) Income and Corporation Taxes Acts 1988 or Section 256 of Chargeable Gains Acts 1992 are exempt from corporation tax to the extent that they are applied to its charitable objectives.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Fund Accounting

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

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the charity and which have not been designated for other purposes. The costs of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The present value of the defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. Any changes in these assumptions, which are disclosed in note 16, will impact the carrying amount of the pension liability.

The trustees do not believe that there are any other estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

3 Income from donations and legacies

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Sponsorship income	-	21,517	21,517	13,000	14,000	27,000

4 Income from charitable activities

	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£
Sport England funding	306,424	513,653	820,077	362,948	532,054	895,002
ESIF funding	-	-	-	-	3,688,887	3,688,887
ISCF funding	-	-	-	-	423,224	423,224
Other project funding	77,868	709,254	787,122	18,791	411,685	430,476
Local authority funding	48,400	951,317	999,717	46,000	529,740	575,740
Course fees	-	12,508	12,508	-	13,077	13,077
	432,692	2,186,732	2,619,424	427,739	5,598,667	6,026,406

5 Income from other trading activities

	Restricted funds 2025 £	Restricted funds 2024 £
Other income	97,816	85,032

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,323	2,663

The total of £2,663 in the previous year was all unrestricted income.

7 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising and publicity		
Wages and salaries	32,032	39,532
Premises and office costs	2,802	6,867
Rent and rates	4,031	9,541
Staff training	900	470
Travel expenses	562	625
Project delivery costs	7,123	3,595
Research, marketing and promotion	1,950	777
Depreciation and impairment	3,047	1,533
	52,447	62,940

All costs of raising funds were attributable to restricted funds.

8 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Wages and salaries	1,761,426	2,261,698
Depreciation and impairment	7,156	22,171
Premises and office costs	53,623	90,444
Rent and rates	37,138	39,201
Staff training	20,298	42,561
Travel expenses	32,409	45,972
Project delivery costs	1,060,517	3,408,483
Research, marketing and promotion	96,030	194,606
Exceptional pension adjustment (note 16)	(85,000)	(12,000)
	2,983,597	6,093,136
Share of support and governance costs (see note 9)		
Support	29,498	67,926
Governance	7,000	9,100
	3,020,095	6,170,162
Analysis by fund		
Unrestricted funds	566,968	443,988
Restricted funds	2,453,127	5,726,174
	3,020,095	6,170,162

9 Support costs allocated to activities

	2025	2024
	£	£
Support and governance costs	36,498	77,026
Analysed between:		
Audit and accountancy	7,000	9,100
Legal and professional fees	29,498	67,926
	36,498	77,026

All of the above expenditure is directly attributable to the promotion of sport.

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,000	9,100
Depreciation of owned tangible fixed assets	10,203	23,704

11 Trustees

The trustees were not paid and did not receive any other benefits from employment with the charitable company in the year (2024: £nil). Trustees were reimbursed out of pocket expenses during the year, totalling £179 (2024: £426). No trustee received payment for professional or other services supplied to the charitable company (2024: £nil).

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	43	54

The average number of full time equivalent employees during the year was 38 (2024: 48).

Employment costs	2025 £	2024 £
Wages and salaries	1,763,376	2,262,475

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,000 to £70,000	1	-
£90,001 to £100,000	1	1

Of the employees whose remuneration exceeded £60,000, there are 2 employees (2024: 1) accruing benefits under defined benefit pension schemes.

The key management personnel comprise the trustees, the Chief Executive, the Director of Business, the Operations Managers, the Director of Operations and the Director of Finance. The total employee benefits of the key management personnel, including National Insurance and pension contributions, were £650,068 (2024: £653,727).

13 Tangible fixed assets

	Computers
	£
Cost	
At 1 April 2024	79,073
Additions	6,982
Disposals	(23,704)
At 31 March 2025	62,351
Depreciation and impairment	
At 1 April 2024	65,142
Depreciation charged in the year	10,203
Eliminated in respect of disposals	(23,704)
At 31 March 2025	51,641
Carrying amount	
At 31 March 2025	10,710
At 31 March 2024	13,931

14 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	78,801	55,750
Prepayments and accrued income	170,189	217,036
	248,990	272,786

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	43,875	46,312
Trade creditors	98,807	803,866
Other creditors	28,340	28,278
Accruals and deferred income	256,807	123,568
	427,829	1,002,024

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 Retirement benefit schemes **(Continued)**

Defined benefit schemes

On 1 April 2010 the charitable company was admitted into a multi-employer defined benefit scheme, operated through Lancashire County Council. The assets of the scheme are administered by trustees in a fund independent from the charitable company.

FRS 102 Section 28 Employee Benefits requires the use of actuarial techniques to assess the present value of future pension liabilities. In accordance with FRS 102, the charge for the scheme has been calculated on the sum of the cost of benefits accruing in the year, the increase in the value of benefits already accrued and the expected return on net assets. The charitable company's contribution to the scheme during the year amounted to 14.1% of pensionable salaries and its expected contribution to the scheme for the year ending 31 March 2025 is £202,722. At the year-end £24,406 (2024: £24,198) was owed to the scheme in respect of contributions.

Lancashire County Council guarantees any pension scheme deficit crystallising if the charitable company is wound up or leaves the scheme. As there is a surplus in the year, this has not been recognised as it is deemed to not be recoverable, therefore no corresponding liability is required from Lancashire County Council.

Key assumptions

	2025 %	2024 %
Discount rate	5.9	4.9
Expected rate of increase of pensions in payment	2.7	2.7
Expected rate of salary increases	4.1	4.1
Inflation assumption	2.6	2.6

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2025 Years	2024 Years
Retiring today		
- Males	21.1	21.1
- Females	23.6	23.5
Retiring in 20 years		
- Males	22.3	22.4
- Females	25.4	25.3

Amounts recognised in the profit and loss account *Costs/(income):*	2025 £	2024 £
Current service cost	154,000	238,000
Net interest on defined benefit liability/(asset)	(34,000)	(9,000)
Total costs	120,000	229,000

16 Retirement benefit schemes **(Continued)**

Amounts recognised in other comprehensive income	**2025**	**2024**
Costs/(income):	**£**	**£**
Actual return on scheme assets	(159,000)	(334,000)
Less: calculated interest element	231,000	189,000
Return on scheme assets excluding interest income	72,000	(145,000)
Actuarial changes related to obligations	(971,000)	(342,000)
Effect of changes in the amount of surplus that is not recoverable	984,000	605,000
Total costs	85,000	118,000

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2025	**2024**
Liabilities/(assets):	**£**	**£**
Present value of defined benefit obligations	3,405,000	3,970,000
Fair value of plan assets	(4,994,000)	(4,575,000)
Surplus in scheme	(1,589,000)	(605,000)
Restriction on scheme assets	1,589,000	605,000
Total liability recognised	-	-

Movements in the present value of defined benefit obligations	**2025** **£**
Liabilities at 1 April 2024	3,970,000
Current service cost	154,000
Benefits paid	(29,000)
Contributions from scheme members	84,000
Actuarial gains	(971,000)
Interest cost	197,000
At 31 March 2025	3,405,000

16 Retirement benefit schemes **(Continued)**

Movements in the fair value of plan assets	2025 £
Fair value of assets at 1 April 2024	4,575,000
Interest income	231,000
Return on plan assets (excluding amounts included in net interest)	(72,000)
Benefits paid	(29,000)
Contributions by the employer	205,000
Contributions by scheme members	84,000
At 31 March 2025	4,994,000

The actual return on plan assets was £159,000 (2024 - £334,000).

Fair value of plan assets	2025 £	2024 £
Equity	5,000	5,000
Bonds	5,000	5,000
Property	60,000	59,000
Cash	75,000	82,000
Other	4,849,000	4,424,000
	4,994,000	4,575,000

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
School Games - Delivery	24,374	36,468	(39,258)	(1,444)	20,140
Workforce Development-Learning Zone	3,677	109,386	(106,231)	2,375	9,207
United Together	20,845	-	(7,242)	(13,603)	-
School Games - Capacity	-	25,000	(25,000)	-	-
Research & Insight	58,574	11,400	(47,594)	8,376	30,756
MarComms Budget	52,324	900	(51,810)	18,403	19,817
CSI-Get Healthy Get Active	123,925	2,680	(96,489)	36,102	66,218
Active Lives Survey	5,274	20,150	(25,067)	(357)	-
CGL North & Central Substance Misuse Project	5,545	75,000	(76,891)	(780)	2,874
CYP Innovation Fund	42,553	14,175	(25,683)	-	31,045
Opening Up Schools Facilities	28	33,745	(30,398)	(3,375)	-
CSI Community Hub	74,763	76,388	(52,313)	(10,851)	87,987
Business Health Matters	11,898	950	(9,672)	13,685	16,861
Regional Social Prescribing	9,124	9,805	(17,311)	(1,618)	-
Pendle Youth Employment Service Hub	10,000	123,397	(114,681)	2,124	20,840
BHM Marcomms Budget	1,716	-	(1,623)	(93)	-
Children & Young People	23,093	225,475	(234,546)	(12,668)	1,354
Smoking Cessation Project	12,771	-	(2,700)	(10,071)	-
NHS Health Screening Care	92,061	90,400	(164,717)	(17,744)	-
Active Cycles Initiative	32,853	22,676	(47,541)	(876)	7,112
Office of Health Improvement & disparities	-	100,000	(81,561)	(18,439)	-
NCS Targeted Community Experience	-	77,926	(43,954)	(33,972)	-
Preston UK Prosperity Fund	-	146,546	(147,367)	821	-
Health Coaches Training	66,391	139,999	(137,903)	(15,965)	52,522
Pendle UK Prosperity Fund	589	420,656	(378,059)	(42,610)	576
Rossendale UK Prosperity Fund	30,398	172,871	(121,100)	(25,574)	56,595
ESWO Sports Welfare Officers	32,599	109,200	(94,044)	(4,752)	43,003
Sports Awards	-	17,302	(18,645)	1,343	-
MPT Communities & Employability	145,142	19,000	(106,434)	23,688	81,396
Moving Communities Funding	-	26,400	(26,400)	-	-
Health Check Pilot Support	-	9,500	(7,570)	(1,930)	-
Multi Sport Facilities Fund	-	5,000	(3,963)	(1,037)	-
Cancer Alliance Funding	-	10,000	(500)		9,500
We are With You Funding	-	14,539	(27)		14,512
Preston Work Well ICB Funding	-	159,131	(161,280)	2,149	-
	880,517	2,306,065	(2,505,574)	(108,693)	572,315

17 Restricted funds **(Continued)**

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
School Games - Delivery	25,464	34,000	(34,815)	(275)	24,374
Coach Development Manager	9,736	48,007	(43,766)	(10,300)	3,677
Positive Futures	29,793	-	(7,897)	(1,051)	20,845
School Games - Capacity	13	25,000	(25,013)	-	-
Insight	37,110	15,976	(21,979)	27,467	58,574
Communications & Marketing	26,600	-	(33,708)	59,432	52,324
Get Healthy Get Active	31,708	5,927	(16,130)	99,118	120,623
More Positive Together	57,369	622,536	(564,395)	(67,736)	47,774
Active Lives Survey	5,294	20,150	(18,170)	(2,000)	5,274
North & Central substance misuse project	9,358	75,000	(68,009)	(10,804)	5,545
Satellite Clubs Innovation	36,308	14,322	(8,244)	167	42,553
Workforce Development Innovation	4,665	-	-	(4,665)	-
Rossendale Works	25,208	65,986	(61,425)	1,834	31,603
Opening Up Schools Facilities Project	(737)	33,707	(29,642)	(3,300)	28
Healthly Ageing Trailblazer	-	423,224	(663,214)	239,990	-
Tackling Inequalities Funding	90,697	75,000	(164,131)	(1,566)	-
Hub/ Charity Shop Accrington	66,839	76,676	(62,948)	(5,804)	74,763
ESIF 2.1 Business Health Matters	44,268	1,159,406	(1,160,951)	(30,825)	11,898
Regional Social Prescribing	5,814	30,227	(26,916)	(1)	9,124
Rossendale Youth Works	11,118	-	(3,350)	(7,768)	-
Pendle Project New 2021	23,063	107,733	(127,957)	7,161	10,000
LCC Healthy Weight Service	-	10,000	-	(10,000)	-
BHM Sales & Marketing	56	13,077	(24,760)	13,343	1,716
Children & Young People	41,471	212,763	(220,051)	(11,090)	23,093
Blackburn Public Health CSI	29,211	32,573	(26,024)	(32,458)	3,302
MPT Steps	62,572	1,877,871	(1,743,165)	(131,514)	65,764
Smoking Cessation Project	55,449	51,730	(32,500)	(61,908)	12,771
Make Every Contact Count	26,513	51,000	(20,489)	(25,547)	31,477
NHS Health Screening Care	247,558	-	(130,640)	(24,857)	92,061
Iceland Unit	8,390	53,113	(39,865)	11,215	32,853
Office of Health Improvement	4,686	57,535	(43,780)	(18,441)	-
Young Justice in Sport Fund	91	-	1,266	(1,357)	-
NCS Targeted Community Experience	-	45,169	(41,252)	(3,917)	-
Preston UK Prosperity Fund	-	180,989	(174,614)	(6,375)	-
PAM Self-management training course	-	50,000	(18,236)	(10,000)	21,764
Health Coaches Training	-	40,000	(18,849)	(8,000)	13,151
Pendue UK Prosperity Fund	-	53,402	(52,813)	-	589
Rossendale UK Prosperity Fund	-	81,000	(39,581)	(11,021)	30,398
Sports Welfare Officers	-	54,600	(21,101)	(900)	32,599
	1,015,685	5,697,699	(5,789,114)	(43,753)	880,517

17 Restricted funds **(Continued)**

New Projects in 2024/25 Financial Year

Health Check Pilot Support
Active Lancashire provided support services linked to business engagement to Lancashire County Council and their health check provider FCMS, as part of an NHS Health Check in Lancashire workplaces pilot project. Specifically, Active Lancashire supported the project by carrying out audits of business data lists to identify businesses to target, introductions to businesses previously engaged through Business Health Matters and advice and guidance regarding approaches to engaging businesses regarding workplace health.

Multi Sport Facilities Fund
A pilot project in partnership with the Active Partnership Network Organisation to increase participation at Football and Multi Sport Funded Sites across Lancashire. Five Projects have been identified by Active Lancashire to gather learning and insight of offering multi-sport sessions on facilities funded by the Football Foundation, LTA or England Hockey.

Cancer Alliance Funding
To increase awareness of screening programmes and increase the confidence of the public to recognise any signs and symptoms. This will be achieved through cross partnership working and engaging people with lived experience.

We are With You Funding
Project intended to give young people and the services a voice to feedback on the strengths and weaknesses of the young people treatment services and partners. This will be done through activity events organised with partners across Lancashire. The information will be used to improve the services.

Preston Work Well ICB Funding
A new pilot project that aims to help people with low physical health and health conditions to start and stay in work. This service is free and voluntary, and as part of the offer, participants will have access to a Work and Health Coach/Mentor. Together, they will agree realistic and reasonable next steps that can form part of a personalised support plan. This can include helping you to improve your physical and or mental health. Work and Health Coaches will consider the full range of available local support and provide signposting, tailored to individual need.

Change of Project Names

Coach Development Manager – changed to Workforce Development Learning Zone
Positive Futures – changed to United Together
Insight – changed to Research & Insight
Communications & Marketing – changed to MarComms Budget
Get Healthy Get Active – changed to Challenge through Sport Initiative Get Healthy Get Active
North & Central Substance Misuse Project – changed to CGL North & Central Substance Misuse Project
Satellite Clubs Innovation – changed to CYP Innovation fund
Hub/ Charity Shop Accrington – changed to CSI Community Hub
ESIF 2.1 Business Health Matters – changed to Business Health Matters
Pendle Project New 2021 – changed to Pendle Youth Employment Service Hub
Iceland Unit – changed to Active Cycles Initiative
MPT Steps – changed to MPT Community & Employability

Projects from 2023/2024 that have now closed or been merged

United Together (formerly Positive Futures) -closed and merged into Challenge through Sport Initiative – no further funding
More Positive Together (ESIF) – closed and merged into MPT Community & Employability
Workforce Development Innovation – closed in 2023/24 – funding ended
Rossendale Works - closed and merged into MPT Community & Employability
Healthy Ageing Trailblazer – closed at end of 2023/24 – funding ended
Tackling Inequalities Funding – closed at end of 2023/24 – funding ended
Regional Social Prescribing – closed in year– funding ended

17 Restricted funds **(Continued)**

Projects from 2023/2024 that have now closed or been merged (continued)

Rossendale Youth Works – closed in 2023/24 – funding ended
LCC Healthy Weight Service – closed at end of 2023/24 – funding ended
Blackburn Public Health CSI Project - closed in year– funding ended
Smoking Cessation Project - closed in year – funding ended
NHS Health Screening Care – closed in year - funding ended
BHM Sales & Marketing – closed in year and merged into Business Health Matters
Youth Justice in Sport Fund – closed in 2023/24 – funding ended
NCS Targeted Community Experience – closed at end of 2024/25 – funding ended
Making Every Contact Count – merged into one project -Health Coaching & Training
PAM Self- Management Training – merged into one project -Health Coaching & Training
Health Coaches Training – merged into one project -Health Coaching & Training

Projects descriptions

Purpose of the restricted funds
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of an appeal for particular projects.

School Games – Delivery – Sport England project and sponsorship to pay for the resources, promotion and delivery of the School Games Events.

Workforce Development Learning Zone – Largely Sport England funding aligned to the Primary system partner contract to support Workforce Development. The Learning zone is the current workforce development officer offering an online platform of training courses to support improved health & wellbeing and workplace health and the delivery of grass roots physical activity.

United Together – Project funded by various partners providing resource and other capacity to work with offenders to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and reduce the risk of re-offending. Now Ended.

School Games – Capacity – Sport England project to contribute to the salary costs of the project officer responsibility for organising the school games event.

Research & Insight – Research and Insight budget supporting the training and research projects of the Research & Insight officer and contributes towards student assistants for research projects. Funded by commissioned work for partners and projects.

MarComms Budget – The fund represents the marketing and communications elements of a number of projects. Marketing budgets have been pooled from across a number of projects to pay for marketing and communication and its activities with promotional products, training, equipment and research. Bringing together these allocated funds allows for transparency of spend and efficiency of resources. Transfers have therefore been made from various other restricted funds to reflect this.

Challenge Through Sport Initiative (CSI) Get Healthy Get Active – The CSI project is funded and supported by various partners to pay for support workers and project manager and activities to use sport and physical activity to enhance recovery of adults with drug, alcohol and other dependency problems.

Active Lives Survey – Sport England funding to facilitate a new school-based Active Lives Survey for Children and Young People to measure participation in sport and physical activity among children in school years 1 to 11.

CGL North & Central Substance Misuse Project – This is part of the Challenge Through Sport Initiative(csi) work funded by CGL engaging people in physical activities and referring into other support services to support recovery from substance misuse.

17 Restricted funds **(Continued)**

Purpose of the restricted funds (continued)

Children and Young People (CYP) Innovation Fund – Support the innovation and administration of CYP activity and capacity funding.

Opening Up Schools Facilities – This is a Sport England funded programme which supports schools in any issues they have with making the best use of their facilities. The work involves researching the most common issues and providing a range of support to help schools maximise the use of their facilities. This could include help with business planning or staffing so that facilities can be used in the evenings/ weekends for example. Now Ended.

CSI Community/ Active Seconds Hub - The shop will build on the CSI projects physical activity roots to sell second-hand goods to encourage people to begin their wellbeing journeys. Donations are received from local organisations and people in the community. All proceeds from the store go directly back into the project itself, allowing for their team of support workers to continue carrying out life-changing initiatives for the benefit of Lancashire residents. The space also will help support the delivery of the project, with a designated area to carry out meetings, training and physical activity sessions.

Business Health Matters - This is a project designed to improve the skills of people in employment across Lancashire and help them retain employment. The project will provide basic skills, level 2 and level 3 qualifications to participants. These qualifications will be delivered by project partners and a big focus of the project will be the delivery of level 2 and level 3 Workplace Health Champion qualifications. Active Lancashire is the project lead.

Regional Social Prescribing - The purpose of the Regional Social Prescribing funding is to provide a resource (in the form of a staff member) to work with partners across the North West region relating to the promotion and inclusion of physical activity in social prescribing activity taking place. Specifically, the project aims to ensure that physical activity is embedded as a key part of social prescribing programmes and work across the North West. Now Ended.

Pendle Youth Employment Service (YES) Hub – funded largely by the Pendle New Town Deal - A project in Partnership with Pendle Borough Council to establish and maintain a Youth Employment Hub working alongside DWP Colleagues and a range of local delivery partners. Young People are referred from the work coaches and supported in depth with a range of local opportunities and services that support Young People age 16-25 on that employment journey.

Business Health Matters (BHM) Marcomms Budget – Marketing & Communications budget to support the Business Health Matters project. This is a project designed to improve the skills of people in employment across Lancashire and help them retain employment. The project will provide basic skills, level 2 and level 3 qualifications to participants. These qualifications will be delivered by project partners and a big focus of the project will be the delivery of level 2 and level 3 Workplace Health Champion qualifications. Active Lancashire is the project lead.

Children & Young People - Sport England funding aligned to the primary role, to have a strong understanding of young people (people and place), and work with local structures to develop and deliver positive experiences for young people (over 5) in order to increase the number of children and young people who have a positive attitude towards sport and physical activity. Working in local places should also support the priorities, in particular of tackling inequalities and reducing inactivity.

Stop Smoking/ Smoking Cessation Project - Is part of the Tobacco Control Programme helping people to stop smoking, prevent first time smokers, to reduce harm from tobacco and develop smoke free environments. We will liaise and work with GP's, pharmacy, health & social care, hospital and community services across the 4 primary care networks in Blackburn with Darwen. To promote the benefits of stopping smoking and the stop smoking services through a variety of interventions including brief assessment, advice, events and signposting to further support. This will include individual and group based interventions, signposting and referring to participating pharmacies delivering the Stop Smoking Service. Now Ended.

17 Restricted funds **(Continued)**

Purpose of the restricted funds (continued)

NHS Health Screening Care Pulmonary Rehab Personalised Care Pathway Project - The funding from the Lancashire & South Cumbria ICB is used to fund Health and Wellbeing Champions who will be used to support people with long term conditions to self-manage their health in a more proactive manner and signpost to physical activity and wellbeing support. Now Ended.

Active Cycles Initiative – initiative to recycle old bikes either donated by the community or recovered from refuse centres using volunteers and the prison community. The recycled bikes are then sold at an affordable price or provided to community groups to support and improve physical activity and access to employability opportunities.

OHID – Office for Health Improvement & Disparities - From Harm to Hope is a 10-year drugs strategy acting upon the recommendations of an independent Drugs Review. The Department of Health and Social Care is providing funding to improve services across the country in line with the ambitions of the 2021 drug strategy which focuses on delivering three strategic priorities: Breaking drug supply chains, Delivering a world-class treatment and recovery system, Achieving a generational shift in demand for drugs. The strategy and subsequent funding to tackle drugs is designed to cut crime and reduce both the supply and demand for drugs by getting more people into treatment, breaking the cycle of crime driven by addiction and keeping drug related violence out of neighbourhoods across the country. Lancashire has been recognised as an area of greatest need and has received funding through the Supplementary Substance Misuse Treatment and Recovery Grant (SSMTRG) 2022-2025 to improve the treatment offer in the county and to ensure that better access to treatment is fast tracked for the poorest and most vulnerable.

National Citizen Service (NCS) Targeted Community Experience – A project to develop Personal Development Pathways for 16/17 year olds in the Pennine Lancashire region who would not normally access NCS or similar experiences and will require additional on-going wrap-around support from our mentorship team to enable them to access activities and to retain and progress. Now Ended.

Preston UKSPF – A fund from Preston City Council to deliver the Move Forward Project. This will support Preston residents who are economically inactive to achieve outcomes to move closer to the labour market. This will be delivered by a number of partners.

Health Coaches Training - This funding is to organise and administer Health Coach Training including Personalised Care Patient Activation training (PAM) and Making Every Contact Count (MECC), across the Lancashire and South Cumbria ICB footprint. The training provides participants from health, local authorities and the VCFSE with the skills to support a person to positively change behaviours relating to their health.

Pendle UKSPF - A fund from Pendle Borough Council to deliver the Move Forward Project. This will support Pendle residents who are economically inactive to achieve outcomes to move closer to the labour market. This will be delivered by a number of partners.

Rossendale UKSPF – A funding stream to specifically support those who are Economically Inactive in the Rossendale Area. The fund will cover Active Lancashire Internal Staff costs to deliver the project on behalf of Rossendale BC.

ESWO Sport Welfare Officers - In response to the Whyte Review (2022), which questioned the level of safeguarding responsibility delegated to volunteers at regional/local level, Sport England's (SE) policy response is to fund a professional national network of Sport Welfare Officers (SWO) in England until March 2027. Active Lancashire have received investment for two (FTE) County Sport Welfare Officer posts who will be part of a wider network of Officers who will add capacity and expertise to the existing safeguarding role across Active Partnerships. They will provide training, support and guidance to a range of clubs and groups across the county to create an effective welfare culture.

17 **Restricted funds** **(Continued)**

Purpose of the restricted funds (continued)

Sports/ Active Lancashire Awards – Celebration and awards evening to recognise the commitment to sport , physical activity, communities and schools and volunteering.

MPT Communities & Employability – Fund to continue the engagement with partners and initiatives evolving from the concluded ESF funded More Positive Together and MPT Steps projects.

Moving Communities Funding – Moving Communities is a data platform to provide insight on leisure facilities across Lancashire. The objective is to provide facility planning support to Leisure Trusts and Local Authorities driven through this data and encourage usage of the site to drive better quality insight.

There are no designated funds as at year end.

18 **Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	537,488	436,015	(566,968)	108,693	(85,000)	430,228

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	506,321	443,402	(443,988)	43,753	(12,000)	537,488

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	3,077	7,633	10,710
Current assets/(liabilities)	427,151	564,682	991,833
	430,228	572,315	1,002,543

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	6,255	7,676	13,931
Current assets/(liabilities)	531,233	872,841	1,404,074
	537,488	880,517	1,418,005

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	15,060	15,060
Between two and five years	29,157	-
	44,217	15,060

21 Related party transactions

During the year, the charitable company received funding of £127,400 (2024: £16,000) from Lancashire County Council, and paid £34,395 to Lancashire County Council for the use of conference facilities and other services.

All project- related payments were at arm s length and the same processes and checks were applied prior to the payments as for any other organisation.

22	Cash (absorbed by)/generated from operations	2025 £	2024 £
	Deficit for the year	(330,462)	(92,001)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(3,323)	(2,663)
	Depreciation and impairment of tangible fixed assets	10,203	23,704
	Difference between pension charge and cash contributions	(85,000)	(12,000)
	Movements in working capital:		
	Decrease in debtors	23,796	2,451,285
	(Decrease) in creditors	(574,195)	(1,042,135)
	Cash (absorbed by)/generated from operations	(958,981)	1,326,190

ACTIVE LANCASHIRE LIMITED

England & Wales - Charity number 1159832

Accounts

Docusign Envelope ID: BD9988F1-B538-4C13-9354-D6F3C302FB21

Company Registration No. 06859894 (England and Wales)
Charity No. 1159832

Active Lancashire Limited

(A Charitable Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended 31 March 2024

Docusign Envelope ID: BD9988F1-B538-4C13-9354-D6F3C302FB21

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

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Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

COMPANY INFORMATION

Directors and trustees	Mr M B Cookson	(Chair)
	Mr R Davies	
	Mr D Clarke	Resigned 04/04/2024
	Ms Z Chikh	
	Mrs L Horner	Resigned 08/08/2023
	Mr K Masser	
	Mrs S Kothari	Resigned 12/06/2023
	County Councillor R Bailey	
	County Councillor M Green	
	County Councillor S Smith	
	Mr Bryan Jones	
	Dr Amanda Thornton	Appointed 19/11/2023
	Miss Dannielle Roberts	Appointed 19/11/2023
	Mrs K Moffitt	Appointed 19/11/2023

Committees

Audit and Finance Committee

County Councillor R Bailey	(Chair)
Mr K Masser (Vice Chair)	
County Councillor M Green	
Ms Z Chikh	
Mrs K Moffitt	

Nominations and Remuneration Committee

Mr Bryan Jones	(Chair)
County Councillor S Smith	
Dr Amanda Thornton	
Ms Danielle Roberts	
Mr R Davies	

Key management personnel:

Senior leadership team	Mr A Leather	- Chief Executive
	Mr S Oliver	- Director of Finance
	Mr M Stephenson	- Operations Manager
	Mrs B Kay	- Operations Manager
	MR P Blythin	- Operations Manager
	Mr D Wright	- Operations Manager
	Mrs J Moodie	- Operations Manager
	Ms C Ross	- Director of Operations (retired 30th June 2023)
	Mrs S Walker	- Director of Business Development

Registered office

3 & 4 Farrington House
Lancashire Enterprise Business Park
Leyland
Lancashire
PR26 6TW

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Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

COMPANY INFORMATION

Company secretary	Secretarial Limited Ms C Lovick
Company number	06859894
Registered charity number	1159832
Auditor	MHA Chartered Accountants and Statutory Auditor Richard House Winckley Square Preston PR1 3HP

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DIRECTORS' AND TRUSTEES' REPORT

Active Lancashire Ltd is a charitable company limited by guarantee. The trustees, who are also the directors of the company, are pleased to present their annual report together with the financial statements of the charitable company for the year ended 31 March 2024. This report serves the purpose of both a directors' report under company law and trustees' report under charity law. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 published in October 2019.

Structure, governance and management.
The charitable company is limited by guarantee, registered in England and does not have a share capital. It became a registered charity on 7 January 2015. It is governed under its Articles of Association, which sets out its objectives. Lancashire County Council, as the sole guarantor of the charitable company, is entitled to appoint up to a maximum of 25% of the total number of trustees. The charitable company has formally adopted a target that the representation of directors will be diverse and will, where possible have a minimum of 30% of each gender serving as trustees in line with the requirements of the Uk Sport Code of Governance Guidance for Tier 3 organisations. Active Lancashire is required to comply with guidance through our Lottery funding arrangements with Sport England. The Board of Trustees meets to take decisions relating to every-day matters. Each trustee has one vote and numbers of votes at meetings of the trustees as necessary makes decisions. The Financial Controls Manual authorises the Chief Executive and other employees to take decisions within approved limits. In appointing new trustees and replacing trustees who have completed their term of office, the Board, supported by the Chief Executive, considers its skills and any gaps. Lancashire County Council then ratifies the appointment of a new trustee. New trustees receive an induction pack and training in the role and responsibilities of a trustee. The trustees have considered the major strategic, business and operational risks, which the charitable company faces, and systems have been established to support regular reporting of the steps taken to manage and mitigate these risks.

Pay policy for senior staff
The trustees consider that they, with the senior management team, direct, control, and operate the organisation on a day-to-day basis. All trustees give of their time freely and none received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in the notes to the accounts. The pay of the senior staff is based on National Joint Council pay scales with the Chief Executive on an individual pay scale benchmarked against other voluntary sector executive salary levels. The senior staff are reviewed annually through an appraisal process and incremental increases on the relevant pay scale awarded based on satisfactory performance. The Chief Executive receives an annual appraisal by the Chair of the Board who reports accordingly to the Nomination & Remuneration Committee of the Board and can recommend an incremental rise on the Chief Executive's pay scale.

Objects and activities of the Charitable Company
Active Lancashire is the leading sport and physical activity charity, which supports the Lancashire sub region. Our aim is to increase and sustain participation in, and widen access to, sport and physical activity across the county with particular focus on reducing inequalities and improving opportunities. As the Active Partnership for Lancashire, we are an integral part of the Government's drive to increase levels of movement and engagement in physical activity and sport across England in line with Sport England's "Uniting the Movement" strategy: we are the key bridge between local and regional networks and as such work closely with the Lancashire Sport England funded Place Partnership; "TaAF" (Towards an Active future) and the recently approved Blackpool Place partnership.

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Our Strategy and vision for 2021-31 "#ADecadeOfMovement", is to create and embed a culture of health and wellbeing for everyone, through enabling individuals, empowering communities, and encouraging a whole-system approach. Our mission is to work in partnership to tackle inequalities and help people enjoy active lives.
We are committed to increasing participation in Lancashire's communities, particularly those facing inequalities and disadvantage where typically only half of adults are active, particularly in deprived areas.
To deliver our strategy we will continue to engage with and develop the quality of provision within the county's clubs, coaches and volunteer infrastructure, alongside Charitable and Public service organisations, which provide the core of the grassroots participation and sporting offer in our communities. The majority of this provision takes place within the voluntary sector, alongside schools, further and higher education institutions and local authorities. Lancashire has a long and successful grassroots offer but needs longer-term investment and development, and Active Lancashire is well placed to support this.
The Board undertake an annual review of the Strategy, which after 3 years of operation they have found to be fit for purpose.

Our team
As a team, we have a set of values, which we work to and promote through our activities and our behaviour, our culture and our use of resources:
• Working Together
• Everyone Counts
• Forward Thinking
• Influencing Change
• People First
• Passion

Our staff are appraised annually about their commitment to live our organisational values and deliver the strategy of Active Lancashire. The organisation completed a restructure during the winter of 2023/24 we has seen our staff team reduce from 59 to 45 employees in line with our post ESIF and UKRI funding profile.

Partnership activity
Active Lancashire are committed to providing strong and consistent leadership to our Place based, thematic and system level partnership networks, enabling them to develop the quality and sustainability of their provision at a cluster and neighbourhood level.

Through this approach, we support and enable our partners to deliver high quality local provision and to securing the opportunities and resources that enable them to contribute effectively to supporting our strategy. We continue to develop and innovate in the scope and scale of our partnership activity and to maintain a focus on sport and physical activity, tackling inequalities and improving outcomes, particularly for disadvantaged groups, which reflects our strategic and charitable aims.

Our 2023/24 portfolio of work includes:

Business Health Matters
We are in the final year of our Workplace health pilot, working with business partners and networks including Chambers of Commerce to identify opportunities for our sport and leisure networks to improve the health and wellbeing of our working age population with the aim of improving business productivity.

This development work has been in part supported by a grant from UK Research and Investment (UKRI) as part of the National Industrial Strategy Trailblazer programme (Healthy Ageing Challenge), this project completes in March 2024. Through this initial investment we have been able to co-develop with our collaborative partners UCLAN, Lancashire MIND and UK Active a business model which we are testing with Lancashire employers to establish the contribution of health checks and social prescribing to support business productivity. In addition to the funding for Healthchecks, we have secured further investment from European Structural and Investment Funds (ESIF) until December 2023, which has allowed us to develop and test a "Workplace health Champion" training course for employers at Levels 2 and 3. This training will enable businesses to be able to access opportunities to improve employee health and wellbeing, with associated improvements in productivity for their

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businesses. This work is a key contributor to the Levelling Up Government priorities: Mission seven: to reduce healthy life expectancy inequalities by 2030 and also is contributing to the emerging Lancashire 2050 devolution priority theme of improving the health and productivity of the working age population in the County. Further details of our workplace health offer can be found at www.businesshealthmatters.co.uk The legacy of the BHM project is felt through our 1000+ trained Workplace health champions and our network of nearly 50 trained Leisure professionals who are skilled to deliver health checks across our communities. The project has informed a number of DWP, Health and LEP initiatives.

Services to clubs, coaches and volunteers
Research evidence indicates that a quality experience of sport, combined with positive and motivational support helps people get into active lifestyles, sport and helps maintain their participation. Active Lancashire focuses on supporting our workforce, including coaches and volunteers, and organisations such as sports clubs and community centres to provide a quality offer, which is inclusive and reflects the needs of our communities. Active Lancashire support over 2500 training place opportunities annually in coaching, safeguarding young people and adults, first aid, Mental health first aid, Trauma Informed Practice, club development funding and how to support individuals with additional needs including mental health challenges during 2023/24. Specific support for coach development across all sports can be found at www.coachinglancashire.org.uk and coaches at all levels can register for up-to-date information and training dates. Preparation is in place to launch our “Learning Zone” which will bring together our skills and development opportunities in one place from April 2024.

Schools and the SPAR Lancashire School Games
We continue to grow and support our primary, secondary and specialist schools with their support to their pupils, families and local residents. Our summer 2023 events programme saw us deliver the last of our one off County wide School festivals, as we move to a more localised offer from 2024. In 2023 we engaged over 8000 young people in inclusive and mixed abilities activities and sporting challenges working with our School games organiser network and NGBs. We continue to be supported by our long-term sponsor (since 2006) and supporter James Hall (SPAR Ltd) which enables the project to reach more young people from disadvantaged backgrounds. We have also during the past year increased our partnerships with Schools and the contributions they make to their communities; this work includes our role and financial contributions made available through the Sport England Opening School facilities funding to remove barriers and support good practice which enables school facilities indoor and outdoor to be available to support community activity both commercially and through voluntary activity.

More Positive Together and MPT STEPS
More Positive Together (MPT) started in April 2017 and is an employability and skills project funded by ESIF (End of programme December 2023),through which we work in partnership with organisations including local authorities, housing associations, the Prince's Trust, Groundwork and Lancashire Wildlife Trust. This project aims to encourage people in disadvantaged areas and communities to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and economy. The MPT steps project is a development for young people experiencing workless with less complex need. The combined projects have engaged over 8500 beneficiaries (Dec 2023) through their 6 year period and have exceeded their performance targets; supporting more people to enjoy good health and access employment and training opportunities. Effective planning and negotiation ensured the project transferred to local providers with over half of the providers mainstreaming the operational activity, some of which has been continued with UK Shared Prosperity Funding (Preston, Pendle, Rossendale). The project continues to attract ongoing support and is being used to inform a series of local development bids (Blackpool – LUF, DWP – Work Well)

Cycle Recycle
Initially established as part of the More Positive Together project and with funding from Lancashire County Council this cycling engagement programme trains cycle repair workshop leaders and others to maintain donated cycles and put them in the hands of low income households.
Its activities include cycle recycling work-shops, learn to ride sessions, road confidence sessions and guided rides. The project has to date returned some 2800 cycles recovered from landfill to the road and provided training to over 300 young people to maintain their cycles and cycle confidently on our Lancashire roads. Developments in 2023/24 include the further development of the Active Cycles “Shop” in Accrington and the development of partnerships with Lancashire prisons to refurbish the cycles.

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Challenge through Sport Initiative (CSI)
Our Challenge through Sport Initiative is a substance misuse recovery project for adults funded by a number of grants and income generation activity. CSI enables us to provide advice and guidance through support workers with lived experience, using sport and physical activity to enhance the recovery of adults with addiction challenges. It has developed from its pilot and is now evolving to work with participants on Employment and Support Allowance to enhance their employability. The project, which was established some nine years ago, has supported over 8500 beneficiaries to access a peer level recovery package of support. This initiative also operates a community hub and charity shop in Accrington, which provides meeting and training space as well as income for the project.

Children & Young People
Active Lancashire has continued to grow our portfolio of partners and projects supporting Children and Young People; this work is made possible through our Sport England Together Funding and also our relationship with TaAF. The focus of the work remains on developing the capacity and capability of our community based organisations to lead and sustain change for young people. Notable examples include our work with the Lancashire Madrassas, which has received several awards this year. Additionally our Opening Schools Facilities (OSF) has been a major success; over 60 schools across Lancashire have been provided with support to enable their facilities and Governance arrangements to be developed to support community use.

Pendle YES Hub
Our partnership project in Nelson Town Centre for Young People to overcome barriers to accessing support to engage in training and employment opportunities has excelled in its second year of operation, engaging over 700 young people. This project with the DWP, Nelson Town Deal and the project has seen us lead and manage a “Hub” facility for 16 to 24 year olds, where they can access support from ourselves to get active and engage in fun and confidence building activities, along with support from local providers including Mind, Pendle Action and the Job Centre.

Rossendale Works
The project; a partnership between Rossendale Council, the DWP and Active Lancashire continues to grow, going from strength to strength; now in its 6th year of operation. We have worked hard with Rossendale Council to secure the projects future for successive years, assisting the Authority with a Levelling Up application and securing a commitment to expand the project through UKSPF funding on a wider footprint with a larger team. The project has supported over 130 adults with complex needs into employment over the past 12 months and has supported many more through volunteering and development activity.

Public benefit
Active Lancashire have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our objectives and activities and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the charitable company's aims and objectives.

Achievements during 2023/24
During the past year we have a number of significant achievements we wish to see recognised:

Our leadership in championing the impact of poor health and poor economic outcomes and how these may be addressed through enabling physical activity has been recognised through our leadership work to support a series of Health and Local Government initiatives including Lancashire 2050 and preparations for the Lancashire Tier 2 Devolution deal.

After six years of ESIF funding in support of Employment and Skills activity, over 8500 individuals and over 30 organisations have been supported by Active Lancashire to address inequalities and improve life chances through enhanced access to physical activity.

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Active Lancashire has refurbished bikes and supported local activation work which has reduced enough road journeys by private cars and public transport to off set the carbon footprint of the Active Lancashire team and our core operations.

Active Lancashire has led on and developed a series of significant policy and practice documents, which have been recognised as nationally leading good practice including our Environmental Social and Governance (ESG) Policy and Action plan and our DIAP (Diversity, Inclusion Action Plan). This leadership work will ensure we increase the depth and contribution of our work to Lancashire communities, partners and individual residents.

Financial review
The statement of financial activities for the year is set out on page 13 The charitable company's net expenditure before transfers and other recognised gains and losses was £(92,001) (2023: £60,866). There are total reserves as at 31 March 2024 of £1,418,005 (2023 £1,522,005), of which £537,488 are unrestricted reserves, and £880,517 are restricted reserves.

The funding from Sport England to support the core infrastructure is maintained at £306,424 and is used to support Sport England's Primary Purpose requirements of working toward an active nation with a further £532,054 Sport England system Partner funding to support the leadership and engagement role with Children & Young People and Workforce Development.

Reserves policy
The trustees review the charitable company's requirements for reserves annually in the light of its main risks. The current policy is to hold sufficient unrestricted reserves to cover its statutory obligations in the event that it is wound up, being three months' staff costs, redundancy and the obligations associated with its office lease. The amount required as at 31 March 2024 was estimated to be £350,000 and this was met.

Plans for future periods
Through our #ADecadeofMovement Strategy and implementation plan we will continue to deliver and develop our collaborative work and partnership offer, working with Sport England, Local Authorities and Voluntary Sector organisations to utilise sport and physical activity to increase participation levels, reduce inactivity and support the health and wellbeing, social cohesion, and community development agenda.

The organisation also intends to further develop its partnerships, research and evaluation of digital technology and its use and effectiveness in increasing activity in physical activity.

The organisation is working closely with the NHS networks and continuing to help develop strategies that include sport and physical activity, that support the health and wellbeing agendas. We aim to further develop our Health & Wellbeing offer working with the Integrated Care Board and NHS provider (Hospital) Trusts to provide prevention and demand management activity through our physical activity and health improvement network. We are optimistic that the traction and experience gained from our CSI and BHM will enable us to develop and secure collaborative opportunities for our delivery networks which will allow us to improve health and deliver the aims of our Strategy.

Risk management
The organisation maintains a risk register that is reported to and discussed by trustees at each quarterly Board meeting and reviewed at regular Audit & Finance Committee meetings. This register reports on the predicted impact of the risk and actions required to mitigate the risks.

The organisation has over the last 12 months produced and reviewed a Risk Policy and Risk appetite statement to support the assessment of risks as well as support and inform strategic and operational decision making.

A key risk faced by the organisation continues to be the transition from the ESF funding which ended in December 2023 to the current UKSPF funding which sits with Local Authorities and whatever may follow beyond March 2025 once current UKSPF funding agreements end. The UKSPF funding is already significantly lower than the ESF

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funding available and Government plans are yet to be communicated for funding available beyond the current UKSPF agreements.

To mitigate this risk, we intend to bring forward a Business Development plan to increase our focus on private sector and paid for income for our services as well as focussed grant funding applications in order to deliver the strategy.

Alongside the financial risk is the secondary key risk of key staff retention during this transition period. This period will be a key concern for staff wishing to be retained by the organisation and for the organisation to retain talented and valued staff that will maintain the momentum and continue to support place based leadership across the whole of the County. The reality will be that continued efficiencies will be considered and implemented to reduce costs over the coming period.

The key risks are perceived currently to be:
* The level of continuing core and project funding levels from Sport England and how this may develop under the new Department for Digital, Culture, Media and Sport and Sport England strategies. Whilst the organisation is very well positioned to deliver its new strategy, funding from Sport England is falling. Major variances from our core funding are not expected but any significant changes will impact the resource and capacity of the organisation and will be considered by the Audit and Finance Committee.
* Projects supporting the health, social and well-being agenda often involve working with vulnerable adults. The Children Safeguarding Policy has been extended to cover safeguarding of vulnerable adults and has been reviewed by the HR & Remuneration Committee, and a Board safeguarding lead has been appointed to support the executive team and particularly the officers with safeguarding responsibilities.
Fundraising
We have considered the requirements of the Charities (Protection and Social Investment) Act 2016 regarding disclosures concerning fundraising and fundraising standards and confirm that these do not apply.

Statement of trustees' responsibilities
The trustees (who are also directors of Active Lancashire Limited 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, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the auditor is 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.

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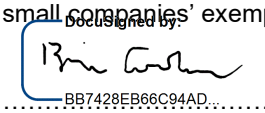
Auditor

This report has been prepared in accordance with the provisions applicable to companies entitled to adopt the small companies' exemption.



September 23, 2024

Mr M B Cookson – Chair

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of Active Lancashire Limited ('charitable company') for the year ended 31 March 2024, which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 company's affairs as at 31 March 2024 and of its profit 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors 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.

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Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of our audit:

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

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

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in
our opinion:

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

Responsibilities of directors
As explained more fully in the directors' responsibilities statement, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Reviewing minutes of meetings of those charged with governance;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.
- Review revenue transactions around the year end to ensure they have been appropriately recorded in the period to which the revenue relates.

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

A further description of our responsibilities is available on the Financial Reporting Council’s website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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Use of our report

This report is made solely to the 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 company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by:
Nicola Mason
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Nicola Mason (Senior Statutory Auditor)
Senior Statutory Auditor
For and on behalf of MHA, Statutory Auditor
Preston, United Kingdom

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313)

Date: September 23, 2024

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Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	**13,000**	**14,000**	**27,000**	**27,040**
Other trading activities	4	**-**	**85,032**	**85,032**	**77,666**
Charitable activities	5	**427,739**	**5,598,667**	**6,026,406**	**6,753,057**
Investments	6	**2,663**	**-**	**2,663**	**482**
Total income		**443,402**	**5,697,699**	**6,141,101**	**6,858,245**
Expenditure on:					
Raising funds	7	**-**	**62,940**	**62,940**	**67,188**
Charitable activities	8	**443,988**	**5,726,174**	**6,170,162**	**6,730,191**
Total expenditure		**443,988**	**5,789,114**	**6,233,102**	**6,797,379**
Net (expenditure)/ income for the year		**(586)**	**(91,415)**	**(92,001)**	**60,866**
Transfers between funds		**43,753**	**(45,753)**	**-**	**-**
Net movement in funds before other recognised gains and losses		**43,167**	**(135,168)**	**(92,001)**	**60,866**
Actuarial gain/ (loss) in respect of defined benefit pension scheme	12	**487,000**	**-**	**487,000**	**2,207,000**
Change in value of reimbursement asset	12	**(499,000)**	**-**	**(499,000)**	**(1,867,000)**
Net movement in funds		**31,167**	**(135,168)**	**(104,000)**	**400,866**
Reconciliation of funds:					
Total funds brought forward		**506,321**	**1,015,685**	**1,522,005**	**1,121,139**
Total funds carried forward		**537,488**	**880,517**	**1,418,005**	**1,522,005**

All of the above results are derived from activities which are continuing.

All gains and losses in the periods are included above.

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Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

BALANCE SHEET

AS AT 31 MARCH 2024

		Unrestricted Funds £	Restricted Funds £	Total funds 2024 £	Total funds 2023 £
Tangible fixed assets	13	**6,255**	**7,676**	**13,931**	**25,409**
Current assets					
Debtors	14	**119,555**	**253,230**	**272,785**	**2,724,070**
Cash at bank and in hand		**581,383**	**1,551,929**	**2,133,312**	**816,684**
		600,938	**1,805,159**	**2,406,097**	**3,540,754**
Creditors: amounts falling due within one year	15	**(69,706)**	**(932,318)**	**(1,002,024)**	**(2,044,158)**
Net current assets		**531,232**	**872,841**	**1,404,073**	**1,496,596**
Total assets less current liabilities		**537,488**	**880,517**	**1,418,005**	**1,522,005**
Net assets excluding pension liability		**537,488**	**880,517**	**1,418,005**	**1,522,005**
Defined benefit pension scheme liability	12	**-**	**-**	**-**	**-**
Reimbursement of pension scheme liability	12	**-**	**-**	**-**	**-**
Net assets including pension liability		**537,488**	**880,517**	**1,418,005**	**1,522,005**
Represented by:					
Total funds	16	**537,488**	**880,517**	**1,418,005**	**1,522,005**

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

These accounts were approved by the Board and authorised for issue on September 23, 2024 and are signed on their behalf by:

DocuSigned by:

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Mr M B Cookson - Chair

Company No: 06859894

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Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

		2024 Total	2023 Total
		£	£
Cash generated by/ (used in) operating activities	(a)	**1,326,191**	**229,013**
Cash flows from investing activities			
Investment income	6	**2,663**	**482**
Purchase of tangible fixed assets	13	**(12,225)**	**(17,970)**
Cash used in investing activities		**(9,562)**	**(17,488)**
Increase/ (decrease) in cash and cash equivalents in the year		**1,316,628**	**211,525**
Cash and cash equivalents at the beginning of the year		**816,684**	**605,159**
Cash and cash equivalents at the end of the year		**2,133,312**	**816,684**

(a) Reconciliation of net movement in funds to net cash flow from operating activities

Net movement in funds		**(104,001)**	**400,866**
Investment income received	6	**(2,663)**	**(482)**
Depreciation	13	**23,704**	**21,953**
Increase/ (decrease) in debtors	14	**2,451,285**	**(413,335)**
(Increase)/ decrease in creditors	15	**(1,042,134)**	**220,011**
Net cash generated by/ (used in) operating activities		**1,326,191**	**229,013**

Of the cash and cash equivalents at the end of the year, £581,383 relates to unrestricted funds (2023: £557,764) and £1,551,929 relates to restricted funds (2023: £258,920).

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1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements have been prepared under the historical cost convention.

Active Lancashire Limited 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 note(s).

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 charitable company to continue as a going concern. The trustees have considered, the impact of the cost of living crisis, and the effects of funding changes in relation to post-brexit changes, and make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that there are adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 charitable company and which have not been designated for other purposes. Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised 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.

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1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Detailed analyses of the expenditure, including irrecoverable VAT, are provided in the notes to the accounts.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the period of the lease.

Fixed assets and depreciation

Fixed assets greater than £250 are included at cost. Depreciation is provided on all tangible fixed assets calculated to write off the cost over its expected useful life as follows:

Equipment	-	33.3% on cost

Debtors

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

Creditors

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charitable company 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.

Pension costs

The company operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. Contributions payable by the charitable company during the year are included within wages and salaries. Any additional current service costs and finance costs over the contributions payable are included separately within costs of charitable activities as an exceptional item. Actuarial gains and losses are recognised immediately.

Although this does not meet the presentational requirements of FRS 102, the trustees believe this provides a better understanding of the impact on the result for the year than accounting for pension costs under FRS 102.

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1 Accounting policies (continued)

Pension costs (continued)

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. Pension scheme deficits are recognised in full on the balance sheet.

Lancashire County Council has provided an indemnity to the trustees of the pension scheme guaranteeing that the scheme will not suffer any loss or damage as a result of the charitable company participation in the scheme. The intention of this guarantee is that, should the charitable company cease in operational existence and the pension deficit crystallise, this liability would be met by Lancashire County Council under the guarantee. A corresponding reimbursement of the pension scheme deficit is included in the charitable company's balance sheet and has been deducted from the pension scheme deficit to show an overall neutral position in order to present a true and fair view. Whilst the charitable company continues as a going concern it will make deficit contributions if these are required and it is able to pay them, but no liability is recognised in the charitable company's balance sheet in respect of such payments.

Changes in the value of the reimbursement asset are included in the Statement of Financial Activities.

Taxation

As a registered charity, the company is exempt from taxation on its income and gains, provided they are used for its charitable purposes.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The present value of the defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. Any changes in these assumptions, which are disclosed in note 12, will impact the carrying amount of the pension liability.

The trustees do not believe that there are any other estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

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2 Company status

The charitable company is a company limited by guarantee and became a registered charity on 7 January 2015. The sole member of the company is Lancashire County Council and in the event of the company being wound up, the liability in respect of the guarantee is limited to £1.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Sponsorship income	**13,000**	**14,000**	**27,000**	27,040

Prior year	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Sponsorship income	**13,040**	**14,000**	**27,040**	15,500

4 Other trading activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Accrington Hub	**-**	**85,032**	**85,032**	**72,520**
Other Project Funding	**-**	**-**	**-**	**5,146**
	-	**85,032**	**85,032**	**77,666**

Of the other trading income for the prior year, £77,666 relates to restricted Income and £nil unrestricted income.

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Sport England Funding	362,948	532,054	895,002	**909,383**
ESIF Funding	-	3,688,887	3,688,887	**4,511,218**
ISCF Funding	-	423,224	423,224	**329,439**
Other Project Funding	18,791	411,685	430,476	**674,967**
Local Authority Funding	46,000	529,740	575,740	**308,086**
Course Fees	**-**	13,077	13,077	**19,964**
	427,739	**5,598,667**	**6,026,406**	**6,753,057**

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5 Income from charitable activities (continued)

Prior year	Unrestricted funds £	Restricted funds £	2023 Total £
Sport England Funding	**306,424**	**602,959**	**909,383**
ESIF Funding	**-**	**4,511,218**	**4,511,218**
ISCF Funding	**-**	**329,439**	**329,439**
Other Project Funding	**8,539**	**666,428**	**674,967**
Local Authority Funding	**49,500**	**258,586**	**308,086**
Course Fees	**19,964**	**-**	**19,964**
	384,427	**6,368,630**	**6,753,057**

6 Investment income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Bank interest	**2,663**	**-**	**2,663**	482

The total of £482 in the previous year was all unrestricted income.

7 Costs of raising funds

	2024 Total £	2023 Total £
Wages and salaries	39,532	**42,924**
Premises and office costs	6,867	**6,196**
Rent and rates	9,541	**7,560**
Depreciation	1,533	**1,220**
Staff training	470	**1,614**
Travel expenses	625	**378**
Project delivery costs	3,595	**5,705**
Research, marketing & promotion	777	**1,591**
	62,940	**67,188**

All costs of raising funds were attributable to restricted funds.

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8 Analysis of expenditure on charitable activities

	2024 Total £	2023 Total £
Direct costs		
Wages and salaries	2,261,698	**2,050,430**
Premises and office costs	90,444	**51,703**
Rent and rates	39,201	**26,890**
Depreciation	22,171	**20,733**
Staff training	42,561	**38,350**
Travel expenses	45,972	**48,059**
Project delivery costs	3,408,483	**3,867,963**
Research, marketing & promotion	194,606	**228,627**
Exceptional pension adjustment (note 13)	(12,000)	**340,000**
Governance costs	77,026	**57,436**
	6,170,162	**6,730,191**

All of the above expenditure is directly attributable to the promotion of sport.

Expenditure on charitable activities was £6,170,162 (2023: 6,730,191) of which £443,988 was unrestricted (2023: £814,583) and £5,726,144 was restricted (2023: £5,915,608).

Analysis of expenditure on charitable activities (continued)

Governance costs

	2024 Total £	2023 Total £
Audit and accountancy	**9,100**	**10,200**
Legal and professional fees	**67,926**	**47,236**
	77,026	**57,436**

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9 Net income/ (expenditure) for the year

	2024 £	2023 £
This is stated after charging:		
Auditor's fees (exclusive of VAT)	**7,100**	**6,200**
Depreciation of owned fixed assets	**13,340**	**12,671**
Operating lease rentals	**14,200**	**14,745**

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £	2023 £
Salaries	**1,824,274**	**1,670,588**
National Insurance	**182,366**	**171,405**
Pensions	**245,239**	**227,380**
Severance costs	**49,172**	-
	2,301,051	**2,069,373**

The number of employees whose remuneration for the year exceeded £60,000 was:

	2024 Number	2023 Number
£85,000 to £89,999	**-**	1
£90,000 to £94,999	**1**	-

Of the employees whose remuneration exceeded £60,000, there is one employee (2023: one) accruing benefits under defined benefit pension schemes.

The trustees were not paid and did not receive any other benefits from employment with the charitable company in the year (2023: £nil). Trustees were reimbursed out of pocket expenses during the year, totalling £426 (2023: £6). No trustee received payment for professional or other services supplied to the charitable company (2023: £nil).

The key management personnel comprise the trustees, the Chief Executive, the Director of Business, the Operations Managers, the Director of Operations and the Director of Finance. The total employee benefits of the key management personnel, including National Insurance and pension contributions, were £653,727 (2023: £583,671)

10 Staff numbers

	2024 No	2023 No
The average number of employees during the year was as follows:	**54**	59
The average number of full time equivalent employees during the year was as follows:	**48**	52

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11 Related party transactions

During the year, the charitable company received funding of £16,000 (2023: £30,800) from Lancashire County Council, and paid £329 (2023: £nil) to Lancashire County Council for the use of conference facilities and other services.

All project-related payments were at arm's length and the same processes and checks were applied prior to the payments as for any other organisation.

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12 Pension scheme

On 1 April 2010 the charitable company was admitted into a multi-employer defined benefit scheme, operated through Lancashire County Council. The assets of the scheme are administered by trustees in a fund independent from the charitable company.

FRS 102 Section 28 Employee Benefits requires the use of actuarial techniques to assess the present value of future pension liabilities. In accordance with FRS 102, the charge for the scheme has been calculated on the sum of the cost of benefits accruing in the year, the increase in the value of benefits already accrued and the expected return on net assets. The charitable company's contribution to the scheme during the year amounted to 13.2% of pensionable salaries and its expected contribution to the scheme for the year ending 31 March 2024 is £220,000. At the year-end £24,198 (2023: £25,781) was owed to the scheme in respect of contributions.

Lancashire County Council guarantees any pension scheme deficit crystallising if the charitable company is wound up or leaves the scheme. As there is a surplus in the year, this has not been recognised as it is deemed to not be recoverable, therefore no corresponding liability is required from Lancashire County Council:

	2024 £	2023 £
At 1 April	**106,000**	**(1,761,000)**
Total operating charge: current service cost	**(238,000)**	**(515,000)**
Total operating charge: part service cost	**-**	**-**
Total other finance costs: interest costs	**9,000**	**(45,000)**
Actuarial gain/ (loss)	**487,000**	**2,207,000**
Employer contributions (less admin expenses)	**241,000**	**222,000**
At 31 March	**605,000**	**106,000**

Analysis of the amount recognised as the actuarial gain/ (loss) in the statement of financial activities:

	2024 £	2023 £
Difference between expected and actual return on assets	**487,000**	**2,207,000**
Actuarial gains/ (losses)	**487,000**	**2,207,000**

Analysis of the amount recognised as an exceptional item within the expenditure on charitable activities in the statement of financial activities:

	2024 £	2023 £
Total operating charge: current service cost	**(238,000)**	**(515,000)**
Total other finance costs: interest costs/gain	**9,000**	**(45,000)**
Employer contributions (less admin expenses)	**241,000**	**220,000**
At 31 March	**12,000**	**(340,000)**

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12 Pension scheme (continued)

The amounts included in the balance sheet arising from obligations in respect of defined benefit pension plans are as follows:

	2024 £	2023 £
Fair value of plan assets	**4,575,000**	**3,798,000**
Present value of defined benefit obligations	**(3,970,000)**	**(3,692,000)**
Surplus in scheme	**605,000**	**106,000**

This surplus has not been recognised as a financial asset as it is deemed to not be recoverable

An analysis of the movement in the present value of defined benefit obligations:

	2024 £
At 1 April 2023	**(3,692,000)**
Current service cost	**(238,000)**
Past service cost	**-**
Benefits paid	**(100,000)**
Actuarial gains/ (losses)	**342,000**
Contributions from scheme members	**(102,000)**
Interest cost	**(180,000)**
At 31 March 2024	**(3,970,000)**

An analysis of the movement in the fair value of plan assets:

	2024 £
At 1 April 2023	**3,798,000**
Interest income	**189,000**
Return on plan assets	**145,000**
Benefits paid	**100,000**
Contributions by the employer (less admin expenses)	**241,000**
Contributions from scheme members	**102,000**
At 31 March 2024	**4,575,000**

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12 Pension scheme (continued)

The fair value of plan assets at the reporting period end was as follows:

	2024 £	2023 £
Equities	**5,000**	**4,000**
Government & other bonds	**5,000**	**8,000**
Property	**59,000**	**57,000**
Cash/ liquidity	**82,000**	**30,000**
Other	**4,424,000**	**3,699,000**
	4,575,000	**3,798,000**

The principal assumptions used for the actuarial valuation were:

	2024 %	2023 %
Rate of increase in salaries	**4.1**	**4.2**
Rate of increase in pensions in payment	**2.7**	**2.8**
Discount rate	**4.9**	**4.7**
Inflation assumption	**2.6**	**2.7**

Mortality assumptions
The assumed life expectations on retirement at age 65 are:

	2024 Years	2023 Years
Retiring today		
- Males	**21.1**	**21.5**
- Females	**23.5**	**23.8**
Retiring in 20 years		
- Males	**22.4**	**22.8**
- Females	**25.3**	**25.6**

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13 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023	76,998
Additions	12,225
Disposals	(10,150)
At 31 March 2024	**79,072**
	-
Depreciation	
At 1 April 2023	51,589
Charge for the year	23,703
Eliminated on disposals	(10,150)
At 31 March 2024	**65,142**
Net book value	
At 31 March 2024	**13,930**
At 31 March 2023	25,409

14 Debtors: Amounts falling due within one year

	2024 £	2023 £
Trade debtors	**55,750**	8,467
Prepayments and accrued income	**217,066**	2,715,604
	272,785	2,724,070

15 Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	**803,868**	**116,562**
PAYE and social security	**46,312**	**50,975**
Other creditors	**28,277**	**30,337**
Accruals and deferred income	**113,147**	**1,846,284**
	991,602	**2,044,158**

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15 Creditors: Amounts falling due within one year (continued)

Accruals and deferred income includes deferred income as shown below.

	2024 £	2023 £
Balance as at 1 April 2023	-	**366,468**
Amounts written back from income earned from charitable activities	-	**(366,468)**
Amount deferred in year	-	-
Balance as at 31 March 2023	-	-

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16 Funds

	Fund balances at 1 April 2023	Income received this year	Expenditure	Transfers between funds	Fund balances at 31 March 2024
	£	£	£	£	£
Restricted funds					
School Games - Delivery	25,464	34,000	(34,815)	(275)	24,374
Coach Development Manager	9,736	48,007	(43,766)	(10,300)	3,677
Positive Futures	29,793	-	(7,897)	(1,051)	20,845
School Games - Capacity	13	25,000	(25,013		-
Insight	37,110	15,976	(21,979)	27,467	58,574
Communications & Marketing	26,600	-	(33,708)	59,432	52,324
Get Healthy Get Active	31,708	5,927	(16,130)	99,118	120,623
More Positive Together	57,369	622,536	(564,395)	(67,736)	47,774
Active Lives Survey	5,294	20,150	(18,170)	(2,000)	5,274
North & Central substance misuse project	9,358	75,000	(68,009)	(10,804)	5,545
Satellite Clubs Innovation	36,308	14,322	(8,244)	167	42,553
Workforce Development Innovation	4,665	-	-	(4,665)	-
Rossendale Works	25,208	65,986	(61,425)	1,834	31,603
Opening Up Schools Facilities Project	(738)	33,707	(29,642)	(3,300)	28
Healthly Ageing Trailblazer	-	423,224	(663,214)	239,990	-
Tackling Inequalities Funding	90,697	75,000	(164,131)	(1,566)	-
Hub / Charity Shop Accrington	66,839	76,676	(62,948)	(5,804)	74,763
ESIF 2.1 Business Health Matters	44,268	1,159,406	(1,160,951)	(30,825)	11,898
Regional Social Prescribing	5,814	30,227	(26,916)	(1)	9,125
Rossendale Youth Works	11,118	-	(3,350)	(7,768)	-
Pendle Project New 2021	23,063	107,733	(127,957)	7,161	10,000
LCC Healthy Weight Service	-	10,000	-	(10,000)	-
BHM Sales & Marketing	56	13,077	(24,760)	13,343	1,716
Children & Young People	41,471	212,763	(220,051)	(11,090)	23,092
Blackburn Public Health CSI Project	29,211	32,573	(26,024)	(32,458)	3,302
MPT Steps	62,573	1,877,871	(1,743,165)	(131,514)	65,765
Smoking Cessation Project	55,449	51,730	(32,500)	(61,908)	12,771
Make Every Contact Count	26,513	51,000	(20,489)	(25,547)	31,477
Core 20 Community Connections	-	-	-		-
FAM Big Local Grant	-	-	-		-
NHS Heath Screening Care	247,558	-	(130,640)	(24,857)	92,061
Iceland Unit	8,390	53,113	(39,865)	11,215	32,853
Office for Health Improvement	4,686	57,535	(43,780)	(18,441)	-
Young Justice in Sport Fund	91	-	1,266	(1,357)	-
NCS Targeted Community Experience	-	45,169	(41,252)	(3,917)	-
Preston UK Prosperity Fund	-	180,989	(174,614)	(6,375)	-
PAM Self-management training course	-	50,000	(18,236)	(10,000)	21,764
Health Coaches Training	-	40,000	(18,849)	(8,000)	13,151
Pendue UK Prosperity Fund	-	53,402	(52,813)	-	588
Rossendale UK Prosperity Fund	-	81,000	(39,581)	(11,021)	30,398
Sports Welfare Officers	-	54,600	(21,101)	(900)	32,599
Total restricted funds	1,015,685	5,697,700	(5,789,114)	(43,753)	880,518

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Unrestricted funds	506,321	443,401	(455,988)	43,753	537,487
Total funds	1,522,006	6,141,101	(6,234,680)	-	1,418,005

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16 Funds (cont)

	Fund balances at 1 April 2022	Income received this year	Expenditure	Transfers between funds	Fund balances at 31 March 2023
	£	£	£	£	£
Restricted funds					
Workforce Development	3,807	42,500	(30,516)	(6,055)	9,736
Tackling Inequalities Funding	44,030	208,000	(161,333)	-	90,697
ESIF 2.1 Business Health Matters	40,080	1,475,316	(1,456,707)	(14,420)	44,268
Hub / Charity Shop Accrington	69,546	74,571	(67,441)	(9,837)	66,839
Core 20 Community Connections	-	65,523	(59,096)	(6,427)	-
Rossendale Youth Works	15,730	36,472	(40,575)	(509)	11,118
FAM Big Local Grant	-	1,956	(1,598)	(358)	-
Regional Social Prescribing	6,556	21,946	(22,689)	-	5,814
Pendle New Town	21,601	111,890	(102,994)	(7,434)	23,063
LCC Healthy Weight Service	-	10,000	-	(10,000)	-
NHS Health Screening Care	-	300,000	(37,442)	(15,000)	247,558
Iceland Unit	-	8,445	(4,819)	4,764	8,390
United Together	27,125	9,828	(21,161)	14,001	29,793
School Games – Capacity	81	25,000	(25,068)	-	13
School Games – Delivery	32,939	34,857	(42,331)	-	25,464
Office for Health Improvement & disparities	-	28,768	(15,753)	(8,329)	4,686
Youth Justice in Sport	-	19,894	(13,439)	(6,364)	91
Insight	33,370	-	(19,710)	23,450	37,110
Communications & Marketing	10,475	-	(22,855)	39,980	26,600
Challenge Through Sport	52,193	7,868	(12,167)	(16,186)	31,708
Sports Leaders	3,427	-	-	(3,427)	-
More Positive Together	22,628	830,734	(712,834)	(83,158)	57,369
Active Lives Survey	3,881	20,150	(17,238)	(1,500)	5,294
BHM Sales & Marketing	4,787	-	(38,231)	33,500	56
Workforce Development Innov	6,836	-	(1,421)	(750)	4,665
Opening Up Schools Facilities	-	33,510	(30,948)	(3,300)	(738)
Healthly Ageing Trailblazer	-	361,727	(598,282)	236,555	-
Rossendale Works	22,538	78,678	(70,663)	(5,345)	25,208
StreetGames Holiday Activities	-				
Children & Young People	75,405	221,853	(179,047)	(76,740)	41,471
Blackburn Public Health CSI	20,529	31,973	(20,384)	(2,907)	29,211
Commonwealth Games National	11,100	-	(8,950)	(2,150)	-
MPT Steps	36,790	2,211,120	(2,037,026)	(148,311)	62,573
Smoking Cessation Project	52,600	51,729	(40,915)	(7,965)	55,449
Moving Communities Fund	-				
Make Every Contact Count	10,000	40,000	(8,487)	(15,000)	26,513
Children and Young People Innovation	17,800	17,880	-	628	36,308
Substance Misuse Project	60	78,110	(60,767)	(8,136)	9,358
Total restricted funds	645,914	6,460,297	(5,982,796)	(107,729)	1,015,685
Unrestricted funds	475,225	397,949	(474,582)	107,729	506,321
Total funds	1,121,139	6,858,246	(6,457,378)	-	1,522,005

Docusign Envelope ID: BD9988F1-B538-4C13-9354-D6F3C302FB21

16 Funds (continued)

Purpose of the restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of an appeal for particular projects. Notes:

- ***Workforce Development*** – Sport England project that supports Workforce Development
- ***Positive Together*** – Project funded by various partners providing resource and other capacity to work with offenders to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and reduce the risk of reoffending. This reflects that the funds are being used as match funding for the More Positive Together project.
- ***School Games – Capacity*** – Sport England project to contribute to the salary costs of the project officer responsibility for organising the school games event.
- ***School Games – Delivery*** – Sport England project and sponsorship to pay for the resources, promotion and delivery of the School Games Events.
- ***Insight*** – Research and Insight budget supporting the training and research projects of the Research & Insight officer and contributes towards student assistants for research projects. Funded by commissioned work for partners and projects.
- ***Communications & Marketing*** – The fund represents the marketing and communications elements of a number of projects. Marketing budgets have been pooled from across a number of projects to pay for marketing and communication and its activities with promotional products, training, equipment and research. Bringing together these allocated funds allows for transparency of spend and efficiency of resources. Transfers have therefore been made from various other restricted funds to reflect this.
- ***Challenge Through Sport*** – Challenge through Sport Initiative (CSI) project, funded and supported by various partners to pay for support workers and project manager and activities to use sport and physical activity to enhance recovery of adults with drug, alcohol and other dependency problems.
- ***Regional Social Prescribing -*** The purpose of the Regional Social Prescribing funding is to provide a resource (in the form of a staff member) to work with partners across the North West region relating to the promotion and inclusion of physical activity in social prescribing activity taking place. Specifically, the project aims to ensure that physical activity is embedded as a key part of social prescribing programmes and work across the North West.

Docusign Envelope ID: BD9988F1-B538-4C13-9354-D6F3C302FB21

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***More Positive Together*** – European funding (ESIF) targeting IMD areas in Lancashire – hardest to reach inactive/ unemployed, help towards employment.
- ***Active Lives Survey*** – Sport England funding to facilitate a new school-based Active Lives Survey for Children and Young People to measure participation in sport and physical activity among children in school years 1 to 11.
- ***Children and Young People Innovation*** – Support the innovation and administration of satellite clubs.
- ***CSI North & Central Substance Misuse Project*** – This is part of the Challenge Through Sport Initiative work funded by CGL engaging people in physical activities and referring into other support services.
- ***Healthy Ageing Trailblazer*** (*Project has now ended)*– The purpose of these funds is related to the Healthy Ageing Industrial Strategy Challenge Fund Competition. Initial funding from UCLan was provided to secure consultancy support for the submission of a stage 1 application, including drafting of the application form and preparation sessions for the formal interview which was part of the application process.
- ***ISCF Business Health Matters*** - The ISCF Business Health Matters project is an industrial research project, part funded by Innovate UK. The project involves 14 partners and the purpose is to test and develop health screenings and associated healthy lifestyle interventions in the workplace, which cover both physical and mental health and are delivered by staff from a leisure background. The projects main objective is to test and learn in order to develop a service, which can provide a range of workplace health offers to businesses across Lancashire. The project is also looking to ensure the service is commercially viable and can be delivered without the need of grant funding when the Innovate UK funding ends in March 2024.
- ***Core 24 connectors*** - This is a partnership project with the NHS Innovation Agency and Vcfse partners from Blackpool. The aim is to collect the experiences and insights from people living in deprived areas and with long term conditions to better inform and design health and wellbeing services commissioned by the Lancashire and South Cumbria ICS.
- ***MECC - Making Every Contact Count*** - Many long-terms diseases in our population are closely linked to known behavioural risk factors. Around 40% of the UK's healthy life years lost are attributable to tobacco, hypertension, and alcohol, being overweight or being physically inactive. Making changes such as stopping smoking, improving diet, increasing physical activity, losing weight and reducing alcohol consumption can help people to reduce their risk of poor health significantly. Making every contact count (MECC) is an approach to behaviour change that utilises the millions of day to day interactions that organisations and people have with other people to encourage changes in behaviour that have a positive effect on the health and wellbeing of individuals, communities and populations.
- ***Street Games Holiday Activities fund*** (*Project has now ended)*- To provide additional capacity to support Street Games coordination of the coastal Holiday Activity Fund Programme in Summer 2021.

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16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Rossendale Works CSI*** – An employment project focussed purely on the Local Authority district of Rossendale. The Economic Development Team at Rossendale Borough Council provides funding to Active Lancashire to employ support workers who provide support for local businesses to engage new employees via trial work placements. These are supplemented by a range of positive engagement and training activities delivered locally.
- ***Opening Schools Facilities*** – This is a Sport England funded programme which supports schools in any issues they have with making the best use of their facilities. The work involves researching the most common issues and providing a range of support to help schools maximise the use of their facilities. This could include help with business planning or staffing so that facilities can be used in the evenings/ weekends for example.
- ***Workforce Development Innovation*** – Sport England funding to support our work in prisons and with Lancashire United – the football trust consortium. The innovation is working to develop staff within the prison so that they can provide a wider range of activities; development for those in prison so that some of them can achieve basic qualifications before leaving prison and finally to develop Football Community Trust staff so that they are better equipped to engage with those in prison and when they come back into the community.
- ***Tackling Inequalities Funding -*** The Tackling Inequalities Fund exists to reduce the negative impact of coronavirus and the widening inequalities in sport and physical activity. It focuses on under-represented groups, particularly - Lower socio-economic groups; Black, Asian and Minority Ethnic communities; Disabled people and People with long-term health conditions. This National Lottery money will enable community groups to continue to exist and engage with their communities, with a view to keeping them active during both the lockdown and early recovery stages. The fund is designed to deal with the 'here and now' issues caused as a result of coronavirus and aims to support community organisations working with priority audiences so they have a future to plan for. In Lancashire we are identifying and supporting community groups who can reach out and support those with immediate need, and who may not be reached through traditional channels. They put together a short proposal regarding identified need, activities, costs and impact, which are assessed by Active Lancashire staff and submitted to Sport England for approval. Once approved we distribute 50% of the agreed funding and with good progress the second instalment is paid to the community group. They in turn provide feedback, information for case studies and shared learning.
- ***MPT STEPS*** - MPT Steps is a Lancashire partnership project, funded by the European Social Fund (ESF) programme, which will aim to engage with over 4,000 job seekers who may have recently been made unemployed or those who are economically inactive living in Lancashire. The project, set to run until December 2023, will seek to address the issues faced by disadvantaged Lancashire communities in accessing or re-accessing the job market as a result of the Covid-19 Pandemic. It brings together various organisations from different sectors to share best practice and provide greater coverage across the county. MPT Steps will provide tailored 1-2-1 mentoring support to residents living in Lancashire, with the opportunity to engage in a range of activities which will help improve overall health and wellbeing.

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16 Funds (continued)

Purpose of the restricted funds (continued)

- ***ESIF 2.1 Business Health Matters*** - This is a project designed to improve the skills of people in employment across Lancashire and help them retain employment. The project will provide basic skills, level 2 and level 3 qualifications to participants. These qualifications will be delivered by project partners and a big focus of the project will be the delivery of level 2 and level 3 Workplace Health Champion qualifications. Active Lancashire is the project lead.
- ***Rossendale Youth Works*** - A project in Partnership with Rossendale Borough Council supporting the Economic Growth of the borough with a specific focus on Young People age 18-25. The project works with Local Businesses to provide work experience placements of 4 weeks to those participants who have been supported towards the labour market. Referrals come direct from the Local Job Centre Plus and all participants are supported with Health & Wellbeing by support officers.
- ***Pendle New Town Deal*** - A project in Partnership with Pendle Borough Council to establish a Youth Employment Hub working alongside DWP Colleagues. Young People will be referred from the work coaches and supported in depth with a range of local opportunities and services that support Young People age 16-25 on that employment journey. The YES Hub has recently opened its doors on Scotland Road in Nelson working along Lancashire Adult Learning (Nelson Group) and a range of local delivery partners.
- ***LCC Healthy Weight Service*** - The Healthy Weight Service is a service funded by Lancashire County Council and delivered by local authorities or leisure trusts in the 12 local authority areas of the county. The service provides support to people with a Body Mass Index of 30 to 39.9, to help them achieve sustained behaviour change and lose weight. Active Lancashire performs the monitoring function for the service.
- ***Moving Communities*** (*Project has now ended)*- Moving Communities is a data platform which provides insight on leisure facilities across Lancashire. The objective is to provide facility planning support to Leisure Trusts and Local Authorities driven through this data and encourage usage of the site to drive better quality insight.
- ***FAM Big Local Grant*** - Resident led big local groups which aims to improve lives of those in Fishwick and St Matthews ward of Preston. The objective is to improve our placed based understanding through managing a physical and mental wellbeing project, by offering services to residents, working in partnership with other local organisations.
- ***Commonwealth Games Legacy fund*** - School Games extension funding through Sport England to delivery commonwealth games inspired programmes, funding each School Games Officer as per Sports England agreements with central resource for targeted interventions and CPD
- ***Children & Young People*** - Sport England funding aligned to the primary role, to have a strong understanding of young people (people and place), and work with local structures to develop and deliver positive experiences for young people (over 5) in order to increase the number of children and young people who have a positive attitude towards sport and physical activity. Working in local places should also support the priorities, in particular of tackling inequalities and reducing inactivity.
- ***Young People Forward*** (*Project has now ended)* -To use sport to improve the physical and mental health, self-efficacy and resilience of young people who are homeless or at risk of homelessness. Sport and activity will be used as a positive intervention to help address the challenges the young people face and improve their physical and mental wellbeing. Additional support will also be given to help some of the young embark on a journey out of homelessness. This approach will also benefit the community organisations to enhance their support offer to young people leading to sustained community provision.

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16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Active Seconds*** - The shop will build on the projects physical activity roots and will be selling second-hand goods to encourage people to begin their wellbeing journeys. Donations are received from local organisations and people in the community such as Bric-a-Brac, furniture, clothes, electrical items etc. All proceeds from the store will go directly back into the project itself, allowing for their team of support workers to continue carrying out life-changing initiatives for the benefit of Lancashire residents. The space at the back of the store will help support the delivery of the project, with a designated area to be used to carry out meetings, training and physical activity sessions.
- ***Blackburn Public Health Project*** - The Crime Harm Reduction Project supports work on drug related crime reduction and drug related deaths. A joined-up approach to engage prisoners pre-release and immediately post release and provide support via The 180 Project (a community recovery programme in BwD aiming to turn recovering addicts and alcoholics into 'athletes' using an adapted CrossFit programme) and Active Lancashire (a bespoke behaviour change programme helping people improve their skills and employment prospects, build confidence and community integration to help prevent reoffending).
- ***Stop Smoking Project*** - Is part of the Tobacco Control Programme helping people to stop smoking, prevent first time smokers, to reduce harm from tobacco and develop smoke free environments. We will liaise and work with GP's, pharmacy, health & social care, hospital and community services across the 4 primary care networks in Blackburn with Darwen. To promote the benefits of stopping smoking and the stop smoking services through a variety of interventions including brief assessment, advice, events and signposting to further support. This will include individual and group based interventions, signposting and referring to participating pharmacies delivering the Stop Smoking Service.
- **EHSC NHS Health Screening Care Pulmonary Rehab Personalised Care Pathway Project** - The funding will be used to fund Health and Wellbeing Champions who will be used to support people with long term conditions to self-manage their health in a more proactive manner and signpost to physical activity and wellbeing support.
- **EYJSF Youth Justice Sport Trust Fund** - The Ministry of Justice funding is invested in sports programmes to effectively deliver against criminal justice outcomes in the financial year to the end of March 2023. The programme will use sport to enhance positive outcomes for vulnerable young people in the context of youth crime. The funds will support voluntary and community sports organisations to carry out targeted work supporting children and young people who are at risk of entering the criminal justice system.
- **OHID – Office for Health Improvement & Disparities** - From Harm to Hope is a 10-year drugs strategy acting upon the recommendations of Dame Carol Black's Independent Drugs Review. The Department of Health and Social Care is providing additional funding to improve services across the country in line with the ambitions of the 2021 drug strategy which focuses on delivering three strategic priorities: Breaking drug supply chains, Delivering a world-class treatment and recovery system, Achieving a generational shift in demand for drugs. The strategy and subsequent funding to tackle drugs is designed to cut crime and reduce both the supply and demand for drugs by getting more people into treatment, breaking the cycle of crime driven by addiction and keeping drug-related violence out of neighbourhoods across the country. Lancashire has been recognised as an area of greatest need and has received funding through the Supplementary Substance Misuse Treatment and Recovery Grant (SSMTRG) 2022-2025 to improve the treatment offer in the county and to ensure that better access to treatment is fast tracked for the poorest and most vulnerable.

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16 Funds (continued)

Purpose of the restricted funds (continued)

- **ESWO Sport Welfare Officers -** In response to the Whyte Review (2022), which questioned the level of safeguarding responsibility delegated to volunteers at regional/local level, Sport England's (SE) policy response is to fund a professional national network of Sport Welfare Officers (SWO) in England until March 2027. Active Lancashire have received investment for two (FTE) County Sport Welfare Officer posts who will be part of a wider network of Officers who will add capacity and expertise to the existing safeguarding role across Active Partnerships. They will provide training, support and guidance to a range of clubs and groups across the county to create an effective welfare culture.
- **EPAM Personalised Care Patient Activation** - This fund is provided to organise and administer PAM training across Lancashire and South Cumbria ICB footprint. The training provides participants from health, local authorities and the VCFSE with the ability to carry out Patient Activation Measurement, which basically provides a score regarding how motivated a person is to change their behaviours.
- **HCT - Health Coaches Training** - This funding is to organise and administer Health Coach Training across Lancashire and South Cumbria ICB footprint. The training provides participants from health, local authorities and the VCFSE with the skills to support a person to positively change behaviours relating to their health.
- **EROUK Rossendale UKSPF –** A funding stream to specifically support those who are Economically Inactive in the Rossendale Area. The fund will cover Active Lancashire Internal Staff costs to deliver the project on behalf of Rossendale BC.
- **EPRUK Preston UKSPF –** A fund from Preston City Council to deliver the Move Forward Project. This will support Preston residents who are economically inactive to achieve outcomes to move closer to the labour market. This will be delivered by a number of partners.
- **EPEUK Pendle UKSPF -** A fund from Pendle Borough Council to deliver the Move Forward Project. This will support Pendle residents who are economically inactive to achieve outcomes to move closer to the labour market. This will be delivered by a number of partners.
- **ENCS National Citizen Service** – A project to develop Personal Development Pathways for 16/17 year olds in the Pennine Lancashire region who would not normally access NCS or similar experiences and will require additional on-going wrap-around support from our mentorship team to enable them to access activities and to retain and progress.

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17 Fund balances represented by

	General Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Balance at 31 March 2024 £'000
Tangible fixed assets	**6,255**	**-**	**7,676**	**13,931**
Current assets	**600,938**	**-**	**1,805,159**	**2,406,097**
Creditors falling within one year	**(69,706)**	**-**	**(932,318)**	**(991,602)**
	537,488	**-**	**880,517**	**1,418,005**

Prior year	General Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Balance at 31 March 2023 £'000
Tangible fixed assets	**6,806**	**-**	**18,603**	**25,409**
Current assets	**569,857**	**-**	**2,970,897**	**3,540,754**
Creditors falling within one year	**(70,343)**	**-**	**(1,973,815)**	**(2,044,158)**
	506,320	**-**	**1,015,685**	**1,522,005**

18 Operating lease commitments

At the year end, the total of future minimum lease payments under non-cancellable operating leases was:

	2024 Land and buildings £	2024 Other £	2023 Land and buildings £	2023 Other £
Amounts due within one year	**15,060**	**-**	**14,200**	**-**
Amounts due between one and five years		**-**	**15,060**	**-**
	15,060	**-**	**29,260**	**-**

ACTIVE LANCASHIRE LIMITED

England & Wales - Charity number 1159832

Accounts

Company Registration No. 06859894 (England and Wales)
Charity No. 1159832

Active Lancashire Limited

(A Charitable Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended 31 March 2023

mha
MOORE & SMALLEY

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

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COMPANY INFORMATION

Directors and trustees	Mr M B Cookson	- (Chair)
	Mrs A J Parker	- Resigned 20th April 2023
	Mr R Davies	
	Mr R Richardson	- Resigned 14th March 2023
	Mr D Clarke	
	Ms Z Chikh	
	Mrs L Horner	
	Mr K Masser	
	Mrs S Kothari	
	County Councillor P Buckley	- Resigned 21st March 2023
	County Councillor R Bailey	
	County Councillor M Green	
	County Councillor S Smith	- Appointed 19th April 2023
	Mr Bryan Jones	- Appointed 19th April 2023
Committees		
Human Resources and Remuneration Committee	Mr R Richardson	- (Chair – Resigned 14th March 2023)
	Mrs L Horner	- (Appointed Chair on 19th April 2023)
	Mrs S Kothari	
	Mrs A Parker	- Resigned 20th April 2023
	County Councillor P Buckley	- Resigned 21st March 2023
	County Councillor S Smith	- Appointed 19th April 2023
	Bryan Jones	
Audit and Finance Committee		
	Mr D Clarke (Chair)	
	Mr K Masser (Vice Chair)	
	County Councillor M Green	
	Ms Z Chikh	
Key management personnel:		
Senior leadership team	Mr A Leather	- Chief Executive
	Mr S Oliver	- Director of Finance
	Mrs S Walton	- Director of Business (Resigned 9th September 2022)
	Mr M Stephenson	- Operations Manager
	Mrs B Kay	- Operations Manager
	MR P Blythin	- Operations Manager
	Mr D Wright	- Operations Manager
	Mrs J Moodie	- Operations Manager
	Ms C Ross	- Director of Operations
	Mrs S Walker	- Director of Business Development (Appointed 28th Nov 2022)

COMPANY INFORMATION

Registered office	3 & 4 Farrington House Lancashire Enterprise Business Park Leyland Lancashire PR26 6TW	
Company secretary	Bridgehouse Company Secretarial Limited	- Resigned 6th February 2023
	Ms C Lovick	- Appointed on 7th February 2023
Company number	06859894	
Registered charity number	1159832	
Auditor	MHA Moore and Smalley Chartered Accountants and Statutory Auditor Richard House Winckley Square Preston PR1 3HP	

DIRECTORS' AND TRUSTEES' REPORT

Active Lancashire Ltd is a charitable company limited by guarantee. The trustees, who are also the directors of the company, are pleased to present their annual report together with the financial statements of the charitable company for the year ended 31 March 2023. This report serves the purpose of both a directors' report under company law and trustees' report under charity law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 published in October 2019.

Structure, governance and management
The charitable company is limited by guarantee, registered in England and does not have a share capital. It became a registered charity on 7 January 2015. It is governed under its Articles of Association which sets out its objectives.

Lancashire County Council, as the sole guarantor of the charitable company, is entitled to appoint up to a maximum of 25% of the total number of trustees. The charitable company has formally adopted a target that the representation of directors will be diverse and will, where possible have a minimum of 30% of each gender serving as trustees. The Board of Trustees meets to take decisions relating to every-day matters. Each trustee has one vote and decisions are made by numbers of votes at meetings of the trustees as necessary. The Financial Controls Manual authorises the Chief Executive and other employees to take decisions within approved limits.

In appointing new trustees and replacing trustees who have completed their term of office, the Board, supported by the Chief Executive, considers its skills and any gaps. The appointment of a new trustee is then ratified by Lancashire County Council. New trustees receive an induction pack and training in the role and responsibilities of a trustee.

The trustees have considered the major strategic, business and operational risks which the charitable company faces and systems have been established to support regular reporting of the steps taken to manage and mitigate these risks.

Pay policy for senior staff
The trustees consider that they, with the senior management team, direct, control, and operate the organisation on a day-to-day basis. All trustees give of their time freely and none received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in the notes to the accounts.

The pay of the senior staff is based on National Joint Council pay scales with the Chief Executive on an individual pay scale benchmarked against other voluntary sector executive salary levels. The senior staff are reviewed annually through an appraisal process and incremental increases on the relevant pay scale awarded based on satisfactory performance. The Chief Executive receives an annual appraisal by the Chair of the Board who reports accordingly to the HR & Remuneration Committee of the Board and can recommend an incremental rise on the Chief Executive's pay scale.

Objects and activities of the Charitable Company

Active Lancashire is the leading sport and physical activity charity which supports the Lancashire sub region. Our aim is to increase and sustain participation in, and widen access to, sport and physical activity across the county with particular focus on reducing inequalities and improving opportunities. As the Active Partnership for Lancashire, we are an integral part of the Government's drive to increase levels of movement and engagement in physical activity and sport across England in line with Sport England's "Uniting the Movement" strategy: we are the key bridge between local and regional networks and as such work closely with the Lancashire Sport England funded Place based pilot "TaAF" (Towards an Active future).

Our Strategy and vision for 2021-31 "#ADecadeOfMovement", is to create and embed a culture of health and wellbeing for everyone, through enabling individuals, empowering communities, and encouraging a whole-system approach. Our mission is to work in partnership to tackle inequalities and help people enjoy active lives.

We are committed to increasing participation in Lancashire's communities, particularly those facing inequalities and disadvantage where typically only half of adults are active, particularly in deprived areas.

To deliver our strategy we will continue to engage with and develop the quality of provision within the county's clubs, coaches and volunteer infrastructure, alongside Charitable and Public service organisations, which provide the core of the grassroots participation and sporting offer in our communities. The majority of this provision takes place within the voluntary sector, alongside schools, further and higher education institutions and local authorities. Lancashire has a long and successful grassroots offer but needs longer term investment and development, and Active Lancashire is well placed to support this

.

Our team

As a team, we have a set of values, which we work to and promote through our activities and our behaviour, our culture and our use of resources:

- Working Together
- Everyone Counts
- Forward Thinking
- Influencing Change
- People First
- Passion

Our staff are appraised annually about their commitment to live our organisational values and deliver the strategy of Active Lancashire.

Partnership activity

We are committed to providing strong and consistent leadership to our Place based and thematic partnership networks, enabling them to develop the quality and sustainability of their provision at a cluster and neighbourhood level. We are committed to enabling our partners to deliver high quality local provision and to securing the opportunities and resources that enable them to contribute effectively to supporting our strategy. We continue to develop and innovate in the scope and scale of our partnership activity and to maintain a focus on sport and physical activity, tackling inequalities and improving outcomes, particularly for disadvantaged groups, which reflects our strategic and charitable aims.

Our current portfolio of work includes:

Business Health Matters

We are in year two of our Workplace health pilot, working with business partners and networks including Chambers of Commerce to identify opportunities for our sport and leisure networks to improve the health and wellbeing of our working age population with the aim of improving business productivity. This development work has been in part supported by a grant from UK Research and Investment (UKRI) as part of the National Industrial Strategy Trailblazer programme (Healthy Ageing Challenge). Through this initial investment we have been able to co-develop with our collaborative partners UCLAN, Lancashire MIND and UK Active a business model which we are testing with Lancashire employers to establish the contribution of health checks and social prescribing to support business productivity. In addition to the funding for Healthchecks, we have secured further investment from European Structural and Investment Funds (ESIF) which has allowed us to develop and test a "Workplace health Champion" training course for employers at Levels 2 and 3. This training will enable businesses to be able to access opportunities to improve employee health and wellbeing, with associated improvements in productivity for their businesses.

This work is a key contributor to the Levelling Up Government priorities: Mission seven: to reduce healthy life expectancy inequalities by 2030 and also is contributing to the emerging Lancashire 2050 devolution priority theme of improving the health and productivity of the working age population in the County. Further details of our workplace health offer can be found at www.businesshealthmatters.co.uk

Services to clubs, coaches and volunteers
Research evidence indicates that a quality experience of sport, combined with positive and motivational support helps people get into active lifestyles, sport and helps maintain their participation. Active Lancashire focuses on supporting our workforce, including coaches and volunteers, and organisations such as sports clubs and community centres to provide a quality offer, which is inclusive and reflects the needs of our communities.
Active Lancashire support over 1800 training place opportunities annually in coaching, safeguarding young people and adults, first aid, Mental health first aid, Trauma Informed Practice, club development funding and how to support individuals with additional needs including mental health challenges. Specific support for coach development across all sports can be found at www.coachinglancashire.org.uk and coaches at all levels can register for up-to-date information and training dates.

Schools and the SPAR Lancashire School Games
We continue to grow and support our primary, secondary and specialist schools with their support to their pupils, families and local residents. During 2022, we returned to our full range of County wide School Games challenges and festivals, which took place over the 2022 and 2023 Academic year, engaging over 8,000 young people in inclusive and mixed abilities activities and sporting challenges. We continue to be supported by our long-term sponsor (since 2006) and supporter James Hall (SPAR Ltd) which enables the project to reach more young people from disadvantaged backgrounds. We have also during the past year increased our partnerships with Schools and the contributions they make to their communities; this work includes our role and financial contributions made available through the Sport England Opening School facilities funding to remove barriers and support good practice which enables school facilities indoor and outdoor to be available to support community activity both commercially and through voluntary activity.

More Positive Together and MPT STEPS
More Positive Together (MPT) started in April 2017 and is an employability and skills project funded by ESIF through which we work in partnership with organisations including local authorities, housing associations, the Prince's Trust, Groundwork and Lancashire Wildlife Trust. This project aims to encourage people in disadvantaged areas and communities to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and economy. We have recently secured a third phase of funding extending the project to December 2023 and enabling us to provide a modified project offer (MPT steps) to young people experiencing workless with less complex need. The project has engaged over 5,000 beneficiaries (Jan 2023) and is ahead of its performance targets; supporting more people to enjoy good health and access employment and training opportunities. Planning is in place to enable the project to enter a transfer to local providers and local shut down phase as we enter the final 12 months of operational activity. Active Lancashire is looking at options to sustain the provision of local activity through UK Shared Prosperity Funding (UKSPF) which is a key area of focus for our development work during 2022 and into 2023.

Cycle Recycle
As part of the More Positive Together project and with funding from Lancashire County Council this cycling engagement programme trains cycle repair workshop leaders and others to maintain donated cycles. Its activities include cycle recycling work-shops, learn to ride sessions, road confidence sessions and guided rides. The project has to date returned some 1800 cycles recovered from landfill to the road and provided training to over 300 young people to maintain their cycles and cycle confidently on our Lancashire roads.

Challenge through Sport Initiative
Our Challenge through Sport Initiative is a substance misuse recovery project for adults funded by Lancashire County Council and Pendle and Rossendale Borough Councils as well as the Community Rehabilitation Company.

It enables us provide advice and guidance through support workers with lived experience, using sport and physical activity to enhance the recovery of adults with drug and alcohol problems. It has developed from its pilot and is now evolving to work with participants on Employment and Support Allowance to enhance their employability. The project, now in its eighth year of operation has supported over 8,000 beneficiaries to access a peer level recovery package of support. This initiative also operates a community hub and charity shop in Accrington, which provides meeting and training space as well as income for the project, a second Hub is planned for opening in 2023.

Children & Young People
Active Lancashire has continued to grow our portfolio of partners and projects supporting Children and Young People; this work is made possible through our Sport England Together Funding and also our relationship with TaAF. The focus of the work remains on developing the capacity and capability of our community based organisations to lead and sustain change for young people. Notable examples include our work with the Lancashire Madrassas, where we have worked with the local providers to develop an offering to young people to support activities (including Archery) which are recognised and supported for both girls and boys by the Muslim Faith and its teachings. Further examples include our work in Schools and Youth facilities to provide "Glow Fitness" sessions (UV Light and paints) which are targeted at enabling young people with body image and confidence issues to get active.

Pendle YES Hub
One of our big successes over the past 12 months has been our partnership project in Nelson Town Centre for Young People to overcome barriers to accessing support to engage in training and employment opportunities. This project with the DWP, Nelson Town Deal and the Steps project has seen us lead and manage a "Hub" facility for 16 to 24 year olds, where they can access support from ourselves to get active and engage in fun and confidence building activities, along with support from local providers including Mind, Pendle Action and the Job Centre. The project has been recognised nationally as hugely successful and was visited in October 2022 by the Director General of the DWP.

Rossendale Works
The project; a partnership between Rossendale Council, the DWP and Active Lancashire continues to grow, going from strength to strength. We have worked hard with Rossendale Council to secure the projects future for successive years, assisting the Authority with a Levelling Up application and securing a commitment to expand the project through UKSPF funding on a wider footprint with a larger team. The project has supported over 100 adults with complex needs into employment over the past 12 months and has supported many more through volunteering and development activity. The project was recognised in 2022 the Social Enterprise Lancashire Network (Selnet) Awards as the winner of Social Impact project of the year.

Public benefit
We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our objectives and activities and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the charitable company's aims and objectives.

Achievements during The Year
During the past year we have a number of significant achievements:

- Our leadership in championing the cause of the shared issues of poor health and poor economic outcomes being addressed through enabling physical activity has been recognised through a series of high visits and speaking opportunities including visits from the national DWP leadership team to our projects, European and national Health Network Conference events and a series of local awards for our staff and projects.
- Successful delivery of our 6th Year of ESIF Employment and Skills activity which will see our largest numbers of beneficiaries access and supported by our provision to address inequalities and improve life chances.

- Development of our Social Impact measures which will be tested over the coming 12 months to understand our contribution to Lancashire's communities and will be used as a tool to articulate our contribution to Lancashire.

Financial review
The statement of financial activities for the year is set out on page 16. The charitable company's net expenditure before transfers and other recognised gains and losses was £60,866 (2022: £195,568). There are total reserves as at 31 March 2023 of £1,522,005 (2022 £1,121,139), of which £506,320 are unrestricted reserves, and £1,015,685 are restricted reserves.

The funding from Sport England to support the core infrastructure is maintained at £306,424 and is used to support Sport England's Primary Purpose requirements of working toward an active nation with a further £329,473 Sport England system Partner funding to support the leadership and engagement role with Children & Young People and Workforce Development.

Reserves policy
The trustees review the charitable company's requirements for reserves annually in the light of its main risks. The current policy is to hold sufficient unrestricted reserves to cover its statutory obligations in the event that it is wound up, being three months' staff costs, redundancy and the obligations associated with its office lease. The amount required as at 31 March 2023 was estimated to be £350,000 and this was met.

Plans for future periods
Through our #ADecadeofMovement Strategy and implementation plan we will continue to deliver and develop our collaborative work and partnership offer, working with Sport England, Local Authorities and Voluntary Sector organisations to utilise sport and physical activity to increase participation levels, reduce inactivity and support the health and wellbeing, social cohesion, and community development agenda.

We will continue to deliver the successful award of the last phase of ESIF funding until Dec 2023 (More Positive Together, MPT Steps, Business Health Matters). We are working with Local Authority colleagues to further develop these programmes into UK Shared Prosperity Fund applications, which will be available from Oct 2022 until March 2025.This opportunity will reshape the existing ESIF projects and enable future local flexibility where they are funded by the Local Authorities.

The organisation also intends to further develop its partnerships, research and evaluation of digital technology and its use and effectiveness in increasing activity in physical activity.

The organisation is working closely with the NHS networks and continuing to help develop strategies that include sport and physical activity, that support the health and wellbeing agendas, significant developments which we galvanise over the coming period include our Healthcheck enabled staff who form part of the NHS commissioned Health & Wellbeing Champions (HAWCs). We aim to further develop our Health & Wellbeing offer working with the Integrated Care Board and NHS provider (Hospital) Trusts to provide prevention and demand management activity through our physical activity and health improvement network. We are optimistic that the traction and experience gained from our CSI and BHM will enable us to develop and secure collaborative opportunities for our delivery networks which will allow us to improve health and deliver the aims of our Strategy.

Risk management
The organisation maintains a risk register that is reported to and discussed by trustees at each quarterly Board meeting and reviewed at regular Audit & Finance Committee meetings. This register reports on the predicted impact of the risk and actions required to mitigate the risks.

The key risk faced by the organisation will crystalise over the coming 12 months as the future UKSPF funding is confirmed with Local Authorities from the Autumn of 2022. This funding will provide a 12-18 month stepping stone for our post ESIF projects (BHM, MPT and MPT Steps) as ESIF funding ends in December 2023. The funding is likely to see a 50% reduction in the current levels of funding and critically a reduction in the coverage and scale of the overall project footprints so that we will see a mosaic of provision rather than County coverage.

To mitigate this risk, we intend to bring forward a commercialisation plan to increase our focus on private sector and paid for income for our services; particularly BHM. This commercialisation was always planned for under the UKRI proposal, but is being further invested in, accelerated, and up scaled to transfer the learning and approach to the wider portfolio of Active Lancashire products and services. Our target date for a fully commercialised offer is December 2023.

Alongside the financial risk is the secondary key risk of key staff retention during this transition period. Two members of the Executive Team (Operations Director and Development Director) will leave in 2022/23; with planned interim and transition arrangements being made to bridge the gap until the medium-term financial position is clear (Post Dec 2023 / end of ESIF). This period will be a key concern for staff wishing to be retained by the organisation and for the organisation wishing to retain talented and valued staff that will maintain the momentum of the organisation. Our mitigation strategy for staff retention will be considered in the Quarter 3 review of our People Plan with proposals coming to Board in November 2022.

The key risks are perceived currently to be:

- The level of continuing core and project funding levels from Sport England and how this may develop under the new Department for Digital, Culture, Media and Sport and Sport England strategies. Whilst the organisation is very well positioned to deliver its new strategy, funding from Sport England is falling. Major variances from our core funding are not expected but any significant changes will impact the resource and capacity of the organisation and will be considered by the Audit and Finance Committee.
- Projects supporting the health, social and well-being agenda often involve working with vulnerable adults. The Children Safeguarding Policy has been extended to cover safeguarding of vulnerable adults and has been reviewed by the HR & Remuneration Committee, and a Board safeguarding lead has been appointed to support the executive team and particularly the officers with safeguarding responsibilities.
- The More Positive Together project funded by the European Social Fund is a significant part of the overall activity of the organisation. The end of the current funding agreement is approaching, though further funding has been made available.

Fundraising

We have considered the requirements of the Charities (Protection and Social Investment) Act 2016 regarding disclosures concerning fundraising and fundraising standards and confirm that these do not apply.

Statement of trustees' responsibilities

The trustees (who are also directors of Active Lancashire Limited 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, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the auditor is 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.

Auditor

This report has been prepared in accordance with the provisions applicable to companies entitled to adopt the small companies' exemption.

This report was approved by the Board on 19/07/2023 and signed on its behalf.

.....
Mr M B Cookson – Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of Active Lancashire Limited ('charitable company') for the year ended 31 March 2023, which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 group's 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report have 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Review of minutes of board meetings;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

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

We identified the following areas as those most likely to have a material impact on the financial statements: employment law, health and safety legislation, and compliance with the UK Companies Act.

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

Use of our report

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Nicola Mason (Senior Statutory Auditor)
For and on behalf of
MHA Moore and Smalley
Chartered Accountants and Statutory Auditor

Richard House
9 Winckley Square
Preston
PR1 3HP

Date: .....

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	13,040	14,000	27,040	15,500
Other trading activities	4	-	77,666	77,666	91,594
Charitable activities	5	384,427	6,368,630	6,753,057	5,062,328
Investments	6	482	-	482	22
Total income		397,949	6,460,296	6,858,245	5,169,444
Expenditure on:					
Raising funds	7	-	67,188	67,188	55,189
Charitable activities	8	814,583	5,915,608	6,730,191	5,309,823
Total expenditure		814,583	5,982,796	6,797,379	5,365,012
Net (expenditure)/ income for the year		(416,634)	477,500	60,866	(195,568)
Transfers between funds		107,729	(107,729)	-	-
Net movement in funds before other recognised gains and losses		(308,905)	369,771	60,866	(195,568)
Actuarial gain/ (loss) in respect of defined benefit pension scheme	12	2,207,000	-	2,207,000	666,000
Change in value of reimbursement asset	12	(1,867,000)	-	(1,867,000)	(331,000)
Net movement in funds		31,095	369,771	400,866	139,432
Reconciliation of funds:					
Total funds brought forward		475,225	645,914	1,121,139	981,707
Total funds carried forward		506,320	1,015,685	1,522,005	1,121,139

All of the above results are derived from activities which are continuing.

All gains and losses in the periods are included above.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

BALANCE SHEET

AS AT 31 MARCH 2023

		Unrestricted Funds £	Restricted Funds £	Total funds 2023 £	Total funds 2022 £
Tangible fixed assets	13	6,806	18,603	25,409	29,392
Current assets					
Debtors	14	12,093	2,711,977	2,724,070	2,310,735
Cash at bank and in hand		557,764	258,920	816,684	605,159
		569,857	2,970,897	3,540,754	2,915,894
Creditors: amounts falling due within one year	15	(70,343)	(1,973,815)	(2,044,158)	(1,824,147)
Net current assets		499,514	997,082	1,496,596	1,091,747
Total assets less current liabilities		506,320	1,015,685	1,522,005	1,121,139
Net assets excluding pension liability		506,320	1,015,685	1,522,005	1,121,139
Defined benefit pension scheme liability	12	-	-	-	(1,761,000)
Reimbursement of pension scheme liability	12	-	-	-	1,761,000
Net assets including pension liability		506,320	1,015,685	1,522,005	1,121,139
Represented by:					
Total funds	16	506,320	1,015,685	1,522,005	1,121,139

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

These accounts were approved by the Board and authorised for issue on 19/07/2023 ..... and are signed on their behalf by:

M B Cookson

.....

Mr M B Cookson - Chair

Company No: 06859894

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

		2023 Total	2022 Total
		£	£
Cash generated by/ (used in) operating activities	(a)	**229,013**	**(66,483)**
Cash flows from investing activities			
Investment income	6	**482**	22
Purchase of tangible fixed assets	13	**(17,970)**	(37,376)
Cash used in investing activities		**(17,488)**	(37,354)
Increase/ (decrease) in cash and cash equivalents in the year		**211,525**	(103,837)
Cash and cash equivalents at the beginning of the year		**605,159**	708,996
Cash and cash equivalents at the end of the year		**816,684**	605,159

(a) Reconciliation of net movement in funds to net cash flow from operating activities

Net movement in funds		**400,866**	**139,432**
Investment income received	6	**(482)**	**(22)**
Depreciation	13	**21,963**	12,671
Increase/ (decrease) in debtors	14	**(413,335)**	**(1,329,604)**
(Increase)/ decrease in creditors	15	**220,011**	**1,111,040**
Net cash generated by/ (used in) operating activities		**229,013**	**(66,483)**

Of the cash and cash equivalents at the end of the year, £557,764 relates to unrestricted funds (2022: £600,369) and £258,920 relates to restricted funds (2022: £4,790).

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements have been prepared under the historical cost convention.

Active Lancashire Limited 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 note(s).

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 charitable company to continue as a going concern. The trustees have considered, the impact of the cost of living crisis, and the effects of funding changes in relation to post-brexit changes, and make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that there are adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 charitable company and which have not been designated for other purposes. Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised 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.

1 **Accounting policies (continued)**

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Detailed analyses of the expenditure, including irrecoverable VAT, are provided in the notes to the accounts.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the period of the lease.

Fixed assets and depreciation

Fixed assets greater than £250 are included at cost. Depreciation is provided on all tangible fixed assets calculated to write off the cost over its expected useful life as follows:

Equipment	-	33.3% on cost

Debtors

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

Creditors

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charitable company 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.

Pension costs

The company operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. Contributions payable by the charitable company during the year are included within wages and salaries. Any additional current service costs and finance costs over the contributions payable are included separately within costs of charitable activities as an exceptional item. Actuarial gains and losses are recognised immediately.

Although this does not meet the presentational requirements of FRS 102, the trustees believe this provides a better understanding of the impact on the result for the year than accounting for pension costs under FRS 102.

1 **Accounting policies** (continued)

Pension costs (continued)

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. Pension scheme deficits are recognised in full on the balance sheet.

Lancashire County Council has provided an indemnity to the trustees of the pension scheme guaranteeing that the scheme will not suffer any loss or damage as a result of the charitable company participation in the scheme. The intention of this guarantee is that, should the charitable company cease in operational existence and the pension deficit crystallise, this liability would be met by Lancashire County Council under the guarantee. A corresponding reimbursement of the pension scheme deficit is included in the charitable company's balance sheet and has been deducted from the pension scheme deficit to show an overall neutral position in order to present a true and fair view. Whilst the charitable company continues as a going concern it will make deficit contributions if these are required and it is able to pay them, but no liability is recognised in the charitable company's balance sheet in respect of such payments.

Changes in the value of the reimbursement asset are included in the Statement of Financial Activities.

Taxation

As a registered charity, the company is exempt from taxation on its income and gains, provided they are used for its charitable purposes.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The present value of the defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. Any changes in these assumptions, which are disclosed in note 12, will impact the carrying amount of the pension liability.

The trustees do not believe that there are any other estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2 Company status

The charitable company is a company limited by guarantee and became a registered charity on 7 January 2015. The sole member of the company is Lancashire County Council and in the event of the company being wound up, the liability in respect of the guarantee is limited to £1.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Sponsorship income	13,040	14,000	27,040	15,500

Prior year	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Sponsorship income	-	15,500	15,500	11,229

4 Other trading activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Accrington Hub	-	72,520	72,520	84,947
Other Project Funding	-	5,146	5,146	6,647
	-	77,666	77,666	91,594

Of the other trading income for the prior year, £91,594 relates to restricted income and £nil unrestricted income.

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Sport England Funding	306,424	602,959	909,383	1,202,958
ESIF Funding	-	4,511,218	4,511,218	2,964,542
ISCF Funding	-	329,439	329,439	255,374
Other Project Funding	8,539	666,428	674,967	341,515
Local Authority Funding	49,500	258,586	308,086	273,960
Course Fees	19,964	-	19,964	23,979
	384,427	6,368,630	6,753,057	5,062,328

5 Income from charitable activities (continued)

Prior year	Unrestricted funds £	Restricted funds £	2022 Total £
Sport England Funding	306,424	896,534	1,202,958
ESIF Funding	-	2,964,542	2,946,542
ISCF Funding	-	255,374	255,374
Other Project Funding	16,096	325,419	341,515
Local Authority Funding	34,000	239,960	273,960
Course Fees	23,979	-	23,979
	380,499	4,681,829	5,062,328

6 Investment Income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Bank interest	482	-	482	22

The total of £22 in the previous year was all unrestricted income.

7 Costs of raising funds

	2023 Total £	2022 Total £
Wages and salaries	42,924	24,144
Premises and office costs	6,196	5,551
Rent and rates	7,560	3,950
Depreciation	1,220	1,020
Staff training	1,614	1,807
Travel expenses	378	1,704
Project delivery costs	5,705	10,393
Research, marketing & promotion	1,591	6,620
	67,188	55,189

All costs of raising funds were attributable to restricted funds.

8 Analysis of expenditure on charitable activities

	2023 Total £	2022 Total £
Direct costs		
Wages and salaries	2,050,430	1,675,062
Premises and office costs	51,703	55,395
Rent and rates	26,890	25,727
Depreciation	20,733	11,651
Staff training	38,350	24,857
Travel expenses	48,059	23,197
Project delivery costs	3,867,963	2,963,665
Research, marketing & promotion	228,627	140,617
Exceptional pension adjustment (note 13)	340,000	335,000
Governance costs	57,436	54,652
	6,730,191	5,309,823

All of the above expenditure is directly attributable to the promotion of sport.

Expenditure on charitable activities was £6,730,191 (2022: £5,309,823) of which £814,583 was unrestricted (2022: £818,271) and £5,915,608 was restricted (2022: £4,491,552).

Analysis of expenditure on charitable activities (continued)

Governance costs

	2023 Total £	2022 Total £
Audit and accountancy	10,200	7,440
Legal and professional fees	47,236	47,212
	57,436	54,652

9 Net income/ (expenditure) for the year

	2023 £	2022 £
This is stated after charging:		
Auditor's fees (exclusive of VAT)	6,200	5,150
Depreciation of owned fixed assets	12,671	2,950
Operating lease rentals	14,745	14,745

Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023 £	2022 £
Salaries	1,670,588	1,397,963
National Insurance	171,405	129,312
Pensions	227,380	171,931
	2,069,373	1,699,206

The number of employees whose remuneration for the year exceeded £60,000 was:

	2023 Number	2022 Number
£70,000 to £79,999	-	1
£85,000 to £89,999	1	-

Of the employees whose remuneration exceeded £60,000, there is one employee (2022: one) accruing benefits under defined benefit pension schemes.

The trustees were not paid and did not receive any other benefits from employment with the charitable company in the year (2022: £nil). Trustees were reimbursed out of pocket expenses during the year, totalling £6 (2022: £nil). No trustee received payment for professional or other services supplied to the charitable company (2022: £nil).

The key management personnel comprise the trustees, the Chief Executive, the Director of Business, the Operations Managers, the Director of Operations and the Director of Finance. The total employee benefits of the key management personnel, including National Insurance and pension contributions, were £583,671 (2022: £539,842)

10 Staff numbers

	2023 No	2022 No
The average number of employees during the year was as follows:	59	57
The average number of full time equivalent employees during the year was as follows:	52	48

11 Related party transactions

During the year, the charitable company received funding of £30,800 (2022: £35,000) from Lancashire County Council, and paid £nil (2022: £3,905) to Lancashire County Council for the use of conference facilities and other services.

Directors C G Standish and S Burnett hold management positions at Regenda Homes and West Lancashire Borough Council respectively: both organisations are partners in the More Positive Together project. During the year amounts totalling £1,266 (2022: £52,359) were payable to Regenda Homes, of which £57,334 (2022: £56,122) was in relation to this project.

All project-related payments were at arm's length and the same processes and checks were applied prior to the payments as for any other organisation.

At the year end the charitable company owed £nil and £nil to Regenda Homes and West Lancashire Borough Council respectively (2022: £nil and £3,506). There were no other outstanding balances with related parties as at 31 March 2023 (2022: £nil).

12 Pension scheme

On 1 April 2010 the charitable company was admitted into a multi-employer defined benefit scheme, operated through Lancashire County Council. The assets of the scheme are administered by trustees in a fund independent from the charitable company.

FRS 102 Section 28 Employee Benefits requires the use of actuarial techniques to assess the present value of future pension liabilities. In accordance with FRS 102, the charge for the scheme has been calculated on the sum of the cost of benefits accruing in the year, the increase in the value of benefits already accrued and the expected return on net assets. The charitable company's contribution to the scheme during the year amounted to 10.4% of pensionable salaries and its expected contribution to the scheme for the year ending 31 March 2022 is £220,000. At the year-end £25,781 (2022: £22,450) was owed to the scheme in respect of contributions.

Lancashire County Council guarantees any pension scheme deficit crystallising if the charitable company is wound up or leaves the scheme. The deficit has reduced by £1,867,000 in the year and a decrease of £1,867,000 in the corresponding reimbursement asset has therefore also been recognised. An analysis of the movements in the deficit during the year is shown below:

	2023 £	2022 £
At 1 April	(1,761,000)	(2,092,000)
Total operating charge: current service cost	(515,000)	(450,000)
Total operating charge: part service cost	-	-
Total other finance costs: interest costs	(45,000)	(44,000)
Actuarial gain/ (loss)	2,207,000	666,000
Employer contributions (less admin expenses)	222,000	159,000
At 31 March	106,000	(1,761,000)

Analysis of the amount recognised as the actuarial gain/ (loss) in the statement of financial activities:

	2023 £	2022 £
Difference between expected and actual return on assets	2,207,000	666,000
Actuarial gains/ (losses)	2,207,000	666,000

Analysis of the amount recognised as an exceptional item within the expenditure on charitable activities in the statement of financial activities:

	2023 £	2022 £
Total operating charge: current service cost	(515,000)	(450,000)
Total other finance costs: interest costs	(45,000)	(44,000)
Employer contributions (less admin expenses)	220,000	159,000
At 31 March	(340,000)	(335,000)

12 Pension scheme (continued)

The amounts included in the balance sheet arising from obligations in respect of defined benefit pension plans are as follows:

	2023 £	2022 £
Fair value of plan assets	3,798,000	3,316,000
Present value of defined benefit obligations	(3,692,000)	(5,077,000)
Surplus in scheme	106,000	(1,761,000)

This surplus has not been recognised as a financial asset as it is deemed to not be recoverable

An analysis of the movement in the present value of defined benefit obligations:

	2023 £
At 1 April 2022	(5,077,000)
Current service cost	(515,000)
Past service cost	-
Benefits paid	(14,000)
Actuarial gains/ (losses)	2155,000
Contributions from scheme members	(98,000)
Interest cost	(143,000)
At 31 March 2023	(3,692,000)

An analysis of the movement in the fair value of plan assets:

	2023 £
At 1 April 2022	3,316,000
Interest income	98,000
Return on plan assets	52,000
Benefits paid	14,000
Contributions by the employer (less admin expenses)	220,000
Contributions from scheme members	98,000
At 31 March 2023	3,798,000

12 Pension scheme (continued)

The fair value of plan assets at the reporting period end was as follows:

	2023 £	2022 £
Equities	4,000	3,000
Government & other bonds	8,000	27,000
Property	57,000	53,000
Cash/ liquidity	30,000	83,000
Other	3,699,000	3,150,000
	3,798,000	3,316,000

The principal assumptions used for the actuarial valuation were:

	2023 %	2022 %
Rate of increase in salaries	4.2	4.6
Rate of increase in pensions in payment	2.8	3.2
Discount rate	4.7	2.8
Inflation assumption	2.7	3.1

Mortality assumptions
The assumed life expectations on retirement at age 65 are:

	2023 Years	2022 Years
Retiring today		
- Males	21.5	22.3
- Females	23.8	25.0
Retiring in 20 years		
- Males	22.8	23.7
- Females	25.6	26.8

13 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022	59,028
Additions	17,971
Disposals	-
At 31 March 2023	**76,998**
	-
Depreciation	
At 1 April 2022	29,636
Charge for the year	21,953
Eliminated on disposals	-
At 31 March 2023	**51,589**
Net book value	
At 31 March 2023	**25,409**
At 31 March 2022	29,392

14 Debtors: Amounts falling due within one year

	2023 £	2022 £
Trade debtors	8,467	471,977
Prepayments and accrued income	2,715,604	1,838,758
	2,724,070	2,310,735

15 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	116,562	115,167
PAYE and social security	50,975	97,531
Other creditors	30,337	27,104
Accruals and deferred income	1,846,284	1,584,345
	2,044,158	1,824,147

15 Creditors: Amounts falling due within one year (continued)

Accruals and deferred income includes deferred income as shown below.

	2023 £	2022 £
Balance as at 1 April 2023	366,468	1,500
Amounts written back from income earned from charitable activities	(366,468)	(1,500)
Amount deferred in year	-	366,468
Balance as at 31 March 2023	-	366,468

16 Funds

	Fund balances at 1 April 2022	Income received this year	Expenditure	Transfers between funds	Fund balances at 31 March 2023
	£	£	£	£	£
Restricted funds					
Workforce Development	3,807	42,500	(30,516)	(6,055)	9,736
Tackling Inequalities Funding	44,030	208,000	(161,333)	-	90,697
ESIF 2.1 Business Health Matters	40,080	1,475,316	(1,456,707)	(14,420)	44,268
Hub / Charity Shop Accrington	69,546	74,571	(67,441)	(9,837)	66,839
Core 20 Community Connections	-	65,523	(59,096)	(6,427)	-
Rossendale Youth Works	15,730	36,472	(40,575)	(509)	11,118
FAM Big Local Grant	-	1,956	(1,598)	(358)	-
Regional Social Prescribing	6,556	21,946	(22,689)	-	5,814
Pendle New Town	21,601	111,890	(102,994)	(7,434)	23,063
LCC Healthy Weight Service	-	10,000	-	(10,000)	-
NHS Health Screening Care	-	300,000	(37,442)	(15,000)	247,558
Iceland Unit	-	8,445	(4,819)	4,764	8,390
United Together	27,125	9,828	(21,161)	14,001	29,793
School Games – Capacity	81	25,000	(25,068)	-	13
School Games – Delivery	32,939	34,857	(42,331)	-	25,464
Office for Health Improvement & disparities	-	28,768	(15,753)	(8,329)	4,686
Youth Justice in Sport	-	19,894	(13,439)	(6,364)	91
Insight	33,370	-	(19,710)	23,450	37,110
Communications & Marketing	10,475	-	(22,855)	39,980	26,600
Challenge Through Sport	52,193	7,868	(12,167)	(16,186)	31,708
Sports Leaders	3,427	-	-	(3,427)	-
More Positive Together	22,628	830,734	(712,834)	(83,158)	57,369
Active Lives Survey	3,881	20,150	(17,238)	(1,500)	5,294
BHM Sales & Marketing	4,787	-	(38,231)	33,500	56
Workforce Development Innov	6,836	-	(1,421)	(750)	4,665
Opening Up Schools Facilities	-	33,510	(30,948)	(3,300)	(738)
Healthly Ageing Trailblazer	-	361,727	(598,282)	236,555	-
Rossendale Works	22,538	78,678	(70,663)	(5,345)	25,208
StreetGames Holiday Activities	-				
Children & Young People	75,405	221,853	(179,047)	(76,740)	41,471
Blackburn Public Health CSI	20,529	31,973	(20,384)	(2,907)	29,211
Commonwealth Games National	11,100	-	(8,950)	(2,150)	-
MPT Steps	36,790	2,211,120	(2,037,026)	(148,311)	62,573
Smoking Cessation Project	52,600	51,729	(40,915)	(7,965)	55,449
Moving Communities Fund	-				
Make Every Contact Count	10,000	40,000	(8,487)	(15,000)	26,513
Children and Young People Innovation	17,800	17,880	-	628	36,308
Substance Misuse Project	60	78,110	(60,767)	(8,136)	9,358
Total restricted funds	645,914	6,460,297	(5,982,796)	(107,729)	1,015,685
Unrestricted funds	475,225	397,949	(474,582)	107,729	506,321
Total funds	1,121,139	6,858,246	(6,457,378)	-	1,522,005

16 Funds (cont)

Prior year	Fund balances at 1 April 2021	Income received this year	Expenditure	Transfers between funds	Fund balances at 31 March 2022
	£	£	£	£	£
Restricted funds					
Workforce Development	1,592	42,500	(34,285)	(6,000)	3,807
Tackling Inequalities Funding	52,258	132,000	(146,228)	6,000	44,030
ESIF 2.1 Business Health Matters	39,829	1,158,339	(1,128,620)	(29,468)	40,080
Hub / Charity Shop Accrington	37,991	91,594	(55,188)	(4,851)	69,546
Youth Homelessness Project	19,471	56,778	(69,822)	(6,427)	-
Rossendale Youth Works	11,361	47,170	(34,942)	(7,859)	15,730
Digital MarComms	10,148	-	(14,533)	7,571	3,186
Regional Social Prescribing	5,965	23,389	(22,798)	-	6,556
Pendle Project New 2021	722	123,351	(100,971)	(1,501)	21,601
LCC Healthy Weight Service	-	10,000	-	(10,000)	-
Club Link Makers – Capacity	154	-	-	(154)	-
Club Link Makers – Delivery	94,206	-	-	(94,206)	-
Positive Futures	20,320	41,878	(33,573)	(1500)	27,125
School Games – Capacity	9	25,000	(24,928)	-	81
School Games – Delivery	20,928	35,700	(23,689)	-	32,939
Primary School Funding	11,691	-	-	(11,691)	-
Volunteer Coaching	5,301	-	(4,856)	(445)	-
Insight	11,299	4,375	(7,353)	25,049	33,370
Communications & Marketing	6,017	1,058	(13,036)	13,250	7,289
Get Healthy Get Active	36,599	18,225	(17,130)	14,499	52,193
Sports Leaders	3,687	-	(260)	-	3,427
More Positive Together	86,210	1,344,835	(1,268,077)	(140,340)	22,628
Active Lives Survey	7,059	20,150	(22,328)	(1,000)	3,881
BHM Sales & Marketing	-	250	(40,463)	45,000	4,787
Workforce Development Innov	6,936	500	(600)	-	6,836
Opening Up Schools Facilities	-	338,495	(337,435)	(1,060)	-
VCFS Chair	448	17,579	(17,605)	(422)	-
Healthly Ageing Trailblazer	-	259,984	(314,269)	54,285	-
Rossendale Works	15,187	73,728	(63,604)	(2,773)	22,538
StreetGames Holiday Activities	-	9,600	(6,402)	(3,198)	-
Children & Young People	-	221,853	(201,589)	55,141	75,405
Blackburn Public Health CSI	-	31,973	(8,537)	(2,907)	20,529
Commonwealth Games National	-	53,500	(42,400)	-	11,100
MPT Steps	-	461,483	(411,637)	(13,056)	36,790
Smoking Cessation Project	-	56,528	(3,928)	-	52,600
Moving Communities Fund	-	8,108	(8,108)	-	-
Make Every Contact Count	-	10,000	-	-	10,000
Children and Young People Innovation	17,800	-	-	-	17,800
Substance Misuse Project	4,447	69,000	(67,547)	(5,840)	60
Total restricted funds	527,635	4,788,923	(4,546,741)	(123,903)	645,914
Unrestricted funds	454,072	380,521	(483,271)	123,903	475,225
Total funds	981,707	5,169,444	(5,030,012)	-	1,121,139

16 Funds (continued)

Purpose of the restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of an appeal for particular projects. Notes:

- ***Workforce Development*** – Sport England project that supports Workforce Development
- ***Club Link Makers – Capacity*** (*Project has now ended)* – Sport England project to pay for the resources and salary of the Club Link Maker post. Now amalgamated into the Children & Young Peoples project fund.
- ***Club Link Makers – Delivery*** (*Project has now ended)* – Sport England project to pay for the delivery of the Satellite Clubs project to start up and sustain new clubs. Now amalgamated into the Children & Young Peoples project fund.
- ***Positive Together*** – Project funded by various partners providing resource and other capacity to work with offenders to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and reduce the risk of reoffending. This reflects that the funds are being used as match funding for the More Positive Together project.
- ***School Games – Capacity*** – Sport England project to contribute to the salary costs of the project officer responsibility for organising the school games event.
- ***School Games – Delivery*** – Sport England project and sponsorship to pay for the resources, promotion and delivery of the School Games Events.
- ***Primary School Funding*** (*Project has now ended)*– Sport England funded project to strengthen the links between primary schools and those organisations working in sport locally and nationally and help make effective use of the funding and support. Now amalgamated into the Children & Young Peoples project fund.
- ***Volunteer Coaching*** (*Project has now ended)*– Sport England funded project. Volunteer Leadership and Coaching Bursary to support volunteers at Level 2 of the School Games.
- ***Insight*** – Research and Insight budget supporting the training and research projects of the Research & Insight officer and contributes towards student assistants for research projects. Funded by commissioned work for partners and projects.
- ***Communications & Marketing*** – The fund represents the marketing and communications elements of a number of projects. Marketing budgets have been pooled from across a number of projects to pay for marketing and communication and its activities with promotional products, training, equipment and research. Bringing together these allocated funds allows for transparency of spend and efficiency of resources. Transfers have therefore been made from various other restricted funds to reflect this.
- ***Challenge Through Sport*** – Challenge through Sport Initiative (CSI) project, funded and supported by various partners to pay for support workers and project manager and activities to use sport and physical activity to enhance recovery of adults with drug, alcohol and other dependency problems.
- ***Regional Social Prescribing*** - The purpose of the Regional Social Prescribing funding is to provide a resource (in the form of a staff member) to work with partners across the North West region relating to the promotion and inclusion of physical activity in social prescribing activity taking place. Specifically, the project aims to ensure that physical activity is embedded as a key part of social prescribing programmes and work across the North West.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Sports Leaders*** – Themed project to develop volunteering support and engagement.
- ***More Positive Together*** – European funding (ESIF) targeting IMD areas in Lancashire – hardest to reach inactive/ unemployed, help towards employment.
- ***Active Lives Survey*** – Sport England funding to facilitate a new school-based Active Lives Survey for Children and Young People to measure participation in sport and physical activity among children in school years 1 to 11.
- ***Children and Young People Innovation*** – Support the innovation and administration of satellite clubs.
- ***CSI North & Central Substance Misuse Project*** – This is part of the Challenge Through Sport Initiative work funded by CGL engaging people in physical activities and referring into other support services.
- ***Digital Maturity Voluntary Sector Research*** (*Project has now ended)*– These funds were provided to conduct a piece of research work into the digital maturity and social prescribing readiness of Voluntary, Community, Faith and Social Enterprise sector organisations across Lancashire and South Cumbria. The work involved a large scale survey, focus groups and the production of a final report for Healthier Lancashire and South Cumbria.
- ***Healthy Ageing Trailblazer*** (*Project has now ended)*– The purpose of these funds is related to the Healthy Ageing Industrial Strategy Challenge Fund Competition. Initial funding from UCLan was provided to secure consultancy support for the submission of a stage 1 application, including drafting of the application form and preparation sessions for the formal interview which was part of the application process.
- ***ISCF Business Health Matters*** - The ISCF Business Health Matters project is an industrial research project, part funded by Innovate UK. The project involves 14 partners and the purpose is to test and develop health screenings and associated healthy lifestyle interventions in the workplace, which cover both physical and mental health and are delivered by staff from a leisure background. The projects main objective is to test and learn in order to develop a service, which can provide a range of workplace health offers to businesses across Lancashire. The project is also looking to ensure the service is commercially viable and can be delivered without the need of grant funding when the Innovate UK funding ends in March 2024.
- ***Core 24 connectors*** - This is a partnership project with the NHS Innovation Agency and Vcfse partners from Blackpool. The aim is to collect the experiences and insights from people living in deprived areas and with long term conditions to better inform and design health and wellbeing services commissioned by the Lancashire and South Cumbria ICS.
- ***MECC - Making Every Contact Count*** - Many long-terms diseases in our population are closely linked to known behavioural risk factors. Around 40% of the UK's healthy life years lost are attributable to tobacco, hypertension, and alcohol, being overweight or being physically inactive. Making changes such as stopping smoking, improving diet, increasing physical activity, losing weight and reducing alcohol consumption can help people to reduce their risk of poor health significantly. Making every contact count (MECC) is an approach to behaviour change that utilises the millions of day to day interactions that organisations and people have with other people to encourage changes in behaviour that have a positive effect on the health and wellbeing of individuals, communities and populations.
- ***Street Games Holiday Activities fund*** (*Project has now ended)*- To provide additional capacity to support Street Games coordination of the coastal Holiday Activity Fund Programme in Summer 2021.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Rossendale Works CSI*** – An employment project focussed purely on the Local Authority district of Rossendale. The Economic Development Team at Rossendale Borough Council provides funding to Active Lancashire to employ support workers who provide support for local businesses to engage new employees via trial work placements. These are supplemented by a range of positive engagement and training activities delivered locally.
- ***Opening Schools Facilities*** – This is a Sport England funded programme which supports schools in any issues they have with making the best use of their facilities. The work involves researching the most common issues and providing a range of support to help schools maximise the use of their facilities. This could include help with business planning or staffing so that facilities can be used in the evenings/ weekends for example.
- ***Workforce Development Innovation*** – Sport England funding to support our work in prisons and with Lancashire United – the football trust consortium. The innovation is working to develop staff within the prison so that they can provide a wider range of activities; development for those in prison so that some of them can achieve basic qualifications before leaving prison and finally to develop Football Community Trust staff so that they are better equipped to engage with those in prison and when they come back into the community.
- ***Voluntary Sector Lead*** (*Project has now ended*)– Active Lancashire have agreed to provide administration which enables payments to be made to the Voluntary, Care, Faith and Social Enterprise (VCFS) Chair role on behalf of the wider voluntary sector in Lancashire using funding provided by the NHS in the county. We provide this service on a cost neutral basis to proceed wider benefit to the voluntary sector.
- ***Tackling Inequalities Funding*** - The Tackling Inequalities Fund exists to reduce the negative impact of coronavirus and the widening inequalities in sport and physical activity. It focuses on under-represented groups, particularly - Lower socio-economic groups; Black, Asian and Minority Ethnic communities; Disabled people and People with long-term health conditions. This National Lottery money will enable community groups to continue to exist and engage with their communities, with a view to keeping them active during both the lockdown and early recovery stages. The fund is designed to deal with the 'here and now' issues caused as a result of coronavirus and aims to support community organisations working with priority audiences so they have a future to plan for. In Lancashire we are identifying and supporting community groups who can reach out and support those with immediate need, and who may not be reached through traditional channels. They put together a short proposal regarding identified need, activities, costs and impact, which are assessed by Active Lancashire staff and submitted to Sport England for approval. Once approved we distribute 50% of the agreed funding and with good progress the second instalment is paid to the community group. They in turn provide feedback, information for case studies and shared learning.
- ***MPT STEPS*** - MPT Steps is a Lancashire partnership project, funded by the European Social Fund (ESF) programme, which will aim to engage with over 4,000 job seekers who may have recently been made unemployed or those who are economically inactive living in Lancashire. The project, set to run until December 2023, will seek to address the issues faced by disadvantaged Lancashire communities in accessing or re-accessing the job market as a result of the Covid-19 Pandemic. It brings together various organisations from different sectors to share best practice and provide greater coverage across the county. MPT Steps will provide tailored 1-2-1 mentoring support to residents living in Lancashire, with the opportunity to engage in a range of activities which will help improve overall health and wellbeing.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***ESIF 2.1 Business Health Matters*** - This is a project designed to improve the skills of people in employment across Lancashire and help them retain employment. The project will provide basic skills, level 2 and level 3 qualifications to participants. These qualifications will be delivered by project partners and a big focus of the project will be the delivery of level 2 and level 3 Workplace Health Champion qualifications. Active Lancashire is the project lead.
- ***Rossendale Youth Works*** - A project in Partnership with Rossendale Borough Council supporting the Economic Growth of the borough with a specific focus on Young People age 18-25. The project works with Local Businesses to provide work experience placements of 4 weeks to those participants who have been supported towards the labour market. Referrals come direct from the Local Job Centre Plus and all participants are supported with Health & Wellbeing by support officers.
- ***Pendle New Town Deal*** - A project in Partnership with Pendle Borough Council to establish a Youth Employment Hub working alongside DWP Colleagues. Young People will be referred from the work coaches and supported in depth with a range of local opportunities and services that support Young People age 16-25 on that employment journey. The YES Hub has recently opened its doors on Scotland Road in Nelson working along Lancashire Adult Learning (Nelson Group) and a range of local delivery partners.
- ***LCC Healthy Weight Service*** - The Healthy Weight Service is a service funded by Lancashire County Council and delivered by local authorities or leisure trusts in the 12 local authority areas of the county. The service provides support to people with a Body Mass Index of 30 to 39.9, to help them achieve sustained behaviour change and lose weight. Active Lancashire performs the monitoring function for the service.
- ***Moving Communities*** (*Project has now ended)*- Moving Communities is a data platform which provides insight on leisure facilities across Lancashire. The objective is to provide facility planning support to Leisure Trusts and Local Authorities driven through this data and encourage usage of the site to drive better quality insight.
- ***FAM Big Local Grant*** - Resident led big local groups which aims to improve lives of those in Fishwick and St Matthews ward of Preston. The objective is to improve our placed based understanding through managing a physical and mental wellbeing project, by offering services to residents, working in partnership with other local organisations.
- ***Commonwealth Games Legacy fund*** - School Games extension funding through Sport England to delivery commonwealth games inspired programmes, funding each School Games Officer as per Sports England agreements with central resource for targeted interventions and CPD
- ***Children & Young People*** - Sport England funding aligned to the primary role, to have a strong understanding of young people (people and place), and work with local structures to develop and deliver positive experiences for young people (over 5) in order to increase the number of children and young people who have a positive attitude towards sport and physical activity. Working in local places should also support the priorities, in particular of tackling inequalities and reducing inactivity.
- ***Young People Forward*** (*Project has now ended)* -To use sport to improve the physical and mental health, self-efficacy and resilience of young people who are homeless or at risk of homelessness. Sport and activity will be used as a positive intervention to help address the challenges the young people face and improve their physical and mental wellbeing. Additional support will also be given to help some of the young embark on a journey out of homelessness. This approach will also benefit the community organisations to enhance their support offer to young people leading to sustained community provision.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Active Seconds*** - The shop will build on the projects physical activity roots and will be selling second-hand goods to encourage people to begin their wellbeing journeys. Donations are received from local organisations and people in the community such as Bric-a-Brac, furniture, clothes, electrical items etc. All proceeds from the store will go directly back into the project itself, allowing for their team of support workers to continue carrying out life-changing initiatives for the benefit of Lancashire residents. The space at the back of the store will help support the delivery of the project, with a designated area to be used to carry out meetings, training and physical activity sessions.
- ***Blackburn Public Health Project*** - The Crime Harm Reduction Project supports work on drug related crime reduction and drug related deaths. A joined-up approach to engage prisoners pre-release and immediately post release and provide support via The 180 Project (a community recovery programme in BwD aiming to turn recovering addicts and alcoholics into 'athletes' using an adapted CrossFit programme) and Active Lancashire (a bespoke behaviour change programme helping people improve their skills and employment prospects, build confidence and community integration to help prevent reoffending).
- ***Stop Smoking Project*** - Is part of the Tobacco Control Programme helping people to stop smoking, prevent first time smokers, to reduce harm from tobacco and develop smoke free environments. We will liaise and work with GP's, pharmacy, health & social care, hospital and community services across the 4 primary care networks in Blackburn with Darwen. To promote the benefits of stopping smoking and the stop smoking services through a variety of interventions including brief assessment, advice, events and signposting to further support. This will include individual and group based interventions, signposting and referring to participating pharmacies delivering the Stop Smoking Service.
- **EHSC NHS Health Screening Care Pulmonary Rehab Personalised Care Pathway Project** - The funding will be used to fund Health and Wellbeing Champions who will be used to support people with long term conditions to self-manage their health in a more proactive manner and signpost to physical activity and wellbeing support.
- **EYJSF Youth Justice Sport Trust Fund** - The Ministry of Justice funding is invested in sports programmes to effectively deliver against criminal justice outcomes in the financial year to the end of March 2023. The programme will use sport to enhance positive outcomes for vulnerable young people in the context of youth crime. The funds will support voluntary and community sports organisations to carry out targeted work supporting children and young people who are at risk of entering the criminal justice system.
- **OHID – Office for Health Improvement & Disparities** - From Harm to Hope is a 10-year drugs strategy acting upon the recommendations of Dame Carol Black's Independent Drugs Review. The Department of Health and Social Care is providing additional funding to improve services across the country in line with the ambitions of the 2021 drug strategy which focuses on delivering three strategic priorities: Breaking drug supply chains, Delivering a world-class treatment and recovery system, Achieving a generational shift in demand for drugs. The strategy and subsequent funding to tackle drugs is designed to cut crime and reduce both the supply and demand for drugs by getting more people into treatment, breaking the cycle of crime driven by addiction and keeping drug-related violence out of neighbourhoods across the country. Lancashire has been recognised as an area of greatest need and has received funding through the Supplementary Substance Misuse Treatment and Recovery Grant (SSMTRG) 2022-2025 to improve the treatment offer in the county and to ensure that better access to treatment is fast tracked for the poorest and most vulnerable.

17 Fund balances represented by

	General Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Balance at 31 March 2023 £'000
Tangible fixed assets	6,806	-	18,603	25,409
Current assets	569,857	-	2,970,897	3,540,754
Creditors falling within one year	(70,343)	-	(1,973,815)	(2,044,158)
	506,320	-	1,015,685	1,522,005

Prior year	General Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Balance at 31 March 2022 £'000
Tangible fixed assets	26,958	-	2,434	29,392
Current assets	600,369	-	2,315,525	2,915,894
Creditors falling within one year	(152,102)	-	(1,672,045)	(1,824,147)
	475,225	-	645,914	1,121,139

18 Operating lease commitments

At the year end, the total of future minimum lease payments under non-cancellable operating leases was:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Amounts due within one year	14,200	-	13,372	-
Amounts due between one and five years	15,060	-	29,260	-
	29,261	-	42,632	-

ACTIVE LANCASHIRE LIMITED

England & Wales - Charity number 1159832

Accounts

Company Registration No. 06859894 (England and Wales)

Charity No. 1159832

Active Lancashire Limited

(A Charitable Company Limited by Guarantee)

Trustees' Report and Financial Statements

For the year ended 31 March 2022

mha
MOORE & SMALLEY

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

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COMPANY INFORMATION

Directors and trustees	Mrs L Lloyd	-	Chair (resigned 30 September 2021)
	Mr M B Cookson	-	Appointed as Chair (30 September 2021)
	Mr C G Bean	-	Resigned 24 November 2021
	Mrs J Bell	-	Resigned 14 January 2022
	Mr S L Burnett		Resigned 1 November 2021
	Ms Z Coupland	-	Resigned 15 April 2021
	Mr R Davies		
	County Councillor P Buckley	-	Appointed 21 January 2022
	County Councillor R Bailey	-	Appointed 21 January 2022
	County Councillor M Green	-	Appointed 21 January 2022
	Mrs R E Lowry	-	Resigned 14 January 2022
	Mrs A J Parker		
	Mr R Richardson		
	Mrs A Smith	-	Resigned 14 January 2022
	Mr C G Standish	-	Resigned 1 November 2021
	Mr D Clarke	-	Appointed 24 November 2021
	Ms Z Chikh	-	Appointed 24 November 2021
	Mrs L Horner	-	Appointed 24 November 2021
	Mr K Masser	-	Appointed 24 November 2021
	Mrs S Kothari	-	Appointed 24 November 2021
Committees			
Human Resources and Remuneration Committee	Mrs J. Bell (Chair)	-	Resigned 14 January 2022
	Mr R Richardson (Chair)	-	Appointed 14 January 2022
	Mr B Cookson		
	Mrs L. Lloyd		
	Mr C. Standish		
	Mrs L Horner		
	Mrs A Parker		
	County Councillor P Buckley		
Audit and Finance Committee	Mrs R. Lowry (Chair)	-	Resigned 14 January 2022
	Mr D Clarke (Chair)	-	Appointed 14 January 2022
	Mr G. Bean		
	Mr K Masser		
	County Councillor M Green		
	Ms Z Chikh		
Key management personnel:			
Senior leadership team	Mr A Leather	-	Chief Executive
	Mr S Oliver	-	Director of Finance
	Mrs S Walton	-	Director of Business
	Mr M Stevenson	-	Operations Manager
	Mrs B Kay	-	Operations Manager
	MR P Blythin	-	Operations Manager
	Mr D Wright	-	Operations Manager
	Mrs J Moodie	-	Operations Manager
	Ms C Ross	-	Director of Operations

COMPANY INFORMATION

Registered office	3 & 4 Farrington House Lancashire Enterprise Business Park Leyland Lancashire PR26 6TW
Company secretary	Bridgehouse Company Secretarial Limited - Appointed 6 December 2021
Company number	06859894
Registered charity number	1159832
Auditor	MHA Moore and Smalley Chartered Accountants and Statutory Auditor Richard House Winckley Square Preston PR1 3HP

DIRECTORS' AND TRUSTEES' REPORT

Active Lancashire Ltd is a charitable company limited by guarantee. The trustees, who are also the directors of the company, are pleased to present their annual report together with the financial statements of the charitable company for the year ended 31 March 2022. This report serves the purpose of both a directors' report under company law and trustees' report under charity law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 published in October 2019.

Structure, governance and management

The charitable company is limited by guarantee, registered in England and does not have a share capital. It became a registered charity on 7 January 2015. It is governed under its Articles of Association which sets out its objectives.

Lancashire County Council, as the sole guarantor of the charitable company, is entitled to appoint up to a maximum of 25% of the total number of trustees. The charitable company has formally adopted a target that the representation of directors will be diverse and will, where possible have a minimum of 30% of each gender serving as trustees. The Board of Trustees meets to take decisions relating to every-day matters. Each trustee has one vote and decisions are made by numbers of votes at meetings of the trustees as necessary. The Financial Controls Manual authorises the Chief Executive and other employees to take decisions within approved limits.

In appointing new trustees and replacing trustees who have completed their term of office, the Board, supported by the Chief Executive, considers its skills and any gaps. The appointment of a new trustee is then ratified by Lancashire County Council. New trustees receive an induction pack and training in the role and responsibilities of a trustee.

The trustees have considered the major strategic, business and operational risks which the charitable company faces and systems have been established to support regular reporting of the steps taken to manage and mitigate these risks.

Pay policy for senior staff

The trustees consider that they, with the senior management team, direct, control, and operate the organisation on a day-to-day basis. All trustees give of their time freely and none received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in the notes to the accounts.

The pay of the senior staff is based on National Joint Council pay scales with the Chief Executive on an individual pay scale benchmarked against other voluntary sector executive salary levels. The senior staff are reviewed annually through an appraisal process and incremental increases on the relevant pay scale awarded based on satisfactory performance. The Chief Executive receives an annual appraisal by the Chair of the Board who reports accordingly to the HR & Remuneration Committee of the Board and can recommend an incremental rise on the Chief Executive's pay scale.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Objects and activities of the charitable company

Active Lancashire is the leading sport and physical activity charity, which supports the Lancashire sub region. Our aim is to increase and sustain participation in, and widen access to, sport and physical activity across the county with particular focus on reducing inequalities and improving opportunities. As the Active Partnership for Lancashire, we are an integral part of the Government's drive to increase levels of movement and engagement in physical activity and sport across England in line with Sport England's "Uniting the Movement" strategy: we are the key bridge between local and regional networks.

Our vision for 2021-31 #ADecadeOfMovement is to create and embed a culture of health and wellbeing for everyone, through enabling individuals, empowering communities, and encouraging a whole-system approach. Our mission is to work in partnership to tackle inequalities and help people enjoy active lives.

We are committed to increasing participation in Lancashire's communities where typically only half of adults are active, particularly in disadvantaged areas.

To deliver our strategy we will continue to engage with and develop the quality of provision within the county's clubs, coaches and volunteer infrastructure, alongside Charitable and Public service organisations, which provide the core of the grassroots participation and sporting offer in our communities. The majority of this provision takes place within the voluntary sector, alongside schools, further and higher education institutions and local authorities. Lancashire has a long and successful grassroots offer but needs longer term investment and development, and Active Lancashire is well placed to support this.

Our team

As a team, we have a set of values, which we work to and promote through our activities and our behaviour, our culture and our use of resources:

- Working Together
- Everyone Counts
- Forward Thinking
- Influencing Change
- People First
- Passion

Our staff are appraised annually about their commitment to live our organisational values and deliver the strategy of Active Lancashire.

Impact of COVID

During the 2020/21 pandemic, Active Lancashire pivoted our business model, team leadership focus and partner operational model to supporting resilience amongst young people and disadvantaged communities. The focus and models of operation established in the previous year, has been extended and refined in 2021/22. Team members have been supported and have engaged well with home working (enabled by effective use of Windows 365), with staff making an effective transition to remote or home working which has latterly evolved to hybrid working. As an organisation, we supported our staff well during the period, maintaining positive working practices and supporting staff wellbeing as evidenced by our staff team survey and feedback.

Over the past 12 months, we have worked well with both funders and delivery partners to modify our contracts, models of delivery and profiles to maintain momentum and improve focus, using largely digital delivery of our products and services as the core offer during peak pandemic restrictions. During the period, we have met our intended project outputs and performance effectively and increased our levels of engagement, innovation and customer satisfaction. This is a reflection of the outstanding energy and commitment of the staff, which the trustees recognise.

As the organisation has grown over the past 12 months, pressure on the staff team, particularly on the leadership team has grown with the induction of new staff, new challenges and the increase in customer demand as a result of the pandemic and new models of working practice. This created additional workloads and required the team to be highly flexible in delivering more activity across a wider range of partners. The whole team has performed exceptionally in meeting these challenges. I would like to record my formal thanks to the Executive team for their incredible energy and support which has kept the energy level of the team high and maintained momentum through some difficult and challenging times.

Partnership activity

We are committed to providing strong and consistent leadership to our place based and thematic partnership networks, enabling them to develop the quality and sustainability of their provision at a cluster and neighbourhood level. We are committed to enabling our partners to deliver high quality local provision and to securing the opportunities and resources that enable them to contribute effectively to supporting our strategy. We continue to develop and innovate in the scope and scale of our partnership activity and to maintain a focus on sport and physical activity, tackling inequalities and improving outcomes, particularly for disadvantaged groups, which reflects our strategic and charitable aims.

Our current portfolio of work includes:

Business Health Matters

We have been working with business partners and networks including the Lancashire Enterprise Partnership (LEP) and Chambers of Commerce to identify opportunities for our sport and leisure networks to improve levels of health and wellbeing in the working age population with the aim of improving business productivity. This development work has been in part supported by a grant from UK Research and Investment (UKRI) as part of the National Industrial Strategy Trailblazer programme (healthy Ageing Challenge). Through this initial investment we have been able to develop a business model and proposals for further investment from both European Structural and Investment Funds (ESIF) and UKRI which should see the development of a three-year “test and learn” project, supporting 11,000 people to access opportunities to improve their health as employees and improve productivity for their businesses. This work will be key to the recovery of businesses from the pandemic and is a key contributor to the Levelling Up Government priorities: Mission seven: to reduce healthy life expectancy inequalities by 2030.

Services to clubs, coaches and volunteers

Research evidence indicates that a quality experience of sport, combined with positive and motivational support helps people get into active lifestyles, sport and helps maintain their participation. Active Lancashire focuses on supporting our workforce, including coaches and volunteers, and organisations such as sports clubs and community centres to provide a quality offer, which is inclusive and reflects the needs of our communities.

During the pandemic and as we emerged from restrictions we continued to provide on-line training and limited face to face development where possible, including training in coaching, safeguarding young people and adults, first aid, club development funding and how to support individuals with additional needs including mental health challenges. Specific support for coach development across all sports can be found at coachinglancashire.org.uk and coaches at all levels can register for up-to-date information and training dates.

School Games

During the pandemic the traditional School Games were cancelled and a series of on-line opportunities introduced. A series of on-line School Games challenges and festivals took place and this on-line work was recognised nationally by an award from the Youth Sport Trust. We continue to be supported by our long-term sponsor (since 2006) and supporter James Hall (SPAR Ltd) which enables the project to reach more young people from disadvantaged backgrounds.

More Positive Together and MPT Steps

More Positive Together (MPT) started in April 2017 and is an employability and skills project funded by ESIF through which we work in partnership with organisations including local authorities, housing associations, the Prince's Trust, Groundwork, and with the continued support of Sport England and the Police Commissioner. This project aims to encourage people in disadvantaged areas and communities to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and economy. We have recently secured a third phase of funding extending the project to December 2023 and enabling us to provide a modified project offer (MPT steps) to young people experiencing workless with less complex need.

Cycle Recycle

As part of the More Positive Together project and with funding from Lancashire County Council this cycling engagement programme trains cycle repair workshop leaders and others to maintain donated cycles. Its activities include cycle recycling work-shops, learn to ride sessions, road confidence sessions and guided rides.

Challenge through Sport Initiative

Our Challenge through Sport Initiative is a substance misuse recovery project for adults funded by Lancashire County Council and Pendle and Rossendale Borough Councils as well as the Community Rehabilitation Company. It enables us provide advice and guidance through support workers with lived experience, using sport and physical activity to enhance the recovery of adults with drug and alcohol problems. It has developed from its pilot and is now evolving to work with participants on Employment and Support Allowance to enhance their employability. This initiative is now also supported by a community hub and charity shop in Accrington, which provides meeting and training space as well as income.

Satellite Clubs

Satellite clubs are extensions of community sports clubs specifically targeted at 11 to 25 year olds (mainly focussed on 14 to 19 year olds). They make it easy for young people to start playing sport for the first time or to stay in sport. They provide a stepping-stone for young people to access local community clubs, helping to make participating in sport a lifelong habit.

We will be working with national governing bodies of sport, schools, colleges and local sports clubs to establish new satellite clubs in Lancashire with a focus on under-represented groups including young people from Black, Asian and Minority Ethnic groups, young women with emotional wellbeing challenges and young people in care.

Primary School Sport Premium

We have been commissioned by Sport England to help strengthen the links between primary schools and organisations working in sport both locally and nationally, including the Youth Sport Trust and the Association for Physical Education. Key to this task is working with those primary schools that want or need help to make the most effective use of the additional funding and available support. This work has developed positively over the past 12 months and we have received additional investment to extend our offer to primary schools and school games organisers through additional survey work and funding to open up school facilities and sports provision.

Public benefit

We have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our objectives and activities and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the charitable company's aims and objectives.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Achievements during the year

During the past year we have a number of significant achievements:

- Active Lancashire has led the first year of implementation of our new Strategy #ADecadeOfMovement, the response from partners has been positive and we are optimistic that we can develop stronger and more meaningful partnerships that will drive the delivery forward over the coming 10 years.
- During that past 12 months we have recruited a new Chair (Brian Cookson) and in total 6 new Trustees to our Board. Our recruitment processes were strong; we secured a representative and talented field of candidates and were able to appoint an effective and high performing range of new Board members.
- We have continued to develop the Workplace health initiative “Business Health Matters” which has been well received by the Business Community, but is struggling to secure sales. The project was invited to present at a European level conference in the Netherlands in March 2022 where we represented the expertise of our key funder; UKRI.

Financial review

The statement of financial activities for the year is set out on page 15. The charitable company's net expenditure before transfers and other recognised gains and losses was £195,568 (2021: £74,061). There are total reserves as at 31 March 2022 of £1,121,139 (2021: £981,707), of which £475,225 are unrestricted reserves, and £645,914 are restricted reserves.

The funding from Sport England to support the core infrastructure is reduced to £306,424 and is used to support Sport England's Primary Purpose requirements of working toward an active nation.

The development of projects under the More Positive Together programme that use sport and physical activity to support the public health and social well-being agenda has been further enhanced with the award of £7 million of ESIF funding. This will continue to help individuals achieve their potential and benefit their communities through sport and physical activity. In addition, a further £5 million of ESIF funding and £1.2 million of Industrial Strategy Challenge funding (ISCF) has been awarded to support the development and delivery of a workplace health and wellbeing programme of projects, again with a strong partner network across Lancashire.

Reserves policy

The trustees review the charitable company's requirements for reserves annually in the light of its main risks. The current policy is to hold sufficient unrestricted reserves to cover its statutory obligations in the event that it is wound up, being three months' staff costs, redundancy and the obligations associated with its office lease. The amount required as at 31 March 2022 was estimated to be £330,000 and this was met.

Plans for future periods

Through our #ADecadeofMovement Strategy and implementation plan we will continue to deliver and develop our collaborative work and partnership offer, working with Sport England, Local Authorities and Voluntary Sector organisations to utilise sport and physical activity to increase participation levels, reduce inactivity and support the health and wellbeing, social cohesion, and community development agenda.

We will continue to deliver the successful award of the last phase of ESIF funding until Dec 2023 (More Positive Together, MPT Steps, Business Health Matters). We are working with Local Authority colleagues to further develop these programmes into UK Shared Prosperity Fund applications, which will be available from Oct 2022 until March 2025.This opportunity will reshape the existing ESIF projects and enable future local flexibility where they are funded by the Local Authorities.

The organisation also intends to further develop its partnerships, research and evaluation of digital technology and its use and effectiveness in increasing activity in physical activity.

The organisation is working closely with the NHS networks and continuing to help develop strategies that include sport and physical activity that support the health and wellbeing agendas, significant developments which we galvanise over the coming period include our Health check enabled staff who form part of the NHS Commissioned Health and Wellbeing Champions (HAWCs). We aim to further develop our health and wellbeing offer working with the Integrated Care Board and NHS Provider (Hospital) Trusts to provide prevention and demand management activity through our physical activity and health improvement network. We are optimistic that the traction and experience gained from our CSI and BHM will enable us to develop and secure collaborate opportunities for our delivery networks which will allow us to improve health and deliver the aims of our Strategy.

Risk management

The organisation maintains a risk register that is reported to and discussed by trustees at each quarterly Board meeting and reviewed at regular Audit & Finance Committee meetings. This register reports on the predicted impact of the risk and actions required to mitigate the risks.

The key risk faced by the organisation will crystalise over the coming 12 months as the future UKSPF funding is confirmed with Local Authorities from the Autumn of 2022. This funding will provide a 12-18 month stepping stone for our post ESIF projects (BHM, MPT and MPT Steps).as ESIF funding ends in December 2023. The funding is likely to see a 50% reduction in the current levels of funding and critically a reduction in the coverage and scale of the overall project footprints so that we will see a mosaic of provision rather than County coverage.

To mitigate this risk, we intend to bring forward a commercialisation plan to increase our focus on private sector and paid for income for our services; particularly BHM. This commercialisation was always planned for under the UKRI proposal, but is being further invested in, accelerated and up scaled to transfer the learning and approach to the wider portfolio of Active Lancashire products and services. Our target date for a fully commercialised offer is December 2023.

Alongside the financial risk is the secondary key risk of key staff retention during this transition period. Two members of the Executive Team (Operations Director and Development Director) will leave in 2022/23; with planned interim and transition arrangements being made to bridge the gap until the medium term financial position is clear (Post Dec 2023 / end of ESIF). This period will be a key concern for staff wishing to be retained by the organisation and for the organisation wishing to retain talented and valued staff that will maintain the momentum of the organisation. Our mitigation strategy for staff retention will be considered in the Quarter 3 review of our People Plan with proposals coming to Board in November 2022.

The key risks are perceived currently to be:

- The level of continuing core and project funding levels from Sport England and how this may develop under the new Department for Digital, Culture, Media and Sport and Sport England strategies. Whilst the organisation is very well positioned to deliver its new strategy, funding from Sport England is falling. Major variances from our core funding are not expected but any significant changes will impact the resource and capacity of the organisation and will be considered by the Audit and Finance Committee.
- Projects supporting the health, social and well-being agenda often involve working with vulnerable adults. The Children Safeguarding Policy has been extended to cover safeguarding of vulnerable adults and has been reviewed by the HR & Remuneration Committee, and a Board safeguarding lead has been appointed to support the executive team and particularly the officers with safeguarding responsibilities**.**
- The More Positive Together project funded by the European Social Fund is a significant part of the overall activity of the organisation. The end of the current funding agreement is approaching, though further funding has been made available.

Fundraising

We have considered the requirements of the Charities (Protection and Social Investment) Act 2016 regarding disclosures concerning fundraising and fundraising standards and confirm that these do not apply.

Statement of trustees' responsibilities

The trustees (who are also directors of Active Lancashire Limited 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, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the auditor is 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.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Auditor

This report has been prepared in accordance with the provisions applicable to companies entitled to adopt the small companies' exemption.

This report was approved by the Board on ……. and signed on its behalf.

……
Mr M B Cookson - Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of Active Lancashire Limited ('charitable company') for the year ended 31 March 2022, which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 group's 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report have 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Review of minutes of board meetings;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

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

We identified the following areas as those most likely to have a material impact on the financial statements: employment law, health and safety legislation, and compliance with the UK Companies Act.

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

Use of our report

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

……
Nicola Mason (Senior Statutory Auditor)
For and on behalf of
MHA Moore and Smalley
Chartered Accountants and Statutory Auditor

Richard House
9 Winckley Square
Preston
PR1 3HP

Date: ……

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	**-**	**15,500**	**15,500**	11,229
Other trading activities	4	**-**	**91,594**	**91,594**	-
Charitable activities	5	**380,499**	**4,681,829**	**5,062,328**	3,084,687
Investments	6	**22**	**-**	**22**	42
Total income		**380,521**	**4,788,923**	**5,169,444**	3,095,958
Expenditure on:					
Raising funds	8	**-**	**55,189**	**55,189**	-
Charitable activities	7	**818,271**	**4,491,552**	**5,309,823**	3,170,019
Total expenditure		**818,271**	**4,546,741**	**5,365,012**	3,170,019
Net (expenditure)/ income for the year		**(437,750)**	**242,182**	**(195,568)**	(74,061)
Transfers between funds		**123,903**	**(123,903)**	**-**	-
Net movement in funds before other recognised gains and losses		**(313,847)**	**118,279**	**(195,568)**	(74,061)
Actuarial gain/ (loss) in respect of defined benefit pension scheme	12	**666,000**	**-**	**666,000**	(602,000)
Change in value of reimbursement asset	12	**(331,000)**	**-**	**(331,000)**	781,000
Net movement in funds		**21,153**	**118,279**	**139,432**	104,939
Reconciliation of funds:					
Total funds brought forward		**454,072**	**527,635**	**981,707**	876,768
Total funds carried forward		**475,225**	**645,914**	**1,121,139**	981,707

All of the above results are derived from activities which are continuing.

All gains and losses in the periods are included above.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

BALANCE SHEET

AS AT 31 MARCH 2022

		Unrestricted Funds £	Restricted Funds £	Total funds 2022 £	Total funds 2021 £
Tangible fixed assets	13	**26,958**	**2,434**	**29,392**	4,687
Current assets					
Debtors	14	**-**	**2,310,735**	**2,310,735**	981,131
Cash at bank and in hand		**600,369**	**4,790**	**605,159**	708,996
		600,369	**2,315,525**	**2,915,894**	1,690,127
Creditors: amounts falling due within one year	15	**(152,102)**	**(1,672,045)**	**(1,824,147)**	(713,107)
Net current assets		**448,267**	**643,480**	**1,091,747**	977,020
Total assets less current liabilities		**475,225**	**645,914**	**1,121,139**	981,707
Net assets excluding pension liability		**475,225**	**645,914**	**1,121,139**	981,707
Defined benefit pension scheme liability	12	**(1,761,000)**	**-**	**(1,761,000)**	(2,092,000)
Reimbursement of pension scheme liability	12	**1,761,000**	**-**	**1,761,000**	2,092,000
Net assets including pension liability		**475,225**	**645,914**	**1,121,139**	981,707
Represented by:					
Total funds	16	**475,225**	**645,914**	**1,121,139**	981,707

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

These accounts were approved by the Board and authorised for issue on …… and are signed on their behalf by:

…….
Mr M B Cookson - Chair

Company No: 06859894

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

		2022 Total	2021 Total
		£	£
Cash generated by/ (used in) operating activities	(a)	**(66,483)**	(366,868)
Cash flows from investing activities			
Investment income	6	**22**	42
Purchase of tangible fixed assets	13	**(37,376)**	(5,203)
Cash used in investing activities		**(37,354)**	(5,161)
Increase/ (decrease) in cash and cash equivalents in the year		**(103,837)**	(372,029)
Cash and cash equivalents at the beginning of the year		**708,996**	1,081,025
Cash and cash equivalents at the end of the year		**605,159**	708,996
(a) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		**139,432**	104,939
Investment income received	6	**(22)**	(42)
Depreciation	13	**12,671**	2,950
Increase/ (decrease) in debtors	14	**(1,329,604)**	(584,583)
(Increase)/ decrease in creditors	15	**1,111,040**	109,868
Net cash generated by/ (used in) operating activities		**(66,483)**	(366,868)

Of the cash and cash equivalents at the end of the year, £600,369 relates to unrestricted funds (2021: £474,300) and £4,790 relates to restricted funds (2021: £234,696).

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements have been prepared under the historical cost convention.

Active Lancashire Limited 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 note(s).

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 charitable company to continue as a going concern. The trustees have considered, the impact of the Covid-19 pandemic and make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that there are adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 charitable company and which have not been designated for other purposes. Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised 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.

1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Detailed analyses of the expenditure, including irrecoverable VAT, are provided in the notes to the accounts.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the period of the lease.

Fixed assets and depreciation

Fixed assets greater than £250 are included at cost. Depreciation is provided on all tangible fixed assets calculated to write off the cost over its expected useful life as follows:

Equipment	-	33.3% on cost

Debtors

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

Creditors

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charitable company 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.

Pension costs

The company operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. Contributions payable by the charitable company during the year are included within wages and salaries. Any additional current service costs and finance costs over the contributions payable are included separately within costs of charitable activities as an exceptional item. Actuarial gains and losses are recognised immediately.

Although this does not meet the presentational requirements of FRS 102, the trustees believe this provides a better understanding of the impact on the result for the year than accounting for pension costs under FRS 102.

1 Accounting policies (continued)

Pension costs (continued)

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. Pension scheme deficits are recognised in full on the balance sheet.

Lancashire County Council has provided an indemnity to the trustees of the pension scheme guaranteeing that the scheme will not suffer any loss or damage as a result of the charitable company participation in the scheme. The intention of this guarantee is that, should the charitable company cease in operational existence and the pension deficit crystallise, this liability would be met by Lancashire County Council under the guarantee. A corresponding reimbursement of the pension scheme deficit is included in the charitable company's balance sheet and has been deducted from the pension scheme deficit to show an overall neutral position in order to present a true and fair view. Whilst the charitable company continues as a going concern it will make deficit contributions if these are required and it is able to pay them, but no liability is recognised in the charitable company's balance sheet in respect of such payments.

Changes in the value of the reimbursement asset are included in the Statement of Financial Activities.

Taxation

As a registered charity, the company is exempt from taxation on its income and gains, provided they are used for its charitable purposes.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The present value of the defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. Any changes in these assumptions, which are disclosed in note 12, will impact the carrying amount of the pension liability.

The trustees do not believe that there are any other estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2 Company status

The charitable company is a company limited by guarantee and became a registered charity on 7 January 2015. The sole member of the company is Lancashire County Council and in the event of the company being wound up, the liability in respect of the guarantee is limited to £1.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Sponsorship income	**-**	**15,500**	**15,500**	8,750
Donations	**-**	**-**	**-**	2,479
	-	**15,500**	**15,500**	11,229

Prior year	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Sponsorship income	-	11,229	11,229	38,226

4 Other trading activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Accrington Hub	**-**	**84,947**	**84,947**	-
Other Project Funding	**-**	**6,647**	**6,647**	-
	-	**91,594**	**91,594**	-

5 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Sport England Funding	**306,424**	**896,534**	**1,202,958**	897,364
ESIF Funding	**-**	**2,964,542**	**2,964,542**	1,705,188
ISCF Funding	**-**	**255,374**	**255,374**	-
Other Project Funding	**16,096**	**325,419**	**341,515**	344,104
Local Authority Funding	**34,000**	**239,960**	**273,960**	128,080
Course Fees	**23,979**	**-**	**23,979**	7,884
Hosting, Management & NGB income	**-**	**-**	**-**	260
Coronavirus job retention scheme grant	**-**	**-**	**-**	1,807
	380,499	**4,681,829**	**5,062,328**	**3,084,687**

5 Income from charitable activities (continued)

Prior year	Unrestricted funds £	Restricted funds £	2021 Total £
Sport England Funding	**319,164**	**578,200**	**897,364**
ESIF Funding	**-**	**1,705,188**	**1,705,188**
Other Project Funding	**5,800**	**338,304**	**344,104**
Local Authority Funding	**34,000**	**94,080**	**128,080**
Course Fees	**7,884**	**-**	**7,884**
Hosting, Management & NGB income	**-**	**260**	**260**
Coronavirus job retention scheme grant	**1,807**	**-**	**1,807**
	368,655	**2,716,032**	**3,084,687**

6 Investment income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Bank interest	**22**	**-**	**22**	42

The total of £42 in the previous year was all unrestricted income.

7 Analysis of expenditure on charitable activities

	2022 Total £	2021 Total £
Direct costs		
Wages and salaries	**1,675,062**	1,092,382
Premises and office costs	**55,395**	47,489
Rent and rates	**25,727**	29,512
Depreciation	**11,651**	2,950
Staff training	**24,857**	24,575
Travel expenses	**23,197**	10,219
Project delivery costs	**2,963,665**	1,702,538
Research, marketing & promotion	**140,617**	33,125
Exceptional pension adjustment (note 13)	**335,000**	179,000
Governance costs	**54,652**	48,229
	5,309,823	3,170,019

All of the above expenditure is directly attributable to the promotion of sport.

Expenditure on charitable activities was £5,309,823 (2021: £3,170,019) of which £818,271 was unrestricted (2021: £478,398) and £4,491,552 was restricted (2021: £2,691,621).

7 Analysis of expenditure on charitable activities (continued)

Governance costs

	2022 Total £	2021 Total £
Audit and accountancy	**7,440**	6,180
Legal and professional fees	**47,212**	42,049
	54,652	48,229

8 Costs of raising funds

	2022 Total £	2021 Total £
Wages and salaries	**24,144**	-
Premises and office costs	**5,551**	-
Rent and rates	**3,950**	-
Depreciation	**1,020**	-
Staff training	**1,807**	-
Travel expenses	**1,704**	-
Project delivery costs	**10,393**	-
Research, marketing & promotion	**6,620**	-
	55,189	-

All costs of raising funds were attributable to restricted funds.

9 Net income/ (expenditure) for the year

	2022 £	2021 £
This is stated after charging:		
Auditor's fees (exclusive of VAT)	**6,200**	5,150
Depreciation of owned fixed assets	**12,671**	2,950
Operating lease rentals	**14,745**	14,745

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022	2021
	£	£
Salaries	**1,397,963**	903,615
National Insurance	**129,312**	84,076
Pensions	**171,931**	104,691
	1,699,206	1,092,382

The number of employees whose remuneration for the year exceeded £60,000 was:

	2022	2021
	Number	Number
£60,000 to £69,999	**-**	-
£70,000 to £79,999	**1**	1

Of the employees whose remuneration exceeded £60,000, there is one employee (2021: one) accruing benefits under defined benefit pension schemes.

The trustees were not paid and did not receive any other benefits from employment with the charitable company in the year (2021: £nil). No trustees were reimbursed out of pocket expenses during the year (2021: £nil). No trustee received payment for professional or other services supplied to the charitable company (2021: £nil).

The key management personnel comprise the trustees, the Chief Executive, the Director of Business, the Operations Managers, the Director of Operations and the Director of Finance. The total employee benefits of the key management personnel, including National Insurance and pension contributions, were £539,842 (2021: £480,021).

10 Staff numbers

	2022	2021
	No	No
The average number of employees during the year was as follows:	**57**	39
The average number of full time equivalent employees during the year was as follows:	**48**	31

11 Related party transactions

During the year, the charitable company received funding of £35,000 (2021: £64,999) from Lancashire County Council, and paid £3,905 (2021: £10,819) to Lancashire County Council for the use of conference facilities and other services.

Directors C G Standish and S Burnett hold management positions at Regenda Homes and West Lancashire Borough Council respectively: both organisations are partners in the More Positive Together project. During the year amounts totalling £52,359 (2021: £47,055) were payable to Regenda Homes, of which £56,122 (2021: £57,249) was in relation to this project.

Director Z Coupland (resigned 15 April 2021) is a Manager at Sahara Women's Charity which was awarded grants totalling £nil (2021: £6,738) as part of the Satellite Clubs Delivery project.

All project-related payments were at arm's length and the same processes and checks were applied prior to the payments as for any other organisation.

At the year end the charitable company owed £nil and £3,506 to Regenda Homes and West Lancashire Borough Council respectively (2021: £26,115 and £27,472). There were no other outstanding balances with related parties as at 31 March 2022 (2021: £nil).

12 Pension scheme

On 1 April 2010 the charitable company was admitted into a multi-employer defined benefit scheme, operated through Lancashire County Council. The assets of the scheme are administered by trustees in a fund independent from the charitable company.

FRS 102 Section 28 Employee Benefits requires the use of actuarial techniques to assess the present value of future pension liabilities. In accordance with FRS 102, the charge for the scheme has been calculated on the sum of the cost of benefits accruing in the year, the increase in the value of benefits already accrued and the expected return on net assets. The charitable company's contribution to the scheme during the year amounted to 10.4% of pensionable salaries and its expected contribution to the scheme for the year ending 31 March 2022 is £159,000. At the year-end £22,450 (2021: £14,399) was owed to the scheme in respect of contributions.

Lancashire County Council guarantees any pension scheme deficit crystallising if the charitable company is wound up or leaves the scheme. The deficit has reduced by £331,000 in the year and a decrease of £331,000 in the corresponding reimbursement asset has therefore also been recognised. An analysis of the movements in the deficit during the year is shown below:

	2022	**2021**
	£	**£**
At 1 April	**(2,092,000)**	(1,311,000)
Total operating charge: current service cost	**(450,000)**	(248,000)
Total operating charge: part service cost	**-**	-
Total other finance costs: interest costs	**(44,000)**	(28,000)
Actuarial gain/ (loss)	**666,000**	(602,000)
Employer contributions (less admin expenses)	**159,000**	97,000
At 31 March	**(1,761,000)**	(2,092,000)

Analysis of the amount recognised as the actuarial gain/ (loss) in the statement of financial activities:

	2022	**2021**
	£	**£**
Difference between expected and actual return on assets	**666,000**	(602,000)
Actuarial gains/ (losses)	**666,000**	(602,000)

Analysis of the amount recognised as an exceptional item within the expenditure on charitable activities in the statement of financial activities:

	2022	**2021**
	£	**£**
Total operating charge: current service cost	**(450,000)**	(248,000)
Total operating charge: part service cost	**-**	-
Total other finance costs: interest costs	**(44,000)**	(28,000)
Employer contributions (less admin expenses)	**159,000**	97,000
At 31 March	**(335,000)**	(179,000)

12 Pension scheme (continued)

The amounts included in the balance sheet arising from obligations in respect of defined benefit pension plans are as follows:

	2022 £	2021 £
Fair value of plan assets	**3,316,000**	2,677,000
Present value of defined benefit obligations	**(5,077,000)**	(4,769,000)
Deficit in scheme	**(1,761,000)**	(2,092,000)

An analysis of the movement in the present value of defined benefit obligations:

	2022 £
At 1 April 2021	**(4,769,000)**
Current service cost	**(450,000)**
Past service cost	**-**
Benefits paid	**(2,000)**
Actuarial gains/ (losses)	**327,000**
Contributions from scheme members	**(77,000)**
Interest cost	**(106,000)**
At 31 March 2022	**(5,077,000)**

An analysis of the movement in the fair value of plan assets:

	2022 £
At 1 April 2021	**2,677,000**
Interest income	**62,000**
Return on plan assets	**339,000**
Benefits paid	**2,000**
Contributions by the employer (less admin expenses)	**159,000**
Contributions from scheme members	**77,000**
At 31 March 2022	**3,316,000**

The fair value of plan assets at the reporting period end was as follows:

	2022 £	2021 £
Equities	**3,000**	1,256,000
Government & other bonds	**27,000**	-
Property	**53,000**	380,000
Cash/ liquidity	**83,000**	59,000
Other	**3,150,000**	982,000
	3,316,000	2,677,000

12 Pension scheme (continued)

The principal assumptions used for the actuarial valuation were:

	2022 %	2021 %
Rate of increase in salaries	**4.6**	4.2
Rate of increase in pensions in payment	**3.2**	2.8
Discount rate	**2.8**	2.2
Inflation assumption	**3.1**	2.7

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2022 Years	2021 Years
Retiring today		
- Males	**22.3**	22.4
- Females	**25.0**	25.1
Retiring in 20 years		
- Males	**23.7**	23.9
- Females	**26.8**	26.9

13 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	39,100
Additions	37,376
Disposals	(17,448)
At 31 March 2022	**59,028**
Depreciation	
At 1 April 2021	34,413
Charge for the year	12,671
Eliminated on disposals	(17,448)
At 31 March 2022	**29,636**
Net book value	
At 31 March 2022	**29,392**
At 31 March 2021	4,687

14 Debtors: Amounts falling due within one year

	2022 £	2021 £
Trade debtors	**471,977**	36,019
Prepayments and accrued income	**1,838,758**	945,112
	2,310,735	981,131

15 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	**115,167**	36,046
PAYE and social security	**97,531**	25,833
Other creditors	**27,104**	20,053
Accruals and deferred income	**1,584,345**	631,125
	1,824,147	713,107

Accruals and deferred income includes deferred income as shown below.

	2022 £	2021 £
Balance as at 1 April 2021	**1,500**	9,375
Amounts written back from income earned from charitable activities	**(1,500)**	(9,375)
Amount deferred in year	**366,468**	1,500
Balance as at 31 March 2022	**366,468**	1,500

16 Funds

	Fund balances at 1 April 2021	Income received this year	Expenditure	Transfers between funds	Fund balances at 31 March 2022
	£	£	£	£	£
Restricted funds					
Workforce Development	1,592	42,500	(34,285)	(6,000)	3,807
Tackling Inequalities Funding	52,258	132,000	(146,228)	6,000	44,030
ESIF 2.1 Business Health Matters	39,829	1,158,339	(1,128,620)	(29,468)	40,080
Hub / Charity Shop Accrington	37,991	91,594	(55,188)	(4,851)	69,546
Youth Homelessness Project	19,471	56,778	(69,822)	(6,427)	-
Rossendale Youth Works	11,361	47,170	(34,942)	(7,859)	15,730
Digital MarComms	10,148	-	(14,533)	7,571	3,186
Regional Social Prescribing	5,965	23,389	(22,798)	-	6,556
Pendle Project New 2021	722	123,351	(100,971)	(1,501)	21,601
LCC Healthy Weight Service	-	10,000	-	(10,000)	-
Club Link Makers – Capacity	154	-	-	(154)	-
Club Link Makers – Delivery	94,206	-	-	(94,206)	-
Positive Futures	20,320	41,878	(33,573)	(1500)	27,125
School Games – Capacity	9	25,000	(24,928)	-	81
School Games – Delivery	20,928	35,700	(23,689)	-	32,939
Primary School Funding	11,691	-	-	(11,691)	-
Volunteer Coaching	5,301	-	(4,856)	(445)	-
Insight	11,299	4,375	(7,353)	25,049	33,370
Communications & Marketing	6,017	1,058	(13,036)	13,250	7,289
Get Healthy Get Active	36,599	18,225	(17,130)	14,499	52,193
Sports Leaders	3,687	-	(260)	-	3,427
More Positive Together	86,210	1,344,835	(1,268,077)	(140,340)	22,628
Active Lives Survey	7,059	20,150	(22,328)	(1,000)	3,881
BHM Sales & Marketing	-	250	(40,463)	45,000	4,787
Workforce Development Innov	6,936	500	(600)	-	6,836
Opening Up Schools Facilities	-	338,495	(337,435)	(1,060)	-
VCFS Chair	448	17,579	(17,605)	(422)	-
Healthly Ageing Trailblazer	-	259,984	(314,269)	54,285	-
Rossendale Works	15,187	73,728	(63,604)	(2,773)	22,538
StreetGames Holiday Activities	-	9,600	(6,402)	(3,198)	-
Children & Young People	-	221,853	(201,589)	55,141	75,405
Blackburn Public Health CSI	-	31,973	(8,537)	(2,907)	20,529
Commonwealth Games National	-	53,500	(42,400)	-	11,100
MPT Steps	-	461,483	(411,637)	(13,056)	36,790
Smoking Cessation Project	-	56,528	(3,928)	-	52,600
Moving Communities Fund	-	8,108	(8,108)	-	-
Make Every Contact Count	-	10,000	-	-	10,000
Satellite Clubs Innovation	17,800	-	-	-	17,800
Substance Misuse Project	4,447	69,000	(67,547)	(5,840)	60
Total restricted funds	527,635	4,788,923	(4,546,741)	(123,903)	645,914
Unrestricted funds	454,072	380,521	(483,271)	123,903	475,225
Total funds	981,707	5,169,444	(5,030,012)	-	1,121,139

16 Funds (continued)

Prior year	Fund balances at 1 April 2020 £	Income received this year £	Expenditure £	Transfers between funds £	Fund balances at 31 Mar 2021 £
Restricted funds					
Workforce Development	4,174	42,500	(39,301)	(5,781)	1,592
Tackling Inequalities Funding	-	226,250	(173,992)	-	52,258
ESIF 2.1 Business Health Matters	-	98,334	(102,005)	43,500	39,829
Hub / Charity Shop Accrington	-	56,059	(30,099)	12,031	37,991
Youth Homelessness Project	-	32,330	(12,195)	(664)	19,471
Rossendale Youth Works	-	14,658	(8,572)	5,275	11,361
Digital MarComms	-	-	(12,020)	22,168	10,148
Regional Social Prescribing	-	10,973	(5,008)	-	5,965
Pendle Project New 2021	-	5,800	(11,078)	6,000	722
LCC Heathy Weight Service	-	9,999	(9,999)	-	-
Club Link Masters – Capacity	-	66,699	(66,545)	-	154
Club Link Masters – Delivery	114,396	87,110	(84,829)	(22,471)	94,206
Positive Together	23,124	70,000	(69,742)	(3,062)	20,320
School Games – Capacity	10,150	14,583	(24,724)	-	9
School Games – Delivery	18,307	20,417	(17,796)	-	20,928
Primary School Funding	37,475	39,693	(64,927)	(550)	11,691
Volunteer Coaching	12,990	8,000	(15,269)	(420)	5,301
Insight	9,078	1,125	(9,014)	10,110	11,299
Communications & Marketing	4,645	-	294	1,078	6,017
Get Healthy Get Active	26,866	21,669	(12,603)	667	36,599
Sports Leaders	3,677	-	(490)	500	3,687
More Positive Together	58,210	1,627,291	(1,598,653)	(638)	86,210
Active Lives Survey	11,529	11,754	(15,724)	(500)	7,059
Digital Maturity Volunteer Sector	652	-	(652)	-	-
Workforce Development Innov	1,589	13950	(8,453)	(150)	6,936
Opening Up Schools Facilities	74,758	-	(69,758)	(5,000)	-
VCFS Chair	119	21,000	(20,671)	-	448
Healthy Ageing Trailblazer	-	48,918	(39,314)	(9,604)	-
Rossendale Works	(274)	80,890	(63,798)	(1,631)	15,187
Satellite Clubs Innovation	13,026	4,941	(167)	-	17,800
Substance Misuse Project	21,305	92,318	(104,517)	(4,659)	4,447
Total restricted funds	445,796	2,727,261	(2,691,621)	46,199	527,635
Unrestricted funds	430,972	368,697	(299,398)	(46,199)	454,072
Total funds	876,768	3,095,958	(2,991,019)	-	981,707

16 Funds (continued)

Purpose of the restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of an appeal for particular projects. Notes:

- ***Workforce Development*** – Sport England project that supports Workforce Development
- ***Club Link Makers – Capacity*** – Sport England project to pay for the resources and salary of the Club Link Maker post. Now amalgamated into the Children & Young Peoples project fund.
- ***Club Link Makers – Delivery*** – Sport England project to pay for the delivery of the Satellite Clubs project to start up and sustain new clubs. Now amalgamated into the Children & Young Peoples project fund.
- ***Positive Together*** – Project funded by various partners providing resource and other capacity to work with offenders to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and reduce the risk of reoffending. This reflects that the funds are being used as match funding for the More Positive Together project.
- ***School Games – Capacity*** – Sport England project to pay for the salary costs of the Events and Marketing Officer.
- ***School Games – Delivery*** – Sport England project and sponsorship to pay for the resources, promotion and delivery of the School Games Events.
- ***Primary School Funding*** – Sport England funded project to strengthen the links between primary schools and those organisations working in sport locally and nationally and help make effective use of the funding and support. Now amalgamated into the Children & Young Peoples project fund.
- ***Volunteer Coaching*** – Sport England funded project. Volunteer Leadership and Coaching Bursary to support volunteers at Level 2 of the School Games.
- ***Insight*** – Research and Insight budget supporting the training and research projects of the Research & Insight officer and contributes towards student assistants for research projects. Funded by commissioned work for partners and projects.
- ***Communications & Marketing*** – The fund represents the marketing and communications elements of a number of projects. Marketing budgets have been pooled from across a number of projects to pay for marketing and communication and its activities with promotional products, training, equipment and research. Bringing together these allocated funds allows for transparency of spend and efficiency of resources. Transfers have therefore been made from various other restricted funds to reflect this.
- ***Get Healthy Get Active Project*** – Challenge through Sport Initiative (CSI) project, funded and supported by various partners to pay for support workers and project manager and activities to use sport and physical activity to enhance recovery of adults with drug, alcohol and other dependency problems.
- ***Regional Social Prescribing -*** The purpose of the Regional Social Prescribing funding is to provide a resource (in the form of a staff member) to work with partners across the North West region relating to the promotion and inclusion of physical activity in social prescribing activity taking place. Specifically, the project aims to ensure that physical activity is embedded as a key part of social prescribing programmes and work across the North West.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Sports Leaders*** – Themed project to develop volunteering support and engagement.
- ***More Positive Together*** – European funding (ESIF) targeting IMD areas in Lancashire – hardest to reach inactive/ unemployed, help towards employment.
- ***Active Lives Survey*** – Sport England funding to facilitate a new school-based Active Lives Survey for Children and Young People to measure participation in sport and physical activity among children in school years 1 to 11.
- ***Satellite Clubs Innovation*** – Support the innovation and administration of satellite clubs.
- ***CSI North & Central Substance Misuse Project*** – This is part of the Challenge Through Sport Initiative work funded by CGL engaging people in physical activities and referring into other support services.
- ***Digital Maturity Voluntary Sector Research*** – These funds were provided to conduct a piece of research work into the digital maturity and social prescribing readiness of Voluntary, Community, Faith and Social Enterprise sector organisations across Lancashire and South Cumbria. The work involved a large scale survey, focus groups and the production of a final report for Healthier Lancashire and South Cumbria.
- ***Healthy Ageing Trailblazer*** – The purpose of these funds is related to the Healthy Ageing Industrial Strategy Challenge Fund Competition. Initial funding from UCLan was provided to secure consultancy support for the submission of a stage 1 application, including drafting of the application form and preparation sessions for the formal interview which was part of the application process.
- ***ISCF Business Health Matters*** - The ISCF Business Health Matters project is an industrial research project, part funded by Innovate UK. The project involves 14 partners and the purpose is to test and develop health screenings and associated healthy lifestyle interventions in the workplace, which cover both physical and mental health and are delivered by staff from a leisure background. The projects main objective is to test and learn in order to develop a service, which can provide a range of workplace health offers to businesses across Lancashire. The project is also looking to ensure the service is commercially viable and can be delivered without the need of grant funding when the Innovate UK funding ends in March 2024.
- ***Core 24 connectors*** - This is a partnership project with the NHS Innovation Agency and Vcfse partners from Blackpool. The aim is to collect the experiences and insights from people living in deprived areas and with long term conditions to better inform and design health and wellbeing services commissioned by the Lancashire and South Cumbria ICS.
- ***MECC - Making Every Contact Count*** - Many long-terms diseases in our population are closely linked to known behavioural risk factors. Around 40% of the UK's healthy life years lost are attributable to tobacco, hypertension, and alcohol, being overweight or being physically inactive. Making changes such as stopping smoking, improving diet, increasing physical activity, losing weight and reducing alcohol consumption can help people to reduce their risk of poor health significantly. Making every contact count (MECC) is an approach to behaviour change that utilises the millions of day to day interactions that organisations and people have with other people to encourage changes in behaviour that have a positive effect on the health and wellbeing of individuals, communities and populations.
- ***Street Games Holiday Activities fund*** - To provide additional capacity to support Street Games coordination of the coastal Holiday Activity Fund Programme in Summer 2021.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Rossendale Works CSI*** – An employment project focussed purely on the Local Authority district of Rossendale. The Economic Development Team at Rossendale Borough Council provides funding to Active Lancashire to employ support workers who provide support for local businesses to engage new employees via trial work placements. These are supplemented by a range of positive engagement and training activities delivered locally.
- ***Opening Schools Facilities*** – This is a Sport England funded programme which supports schools in any issues they have with making the best use of their facilities. The work involves researching the most common issues and providing a range of support to help schools maximise the use of their facilities. This could include help with business planning or staffing so that facilities can be used in the evenings/ weekends for example.
- ***Workforce Development Innovation*** – Sport England funding to support our work in prisons and with Lancashire United – the football trust consortium. The innovation is working to develop staff within the prison so that they can provide a wider range of activities; development for those in prison so that some of them can achieve basic qualifications before leaving prison and finally to develop Football Community Trust staff so that they are better equipped to engage with those in prison and when they come back into the community.
- ***Voluntary Sector Lead*** – Active Lancashire have agreed to provide administration which enables payments to be made to the Voluntary, Care, Faith and Social Enterprise (VCFS) Chair role on behalf of the wider voluntary sector in Lancashire using funding provided by the NHS in the county. We provide this service on a cost neutral basis to proceed wider benefit to the voluntary sector.
- ***Tackling Inequalities Funding -*** The Tackling Inequalities Fund exists to reduce the negative impact of coronavirus and the widening inequalities in sport and physical activity. It focuses on under-represented groups, particularly - Lower socio-economic groups; Black, Asian and Minority Ethnic communities; Disabled people and People with long-term health conditions. This National Lottery money will enable community groups to continue to exist and engage with their communities, with a view to keeping them active during both the lockdown and early recovery stages. The fund is designed to deal with the 'here and now' issues caused as a result of coronavirus and aims to support community organisations working with priority audiences so they have a future to plan for. In Lancashire we are identifying and supporting community groups who can reach out and support those with immediate need, and who may not be reached through traditional channels. They put together a short proposal regarding identified need, activities, costs and impact, which are assessed by Active Lancashire staff and submitted to Sport England for approval. Once approved we distribute 50% of the agreed funding and with good progress the second instalment is paid to the community group. They in turn provide feedback, information for case studies and shared learning.
- ***MPT STEPS*** - MPT Steps is a Lancashire partnership project, funded by the European Social Fund (ESF) programme, which will aim to engage with over 4,000 job seekers who may have recently been made unemployed or those who are economically inactive living in Lancashire. The project, set to run until December 2023, will seek to address the issues faced by disadvantaged Lancashire communities in accessing or re-accessing the job market as a result of the Covid-19 Pandemic. It brings together various organisations from different sectors to share best practice and provide greater coverage across the county. MPT Steps will provide tailored 1-2-1 mentoring support to residents living in Lancashire, with the opportunity to engage in a range of activities which will help improve overall health and wellbeing.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***ESIF 2.1 Business Health Matters*** - This is a project designed to improve the skills of people in employment across Lancashire and help them retain employment. The project will provide basic skills, level 2 and level 3 qualifications to participants. These qualifications will be delivered by project partners and a big focus of the project will be the delivery of level 2 and level 3 Workplace Health Champion qualifications. Active Lancashire is the project lead.
- ***Rossendale Youth Works*** - A project in Partnership with Rossendale Borough Council supporting the Economic Growth of the borough with a specific focus on Young People age 18-25. The project works with Local Businesses to provide work experience placements of 4 weeks to those participants who have been supported towards the labour market. Referrals come direct from the Local Job Centre Plus and all participants are supported with Health & Wellbeing by support officers.
- ***Pendle Project New 2021*** - A project in Partnership with Pendle Borough Council to establish a Youth Employment Hub working alongside DWP Colleagues. Young People will be referred from the work coaches and supported in depth with a range of local opportunities and services that support Young People age 16-25 on that employment journey. The YES Hub has recently opened its doors on Scotland Road in Nelson working along Lancashire Adult Learning (Nelson Group) and a range of local delivery partners.
- ***LCC Healthy Weight Service*** - The Healthy Weight Service is a service funded by Lancashire County Council and delivered by local authorities or leisure trusts in the 12 local authority areas of the county. The service provides support to people with a Body Mass Index of 30 to 39.9, to help them achieve sustained behaviour change and lose weight. Active Lancashire performs the monitoring function for the service.
- ***Moving Communities*** - Moving Communities is a data platform which provides insight on leisure facilities across Lancashire. The objective is to provide facility planning support to Leisure Trusts and Local Authorities driven through this data and encourage usage of the site to drive better quality insight.
- ***FAM Big Local Grant*** - Resident led big local groups which aims to improve lives of those in Fishwick and St Matthews ward of Preston. The objective is to improve our placed based understanding through managing a physical and mental wellbeing project, by offering services to residents, working in partnership with other local organisations.
- ***Commonwealth Games Legacy fund*** - School Games extension funding through Sport England to delivery commonwealth games inspired programmes, funding each School Games Officer as per Sports England agreements with central resource for targeted interventions and CPD
- ***Children & Young People*** - Sport England funding aligned to the primary role, to have a strong understanding of young people (people and place), and work with local structures to develop and deliver positive experiences for young people (over 5) in order to increase the number of children and young people who have a positive attitude towards sport and physical activity. Working in local places should also support the priorities, in particular of tackling inequalities and reducing inactivity.
- ***Young People Forward*** - To use sport to improve the physical and mental health, self-efficacy and resilience of young people who are homeless or at risk of homelessness. Sport and activity will be used as a positive intervention to help address the challenges the young people face and improve their physical and mental wellbeing. Additional support will also be given to help some of the young embark on a journey out of homelessness. This approach will also benefit the community organisations to enhance their support offer to young people leading to sustained community provision.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Active Seconds*** - The shop will build on the projects physical activity roots and will be selling second-hand goods to encourage people to begin their wellbeing journeys. Donations are received from local organisations and people in the community such as Bric-a-Brac, furniture, clothes, electrical items etc. All proceeds from the store will go directly back into the project itself, allowing for their team of support workers to continue carrying out life-changing initiatives for the benefit of Lancashire residents. The space at the back of the store will help support the delivery of the project, with a designated area to be used to carry out meetings, training and physical activity sessions.
- ***Blackburn Public Health Project*** - The Crime Harm Reduction Project supports work on drug related crime reduction and drug related deaths. A joined-up approach to engage prisoners pre-release and immediately post release and provide support via The 180 Project (a community recovery programme in BwD aiming to turn recovering addicts and alcoholics into 'athletes' using an adapted CrossFit programme) and Active Lancashire (a bespoke behaviour change programme helping people improve their skills and employment prospects, build confidence and community integration to help prevent reoffending).
- ***Stop Smoking Project*** - Is part of the Tobacco Control Programme helping people to stop smoking, prevent first time smokers, to reduce harm from tobacco and develop smoke free environments. We will liaise and work with GP's, pharmacy, health & social care, hospital and community services across the 4 primary care networks in Blackburn with Darwen. To promote the benefits of stopping smoking and the stop smoking services through a variety of interventions including brief assessment, advice, events and signposting to further support. This will include individual and group based interventions, signposting and referring to participating pharmacies delivering the Stop Smoking Service.

17 Fund balances represented by

	General Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Balance at 31 March 2022 £'000
Tangible fixed assets	**26,958**	**-**	**2,434**	**29,392**
Current assets	**600,369**	**-**	**2,315,525**	**2,915,894**
Creditors falling within one year	**(152,102)**	**-**	**(1,672,045)**	**(1,824,147)**
	475,225	**-**	**645,914**	**1,121,139**

Prior year	General Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Balance at 31 March 2021 £'000
Tangible fixed assets	**4,687**	**-**	**-**	**4,687**
Current assets	**482,065**	**-**	**1,208,062**	**1,690,127**
Creditors falling within one year	**(32,680)**	**-**	**(680,427)**	**(713,107)**
	454,072	**-**	**527,635**	**981,707**

18 Operating lease commitments

At the year end, the total of future minimum lease payments under non-cancellable operating leases was:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Amounts due within one year	**13,372**	**-**	13,000	1,745
Amounts due between one and five years	**29,260**	**-**	-	-
	42,632	**-**	13,000	1,745

ACTIVE LANCASHIRE LIMITED

England & Wales - Charity number 1159832

Accounts

Company Registration No. 06859894 (England and Wales)
Charity No. 1159832

Active Lancashire Limited

(A Charitable Company Limited by Guarantee)

Trustees' Report and Financial Statements

For The Year Ended 31 March 2021

mha
MOORE & SMALLEY

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

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COMPANY INFORMATION

Key management personnel:			
Directors and trustees	Mrs L Lloyd	-	Chair (resigned 30 September 2021)
	Mr M B Cookson	-	Appointed as Chair (30 September 2021)
	Mr C G Bean	-	Resigned 24 November 2021
	Mrs J Bell	-	Chair of Human Resources and Remuneration Committee
	Mr S L Burnett		
	Ms Z Coupland	-	Resigned 15 April 2021
	Mr R Davies		
	Mrs R E Lowry	-	Chair of Audit and Finance Committee
	Mrs A J Parker		
	Ms C E Platt	-	Resigned 31 December 2020
	Mr R Richardson	-	Appointed 26 May 2020
	Mrs A Smith	-	Appointed 1 January 2021
	Mr C G Standish	-	Resigned 30 September 2021
	Mr D Clarke	-	Appointed 24th November 2021
	Mrs Z Chikh	-	Appointed 24th November 2021
	Mrs L Horner	-	Appointed 24th November 2021
	Mr K Masser	-	Appointed 24th November 2021
	Mrs S Kothari	-	Appointed 24th November 2021
Committees			
Human Resources and Remuneration Committee	Mrs J. Bell	-	Chair
	Mr B Cookson		
	Mrs L. Lloyd	-	Resigned 30th September 2021
	Mr C. Standish		
Audit and Finance Committee	Mrs R. Lowry	-	Chair
	Mr G. Bean	-	Resigned 24 November 2021
	Mrs A. Parker		
	Mr R. Richardson		
Key management personnel:			
Senior leadership team	Mr A Leather	-	Chief Executive
	Mr S Oliver	-	Finance Manager
	Mrs S Walton	-	Business Development Manager
	Mr M Stevenson	-	Operations Manager
	Mrs B Kay	-	Operations Manager
	Ms C Ross	-	People Development Manager
Registered office	3 & 4 Farington House Lancashire Enterprise Business Park Leyland Lancashire PR26 6TW		
Company secretary	Mr W D Owen	-	Appointed 1 October 2020 and resigned 10 February 2021
Company number	06859894		
Registered charity number	1159832		

COMPANY INFORMATION

Auditor	MHA Moore and Smalley Chartered Accountants and Statutory Auditor Richard House Winckley Square Preston PR1 3HP

DIRECTORS' AND TRUSTEES' REPORT

Active Lancashire Ltd is a charitable company limited by guarantee. The trustees, who are also the directors of the company, are pleased to present their annual report together with the financial statements of the charitable company for the year ended 31 March 2021. This report serves the purpose of both a directors' report under company law and trustees' report under charity law.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 published in October 2019.

Structure, governance and management

The charitable company is limited by guarantee, registered in England and does not have a share capital. It became a registered charity on 7 January 2015. It is governed under its Articles of Association which sets out its objectives.

Lancashire County Council, as the sole guarantor of the charitable company, is entitled to appoint up to a maximum of 25% of the total number of trustees. The charitable company has formally adopted a target that the representation of directors will be diverse and will, where possible have a minimum of 30% of each gender serving as trustees. The Board of Trustees meets to take decisions relating to every-day matters. Each trustee has one vote and decisions are made by numbers of votes at meetings of the trustees as necessary. The Financial Controls Manual authorises the Chief Executive and other employees to take decisions within approved limits.

In appointing new trustees and replacing trustees who have completed their term of office, the Board, supported by the Chief Executive, considers its skills and any gaps. The appointment of a new trustee is then ratified by Lancashire County Council. New trustees receive an induction pack and training in the role and responsibilities of a trustee.

The trustees have considered the major strategic, business and operational risks which the charitable company faces and systems have been established to support regular reporting of the steps taken to manage and mitigate these risks.

Pay policy for senior staff

The trustees consider that they, with the senior management team, direct, control, and operate the organisation on a day-to-day basis. All trustees give of their time freely and none received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in the notes to the accounts.

The pay of the senior staff is based on National Joint Council pay scales with the Chief Executive on an individual pay scale benchmarked against other voluntary sector executive salary levels. The senior staff are reviewed annually through an appraisal process and incremental increases on the relevant pay scale awarded based on satisfactory performance. The Chief Executive receives an annual appraisal by the Chair of the Board who reports accordingly to the HR & Remuneration Committee of the Board and can recommend an incremental rise on the Chief Executive's pay scale.

Objects and activities of the charitable company

Active Lancashire is the leading sport and physical activity charity which supports the Lancashire sub region. Our aim is to increase and sustain participation in, and widen access to, sport and physical activity across the county with particular focus on reducing inequalities and improving opportunities. As the Active Partnership for Lancashire, we are an integral part of the Government's drive to increase levels of movement and engagement in physical activity and sport across England in line with Sport England's strategy: we are the key bridge between local and regional networks.

Our vision for 2021-31 is to create and embed a culture of health and wellbeing for everyone, through enabling individuals, empowering communities, and encouraging a whole-system approach. Our mission is to work in partnership to tackle inequalities and help people enjoy active lives.

We are committed to increasing participation in Lancashire's communities where typically only half of adults are active, particularly in disadvantaged areas.

To deliver our strategy we will continue to engage with and develop the quality of provision within the county's clubs, coaches and volunteer infrastructure, which provide the core of the grassroots sports offer in our communities. The majority of this provision takes place within the voluntary sector, alongside schools, further and higher education institutions and local authorities. Lancashire has a long and successful grassroots offer but needs longer term investment and development, and Active Lancashire is well placed to support this.

Our team

As a team we have a set of values which we work to and promote through our activities and our behaviour, our culture and morals:

- Working Together
- Everyone Counts
- Forward Thinking
- Influencing Change
- People First
- Passion

Impact of COVID

As a result of the pandemic during 2020/21, Active Lancashire had to quickly reassess our business model, team leadership and partner operational model. We were quickly able to pivot to home working as the team was Windows 365 enabled prior to the pandemic and the transition for most staff to remote or home working was relatively straight forward. As an organisation we supported our staff well during the period, maintaining positive working practices and supporting staff wellbeing.

We were able to effectively develop and negotiate with both funders and delivery partners to modify our contracts, models of delivery and profiles to maintain momentum and improve focus, using largely digital delivery of our products and services. The result of this is that we have met our intended project outputs and performance. This is a reflection of the outstanding energy and commitment of the staff, which the trustees recognise and are extremely grateful for.

Furthermore, the pandemic increased the requirement for our services and our leadership role with our partners. This created additional workloads and required the team to be highly flexible in delivering more activity across a wider range of partners. The whole team has performed exceptionally in meeting these challenges.

Partnership activity

We are committed to providing strong and consistent leadership to our partnership networks, enabling them to develop the quality and sustainability of their provision at a cluster and neighbourhood level. We are committed to enabling our partners to deliver high quality local provision and to securing the opportunities and resources that enable them to contribute effectively to supporting our strategy. We continue to develop and innovate in the scope and scale of our partnership activity and to maintain a focus on sport and physical activity which reflects our strategic and charitable aims.

Our current portfolio of work includes:

Business Health Matters

We have been working with business partners and networks including the Lancashire Enterprise Partnership (LEP) and Chambers of Commerce to identify opportunities for our sport and leisure networks to improve levels of health and wellbeing in the working age population with the aim of improving business productivity. This development work has been in part supported by a grant from UK Research and Investment (UKRI) as part of the National Industrial Strategy Trailblazer programme. Through this initial investment we have been able to develop a business model and proposals for further investment from both European Structural and Investment Funds (ESIF) and UKRI which should see the development of a three-year “test and learn” project, supporting 15,000 people to access opportunities to improve their health as employees and improve productivity for their businesses. This work will be key to the recovery of businesses from the pandemic.

Services to clubs, coaches and volunteers

Research evidence indicates that a quality experience of sport, combined with positive and motivational support helps people get into active lifestyles, sport and helps maintain their participation. Active Lancashire focuses on supporting our workforce, including coaches and volunteers, and organisations such as sports clubs and community centres to provide a quality offer, which is inclusive and reflects the needs of our communities.

During the pandemic we continued to provide on-line training and limited face to face development where possible, including training in coaching, safeguarding young people and adults, first aid, club development funding and how to support individuals with additional needs including mental health challenges. Specific support for coach development across all sports can be found at coachinglancashire.org.uk and coaches at all levels can register for up-to-date information and training dates.

School Games

During the pandemic the traditional School Games were cancelled and a series of on-line opportunities introduced. A series of on-line School Games challenges and festivals took place and this on-line work was recognised nationally by an award from the Youth Sport Trust. We continue to be supported by our long-term sponsor and supporter James Hall (SPAR Ltd) which enables the project to reach more young people from disadvantaged backgrounds.

More Positive Together

More Positive Together started in April 2017 and is an employability and skills project funded by ESIF through which we work in partnership with organisations including local authorities, housing associations, the Prince's Trust, Groundwork, and with the continued support of Sport England and the Police Commissioner. This project aims to encourage people in disadvantaged areas and communities to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and economy. We have recently secured a second phase of funding extending the project to December 2021.

Cycle Recycle

As part of the More Positive Together project and with funding from Lancashire County Council this cycling engagement programme trains cycle repair workshop leaders and others to maintain donated cycles. Its activities include cycle recycling work-shops, learn to ride sessions, road confidence sessions and guided rides.

Challenge through Sport Initiative

Our Challenge Through Sport Initiative is a substance misuse recovery project for adult offenders funded by Lancashire County Council and Pendle and Rossendale Borough Councils as well as the Community Rehabilitation Company. It enables us provide advice and guidance through support workers with lived experience, using sport and physical activity to enhance the recovery of adults with drug and alcohol problems. It has developed from its pilot and is now evolving to work with participants on Employment and Support Allowance to enhance their employability. This initiative is now also supported by a community hub and charity shop in Accrington, which provides meeting and training space as well as income.

Satellite Clubs

Satellite clubs are extensions of community sports clubs specifically targeted at 11 to 25 year olds (mainly focussed on 14 to 19 year olds). They make it easy for young people to start playing sport for the first time or to stay in sport. They provide a stepping-stone for young people to access local community clubs, helping to make participating in sport a lifelong habit.

We will be working with national governing bodies of sport, schools, colleges and local sports clubs to establish new satellite clubs in Lancashire with a focus on under-represented groups including young people from Black, Asian and Minority Ethnic groups, young women with emotional wellbeing challenges and young people in care.

Primary School Sport Premium

We have been commissioned by Sport England to help strengthen the links between primary schools and organisations working in sport both locally and nationally, including the Youth Sport Trust and the Association for Physical Education. Key to this task is working with those primary schools that want or need help to make the most effective use of the additional funding and available support. This work has developed positively over the past 12 months and we have received additional investment to extend our offer to primary schools and school games organisers through additional survey work and funding to open up school facilities and sports provision.

Public benefit

We have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing our objectives and activities and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the charitable company's aims and objectives.

Achievements during the year

During the past year we have a number of significant achievements:

- Active Lancashire has led the More Positive Together partnership to successfully deliver the first stage of the project and has been awarded further funding to extend the project to December 2021. Satisfaction from partners, funders and beneficiaries is high, and our evaluation of beneficiary outcomes shows positive changes in terms of employability and health.
- Our governance standards and delivery role (our core purpose) are continually reviewed and developed to achieve the Sport England standard of UK Code of Sport Tier 3 standard. Our leadership and operational status has been reviewed by Sport England and found to be positive and impactful; a message which has been reflected in our QUEST service review status of “Very good”.

- We have continued to pursue our Health and Wealth partnerships with the NHS Integrated Care System and the LEP. Our relationships are gaining traction and starting to create opportunities including the work we are undertaking on digital health readiness for the wider voluntary sector.

Financial review

The statement of financial activities for the year is set out on page 15. The charitable company's net expenditure before transfers and other recognised gains and losses was £74,061 (2020: £173,101). There are total reserves as at 31 March 2021 of £981,707 (2020: £876,768), of which £454,072 are unrestricted reserves, and £527,635 are restricted reserves.

The funding from Sport England to support the core infrastructure remained consistent at £319,163 in 2020/21 and is used to support Sport England's Primary Purpose requirements of working toward an active nation.

The development of projects under the More Positive Together programme that use sport and physical activity to support the public health and social well-being agenda has been further enhanced with the award of £7 million of ESIF funding over a further five years. This will continue to help individuals achieve their potential and benefit their communities through sport and physical activity. In addition, a further £5 million of ESIF funding and £1.2 million of Industrial Strategy Challenge funding (ISCF) has been awarded to support the development and delivery of a workplace health and wellbeing programme of projects, again with a strong partner network across Lancashire.

Reserves policy

The trustees review the charitable company's requirements for reserves annually in the light of its main risks. The current policy is to hold sufficient unrestricted reserves to cover its statutory obligations in the event that it is wound up, being three months' staff costs, redundancy and the obligations associated with its office lease. The amount required as at 31 March 2021 was estimated to be £303,000 and this was met.

Plans for future periods

The organisation plans to continue to deliver and develop its own strategy to support the new strategy announced by Sport England: to use sport and physical activity to increase participation levels, reduce inactivity and support the health and wellbeing, social cohesion, and community development agenda.

Through the United Together (Tackling Reoffending) project we work in partnership with other organisations to enable young people at risk of offending to engage in sporting and practical activities, to reach their potential and make a positive contribution to their local communities, as well as supporting young people to gain qualifications and engage in sporting and physical activities. We intend to use the successful award of future phases of ESIF funding to further develop this successful programme on a wider scale with a wider partnership across the county aimed at disadvantaged communities.

The organisation also intends to further develop its partnerships, research and evaluation of digital technology and its use and effectiveness in increasing activity in physical activity.

The organisation is working closely with the NHS networks and continuing to help develop strategies that include sport and physical activity that support the health and wellbeing agendas, for example the Physical Activity Strategy and Walking and Cycling Strategy.

Risk management

The organisation maintains a risk register that is reported to and discussed by trustees at each quarterly Board meeting and reviewed at regular Audit & Finance Committee meetings. This register reports on the predicted impact of the risk and actions required to mitigate the risks.

The key risks are perceived currently to be:

- The level of continuing core and project funding levels from Sport England and how this may develop under the new Department for Digital, Culture, Media and Sport and Sport England strategies. Whilst the organisation is very well positioned to deliver its new strategy, funding from Sport England is falling. Major variances from our core funding are not expected but any significant changes will impact the resource and capacity of the organisation and will be considered by the Audit and Finance Committee.
- Projects supporting the health, social and well-being agenda often involve working with vulnerable adults. The Children Safeguarding Policy has been extended to cover safeguarding of vulnerable adults and has been reviewed by the HR & Remuneration Committee, and a Board safeguarding lead has been appointed to support the executive team and particularly the officers with safeguarding responsibilities**.**
- The More Positive Together project funded by the European Social Fund is a significant part of the overall activity of the organisation. The end of the current funding agreement is approaching, though further funding has been made available.

Fundraising

We have considered the requirements of the Charities (Protection and Social Investment) Act 2016 regarding disclosures concerning fundraising and fundraising standards and confirm that these do not apply.

Statement of trustees' responsibilities

The trustees (who are also directors of Active Lancashire Limited 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, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the auditor is 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.

DIRECTORS' AND TRUSTEES' REPORT (continued)

Auditor

This report has been prepared in accordance with the provisions applicable to companies entitled to adopt the small companies' exemption.

This report was approved by the Board on 24 November 2021 and signed on its behalf.

……
Mr M B Cookson - Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of Active Lancashire Limited ('charitable company') for the year ended 31 March 2021, which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 group's 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report have 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 the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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' exemption in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, 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.

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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

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

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Review of minutes of board meetings;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicola Mason (Senior Statutory Auditor)
For and on behalf of
MHA Moore and Smalley
Chartered Accountants and Statutory Auditor

Richard House
9 Winckley Square
Preston
PR1 3HP

Date: ……

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	**-**	**11,229**	**11,229**	38,226
Charitable activities	4	**368,655**	**2,716,032**	**3,084,687**	2,894,976
Investments	5	**42**	**-**	**42**	1,315
Total income		**368,697**	**2,727,261**	**3,095,958**	2,934,517
Expenditure on:					
Charitable activities	6	**478,398**	**2,691,621**	**3,170,019**	3,107,618
Total expenditure		**478,398**	**2,691,621**	**3,170,019**	3,107,618
Net (expenditure)/ income for the year		**(109,701)**	**35,640**	**(74,061)**	(173,101)
Transfers between funds		**(46,199)**	**46,199**	**-**	-
Net movement in funds before other recognised gains and losses		**(155,900)**	**81,839**	**(74,061)**	(173,101)
Actuarial gain/ (loss) in respect of defined benefit pension scheme	12	**(602,000)**	**-**	**(602,000)**	136,000
Change in value of reimbursement asset	12	**781,000**	**-**	**781,000**	139,000
Net movement in funds		**23,100**	**81,839**	**104,939**	101,899
Reconciliation of funds:					
Total funds brought forward		**430,972**	**445,796**	**876,768**	774,869
Total funds carried forward		**454,072**	**527,635**	**981,707**	876,768

All of the above results are derived from activities which are continuing.

All gains and losses in the periods are included above.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

BALANCE SHEET

AS AT 31 MARCH 2021

		Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
Tangible fixed assets	13	**4,687**	**-**	**4,687**	2,434
Current assets					
Debtors	14	**7,765**	**973,366**	**981,131**	396,548
Cash at bank and in hand		**474,300**	**234,696**	**708,996**	1,081,025
		482,065	**1,208,062**	**1,690,127**	1,477,573
Creditors: amounts falling due within one year	15	**(32,680)**	**(680,427)**	**(713,107)**	(603,239)
Net current assets		**449,385**	**527,635**	**977,020**	874,334
Total assets less current liabilities		**454,072**	**527,635**	**981,707**	876,768
Net assets excluding pension liability		**454,072**	**527,635**	**981,707**	876,768
Defined benefit pension scheme liability	12	**(2,092,000)**	**-**	**(2,092,000)**	(1,311,000)
Reimbursement of pension scheme liability	12	**2,092,000**	**-**	**2,092,000**	1,311,000
Net assets including pension liability		**454,072**	**527,635**	**981,707**	876,768
Represented by:					
Total funds	16	**454,072**	**527,635**	**981,707**	876,768

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

These accounts were approved by the Board and authorised for issue on 24 November 2021 and are signed on their behalf by:

Ruth Lowry

……
Mrs R E Lowry – Chair of Audit and Finance Committee

Company No: 06859894

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

		2021 Total	2020 Total
		£	£
Cash generated by/ (used in) operating activities	**(a)**	**(366,868)**	482,195
Cash flows from investing activities			
Investment income		**42**	1,315
Purchase of tangible fixed assets		**(5,203)**	(3,652)
Cash used in investing activities		**(5,161)**	(2,337)
Increase/ (decrease) in cash and cash equivalents in the year		**(372,029)**	479,858
Cash and cash equivalents at the beginning of the year		**1,081,025**	601,167
Cash and cash equivalents at the end of the year		**708,996**	1,081,025
(a) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		**104,939**	101,899
Investment income received		**(42)**	(1,315)
Depreciation		**2,950**	1,429
Increase/ (decrease) in debtors		**(584,583)**	506,685
(Increase)/ decrease in creditors		**109,868**	(126,503)
Net cash generated by/ (used in) operating activities		**(366,868)**	482,195

Of the cash and cash equivalents and the end of the year, £474,300 relates to unrestricted funds (2020: £441,846) and £234,696 relates to restricted funds (2020: £639,179).

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The financial statements have been prepared under the historical cost convention.

Active Lancashire Limited 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 note(s).

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 charitable company to continue as a going concern. The trustees have considered, the impact of the Covid-19 pandemic and make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that there are adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charitable company ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charitable company has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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 charitable company and which have not been designated for other purposes. Designated funds are set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised 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.

1 Accounting policies (continued)

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Detailed analyses of the expenditure, including irrecoverable VAT, are provided in the notes to the accounts.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA on a straight line basis over the period of the lease.

Fixed assets and depreciation

Fixed assets greater than £250 are included at cost. Depreciation is provided on all tangible fixed assets calculated to write off the cost over its expected useful life as follows:

Equipment	-	33.3% on cost

Debtors

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

Creditors

Creditors are recognised where there is a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charitable company 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.

Pension costs

The company operates a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charitable company. Contributions payable by the charitable company during the year are included within wages and salaries. Any additional current service costs and finance costs over the contributions payable are included separately within costs of charitable activities as an exceptional item. Actuarial gains and losses are recognised immediately.

Although this does not meet the presentational requirements of FRS 102, the trustees believe this provides a better understanding of the impact on the result for the year than accounting for pension costs under FRS 102.

1 Accounting policies (continued)

Pension costs (continued)

Pension scheme assets are valued at fair value at the balance sheet date. Fair value is based on market price information and in the case of quoted securities is the published bid price. Pension scheme liabilities are measured on an actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. Pension scheme deficits are recognised in full on the balance sheet.

Lancashire County Council has provided an indemnity to the trustees of the pension scheme guaranteeing that the scheme will not suffer any loss or damage as a result of the charitable company participation in the scheme. The intention of this guarantee is that, should the charitable company cease in operational existence and the pension deficit crystallise, this liability would be met by Lancashire County Council under the guarantee. A corresponding reimbursement of the pension scheme deficit is included in the charitable company's balance sheet and has been deducted from the pension scheme deficit to show an overall neutral position in order to present a true and fair view. Whilst the charitable company continues as a going concern it will make deficit contributions if these are required and it is able to pay them, but no liability is recognised in the charitable company's balance sheet in respect of such payments.

Changes in the value of the reimbursement asset are included in the Statement of Financial Activities.

Taxation

As a registered charity, the company is exempt from taxation on its income and gains, provided they are used for its charitable purposes.

Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The present value of the defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. Any changes in these assumptions, which are disclosed in note 12, will impact the carrying amount of the pension liability.

The trustees do not believe that there are any other estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

2 Company status

The charitable company is a company limited by guarantee and became a registered charity on 7 January 2015. The sole member of the company is Lancashire County Council and in the event of the company being wound up, the liability in respect of the guarantee is limited to £1.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Sponsorship income	**-**	**8,750**	**8,750**	38,226
Donations	**-**	**2,479**	**2,479**	-
	-	**11,229**	**11,229**	-

Prior year	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Sponsorship income	13,226	25,000	38,226	61,950

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Sport England Funding	**319,164**	**578,200**	**897,364**	836,783
ESIF Funding	**-**	**1,705,188**	**1,705,188**	1,667,328
Other Project Funding	**5,800**	**338,304**	**344,104**	218,438
Local Authority Funding	**34,000**	**94,080**	**128,080**	141,091
Course Fees	**7,884**	**-**	**7,884**	30,855
Hosting, Management & National Governing Bodies income	**-**	**260**	**260**	481
Coronavirus job retention scheme grant	**1,807**	**-**	**1,807**	-
	368,655	**2,716,032**	**3,084,687**	2,894,976

4 Income from charitable activities (continued)

Prior Year	Unrestricted funds £	Restricted funds £	2020 Total £
Sport England Funding	**319,163**	**517,620**	**836,783**
ESIF Funding	**-**	**1,667,328**	**1,667,328**
Other Project Funding	**11,584**	**206,854**	**218,438**
Local Authority Funding	**32,500**	**108,591**	**141,091**
Course Fees	**30,855**	**-**	**30,855**
Hosting, Management & National Governing Bodies income	**-**	**481**	**481**
	394,102	**2,500,874**	**2,894,976**

5 Investment income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Bank interest	**42**	**-**	**42**	1,315

The total of £1,315 in the previous year was all unrestricted income.

6 Analysis of expenditure on charitable activities

	2021 Total £	2020 Total £
Direct costs		
Wages and salaries	**1,092,382**	1,006,669
Premises and office costs	**47,489**	43,832
Rent and rates	**29,512**	30,001
Depreciation	**2,950**	1,429
Staff training	**24,575**	13,712
Travel expenses	**10,219**	40,732
Project delivery costs	**1,702,538**	1,540,796
Research, marketing & promotion	**33,125**	114,801
Exceptional pension adjustment (note 12)	**179,000**	275,000
Governance costs (note 6)	**48,229**	40,646
	3,170,019	3,107,618

All of the above expenditure is directly attributable to the promotion of sport.

Expenditure on charitable activities was £3,170,019 (2020: £3,107,618) of which £478,398 was unrestricted (2020: £597,412) and £2,691,621 was restricted (2020: £2,510,206).

6 Analysis of expenditure on charitable activities (Continued)

Governance costs

	2021 Total £	2020 Total £
Audit and accountancy	**6,180**	5,875
Legal and professional fees	**42,049**	34,771
	48,229	40,646

7 Net income/ (expenditure) for the year

	2021 £	2020 £
This is stated after charging:		
Auditor's fees (exclusive of VAT)	**5,150**	4,896
Depreciation of owned fixed assets	**2,950**	1,429
Operating lease rentals	**14,745**	14,745

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021	2020
	£	£
Salaries	**903,615**	851,375
National Insurance	**84,076**	75,727
Pensions	**104,691**	79,567
	1,092,382	1,006,669

The number of employees whose remuneration for the year exceeded £60,000 was:

	2021	2020
	Number	Number
£60,000 to £69,999		**1**
£70,000 to £79,999	**1**	

Of the employees whose remuneration exceeded £60,000, there is one employee (2020: one) accruing benefits under defined benefit pension schemes.

The trustees were not paid and did not receive any other benefits from employment with the charitable company in the year (2020: £nil). No trustees were reimbursed out of pocket expenses during the year (2019: £526 reimbursed to two trustees). No trustee received payment for professional or other services supplied to the charitable company (2020: £nil).

The key management personnel comprise the trustees, the Chief Executive, the Business Development Manager, the Operations Managers, the People Development Manager and the Finance Manager. The total employee benefits of the key management personnel, including National Insurance and pension contributions, were £480,021 (2020: £331,624).

9 Staff numbers

	2021	2020
	No	No
The average number of employees during the year was as follows:	**39**	35
The average number of full time equivalent employees during the year was as follows:	**31**	28

10 Related party transactions

During the year, the charitable company received funding of £64,999 (2020: £26,200) from Lancashire County Council, and paid £10,819 (2020: £19,714) to Lancashire County Council for the use of conference facilities and other services.

Directors C G Standish and S Burnett hold management positions at Regenda Homes and West Lancashire Borough Council respectively: both organisations are partners in the More Positive Together project. During the year amounts totalling £47,055 (2020: £57,880) were payable to Regenda Homes, of which £57,249 (2020: £83,498) was in relation to this project.

Director Z Coupland is a Manager at Sahara Women's Charity which was awarded grants totalling £6,738 (2020: £5,198) as part of the Satellite Clubs Delivery project.

All project-related payments were at arm's length and the same processes and checks were applied prior to the payments as for any other organisation.

At the year end the charitable company owed £26,115 and £27,472 to Regenda Homes and West Lancashire Borough Council respectively (2020: £21,341 and £16,800). There were no other outstanding balances with related parties as at 31 March 2021 (2020: £nil).

11 Pension scheme

On 1 April 2010 the charitable company was admitted into a multi-employer defined benefit scheme, operated through Lancashire County Council. The assets of the scheme are administered by trustees in a fund independent from the charitable company.

FRS 102 Section 28 Employee Benefits requires the use of actuarial techniques to assess the present value of future pension liabilities. In accordance with FRS 102, the charge for the scheme has been calculated on the sum of the cost of benefits accruing in the year, the increase in the value of benefits already accrued and the expected return on net assets. The charitable company's contribution to the scheme during the year amounted to 10.4% of pensionable salaries and its expected contribution to the scheme for the year ending 31 March 2021 is £97,000. At the year-end £14,399 (2020: £10,550) was owed to the scheme in respect of contributions.

Lancashire County Council guarantees any pension scheme deficit crystallising if the charitable company is wound up or leaves the scheme. The deficit has increased by £781,000 in the year and an increase of £781,000 in the corresponding reimbursement asset has therefore also been recognised. An analysis of the movements in the deficit during the year is shown below:

	2021	**2020**
	£	**£**
At 1 April	**(1,311,000)**	(1,172,000)
Total operating charge: current service cost	**(248,000)**	(232,000)
Total operating charge: part service cost	**-**	(86,000)
Total other finance costs: interest costs	**(28,000)**	(31,000)
Actuarial gain/ (loss)	**(602,000)**	136,000
Employer contributions (less admin expenses)	**97,000**	74,000
At 31 March	**(2,092,000)**	(1,311,000)

Analysis of the amount recognised as the actuarial gain/ (loss) in the statement of financial activities:

	2021	**2020**
	£	**£**
Difference between expected and actual return on assets	**(602,000)**	136,000
Actuarial gains/ (losses)	**(602,000)**	136,000

Analysis of the amount recognised as an exceptional item within the expenditure on charitable activities in the statement of financial activities:

	2021	**2020**
	£	**£**
Total operating charge: current service cost	**(248,000)**	(232,000)
Total operating charge: part service cost	**-**	(86,000)
Total other finance costs: interest costs	**(28,000)**	(31,000)
Employer contributions (less admin expenses)	**97,000**	74,000
At 31 March	**(179,000)**	(275,000)

12 Pension scheme (continued)

The amounts included in the balance sheet arising from obligations in respect of defined benefit pension plans are as follows:

	2021 £	2020 £
Fair value of plan assets	**2,677,000**	2,271,000
Present value of defined benefit obligations	**(4,769,000)**	(3,582,000)
Deficit in scheme	**(2,092,000)**	(1,311,000)

An analysis of the movement in the present value of defined benefit obligations:

	2021 £
At 1 April 2020	(3,582,000)
Current service cost	**(248,000)**
Past service cost	**-**
Benefits paid	**1,000**
Actuarial gains/ (losses)	**(803,000)**
Contributions from scheme members	**(55,000)**
Interest cost	**(82,000)**
At 31 March 2021	**(4,769,000)**

An analysis of the movement in the fair value of plan assets:

	2021 £
At 1 April 2020	2,271,000
Interest income	**54,000**
Return on plan assets	**201,000**
Benefits paid	**(1,000)**
Contributions by the employer (less admin expenses)	**97,000**
Contributions from scheme members	**55,000**
At 31 March 2021	**2,677,000**

The fair value of plan assets at the reporting period end was as follows:

	2021 £	2020 £
Equities	**1,256,000**	1,203,000
Government & other bonds	**-**	57,000
Property	**380,000**	193,000
Cash/ liquidity	**59,000**	64,000
Other	**982,000**	754,000
	2,677,000	2,271,000

12 Pension scheme (continued)

The principal assumptions used for the actuarial valuation were:

	2021 %	2020 %
Rate of increase in salaries	**4.2**	3.6
Rate of increase in pensions in payment	**2.8**	2.2
Discount rate	**2.2**	2.3
Inflation assumption	**2.7**	2.1

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2021 Years	2020 Years
Retiring today		
- Males	**22.4**	22.3
- Females	**25.1**	25.0
Retiring in 20 years		
- Males	**23.9**	23.8
- Females	**26.9**	26.8

12 Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020	33,897
Additions	5,203
Disposals	-
At 31 March 2021	**39,100**
Depreciation	
At 1 April 2020	31,463
Charge for the year	2,950
Eliminated on disposals	-
At 31 March 2021	**34,413**
Net book value	
At 31 March 2021	**4,687**
At 31 March 2020	2,434

13 Debtors: Amounts falling due within one year

	2021	2020
	£	£
Trade debtors	**36,019**	43,738
Prepayments and accrued income	**945,112**	352,811
	981,131	396,549

14 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	**36,046**	33,627
PAYE and social security	**25,883**	18,529
Other creditors	**20,053**	16,208
Accruals and deferred income	**631,125**	534,875
	713,107	603,239

Accruals and deferred income includes deferred income as shown below.

	2021	2020
	£	£
Balance as at 1 April 2020	**9,375**	50,000
Amounts written back from income earned from charitable activities	**(9,375)**	(50,000)
Amount deferred in year	**1,500**	9,375
Balance as at 31 March 2021	**1,500**	9,375

15 Funds

	Fund balances at 1 April 2020	Income received this year	Expenditure	Transfers between funds	Fund balances at 31 March 2021
	£	£	£	£	£
Restricted funds					
Coach Development Manager	4,174	42,500	(39,301)	(5,781)	1,592
Tackling Inequalities Funding	-	226,250	(173,992)	-	52,258
ESIF 2.1 Business Health Matters	-	98,334	(102,005)	43,500	39,829
Hub / Charity Shop Accrington	-	56,059	(30,099)	12,031	37,991
Youth Homelessness Project	-	32,330	(12,195)	(664)	19,471
Rossendale Youth Works	-	14,658	(8,572)	5,275	11,361
Digital MarComms	-	-	(12,020)	22,168	10,148
Regional Social Prescribing	-	10,973	(5,008)	-	5,965
Pendle Project New 2021	-	5,800	(11,078)	6,000	722
LCC Healthy Weight Service	-	9,999	(9,999)	-	-
Club Link Makers – Capacity	-	66,699	(66,545)	-	154
Club Link Makers – Delivery	114,396	87,110	(84,829)	(22,471)	94,206
Positive Together	23,124	70,000	(69,742)	(3,062)	20,320
School Games – Capacity	10,150	14,583	(24,724)	-	9
School Games – Delivery	18,307	20,417	(17,796)	-	20,928
Primary School Funding	37,475	39,693	(64,927)	(550)	11,691
Volunteer Coaching	12,990	8,000	(15,269)	(420)	5,301
Insight	9,078	1,125	(9,014)	10,110	11,299
Communications & Marketing	4,645	-	294	1,078	6,017
Get Healthy Get Active	26,866	21,669	(12,603)	667	36,599
Sports Leaders	3,677	-	(490)	500	3,687
More Positive Together	58,210	1,627,291	(1,598,653)	(638)	86,210
Active Lives Survey	11,529	11,754	(15,724)	(500)	7,059
Digital Maturity Voluntary Sector	652	-	(652)	-	-
Workforce Development Innov	1,589	13950	(8,453)	(150)	6,936
Opening Up Schools Facilities	74,758	-	(69,758)	(5,000)	-
VCFS Chair	119	21,000	(20,671)	-	448
Healthly Ageing Trailblazer	-	48,918	(39,314)	(9,604)	-
Rossendale Works	(274)	80,890	(63,798)	(1,631)	15,187
Satellite Clubs Innovation	13,026	4,941	(167)	-	17,800
Substance Misuse Project	21,305	92,318	(104,517)	(4,659)	4,447
Total restricted funds	445,796	2,727,261	(2,691,621)	46,199	527,635
Unrestricted funds	430,972	368,697	(299,398)	(46,199)	454,072
Total funds	876,768	3,095,958	(2,991,019)	-	981,707

16 Funds (continued)

Prior year	Fund balances at 1 April 2019 £	Income received this year £	Expenditure £	Transfers between funds £	Fund balances at 31 Mar 2020 £
Restricted funds					
Coach Development Manager	-	42,781	(32,620)	(5,987)	4,174
Club Link Makers – Capacity	-	66,699	(66,699)	-	-
Club Link Makers – Delivery	72,606	154,820	(103,270)	(9,760)	114,396
Positive Together	14,455	42,350	(33,681)	-	23,124
School Games – Capacity	10,680	20,000	(25,530)	5,000	10,150
School Games – Delivery	27,762	50,000	(54,456)	(4,999)	18,307
Beginner Running Project	8,200	400	(2,719)	(5,881)	-
Disability Development	3,033	-	(898)	(2,135)	-
Primary School Funding	38,739	71,744	(73,008)	-	37,475
Volunteer Coaching	8,552	14,600	(9,102)	(1,060)	12,990
Insight	6,175	1,500	(5,597)	7,000	9,078
Communications & Marketing	10,267	457	(19,046)	12,967	4,645
Bursary Fund	1,650	-	-	(1,650)	-
Get Healthy Get Active	8,770	1,230	(1,997)	18,863	26,866
Sports Leaders	1,992	-	(1,465)	3,150	3,677
More Positive Together	129,841	1,684,293	(1,815,266)	59,342	58,210
Pendle CSI Project	5,662	14,583	(15,109)	(5,136)	-
Active Lives Survey	15,203	20,150	(19,424)	(4,400)	11,529
Digital Maturity Voluntary Sector	-	23,000	(22,348)	-	652
Regent Park Morecambe CSI	-	5,000	(530)	(4,470)	-
Workforce Development Innov	-	11,650	(8,816)	(1,245)	1,589
Lancaster West End CSI project	-	24,350	(15,018)	(9,332)	-
Opening Up Schools Facilities	-	98,642	(23,884)	-	74,758
VCFS Chair	-	2,200	(2,081)	-	119
Healthly Ageing Trailblazer	-	3,680	(4,000)	320	-
Rossendale Works	-	47,578	(47,852)	-	(274)
Satellite Clubs Innovation	10,810	3,205	(989)	-	13,026
Substance Misuse Project	21,447	120,962	(104,801)	(16,303)	21,305
Total restricted funds	395,844	2,525,874	(2,510,206)	34,284	445,796
Unrestricted funds	379,025	408,643	(322,412)	(34,284)	430,972
Total funds	774,869	2,934,517	(2,832,618)	-	876,768

16 Funds (continued)

Purpose of the restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or by the terms of an appeal for particular projects. Notes:

- ***Coach Development Manager*** – Sport England project that supports the Coach Development Manager's salary and resources.
- ***Club Link Makers – Capacity*** – Sport England project to pay for the resources and salary of the Club Link Maker post.
- ***Club Link Makers – Delivery*** – Sport England project to pay for the delivery of the Satellite Clubs project to start up and sustain new clubs.
- ***Positive Together*** – Project funded by the Police and Crime Commissioner and supported by other partners providing resource and other capacity to enable young people at risk of offending, to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities. The transfer out reflects that the funds are being used as match funding for the More Positive Together project.
- ***School Games – Capacity*** – Sport England project to pay for the salary costs of the Events and Marketing Officer.
- ***School Games – Delivery*** – Sport England project and sponsorship to pay for the resources, promotion and delivery of the School Games Events.
- ***Beginner Running Project*** – NGB-funded project which provides bursaries to upskill people to become run leaders to set up beginner running groups.
- ***Disability Development*** – Disability coaching and event bursary.
- ***Primary School Funding*** – Sport England funded project to strengthen the links between primary schools and those organisations working in sport locally and nationally and help make effective use of the funding and support.
- ***Volunteer Coaching*** – Sport England funded project. Volunteer Leadership and Coaching Bursary to support volunteers at Level 2 of the School Games.
- ***Insight*** – Research and Insight budget supporting the training and research projects of the Research & Insight officer and contributes towards student assistants for research projects. Funded by commissioned work for partners and projects.
- ***Communications & Marketing*** – The fund represents the marketing and communications elements of a number of projects. Marketing budgets have been pooled from across a number of projects to pay for marketing and communication and its activities with promotional products, training, equipment and research. Bringing together these allocated funds allows for transparency of spend and efficiency of resources. Transfers have therefore been made from various other restricted funds to reflect this.
- ***Bursary Fund*** – Fund to promote National Governing Body priorities for coaching and volunteering.
- ***Get Healthy Get Active Project*** – Sport England funded project supported by other partners to pay for support workers and project officer, using sport and physical activity to enhance recovery of adults with drug and alcohol problems.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Sports Leaders*** – Themed project to develop volunteering support and engagement.
- ***More Positive Together*** – European funding (ESIF) targeting IMD areas in Lancashire – hardest to reach inactive/ unemployed, help towards employment.
- ***Pendle CSI Project*** – A two-year employment initiative to target Employment Support Allowance claimants in Pendle, in conjunction with our recovery programme (the Challenge through Sport Initiative – CSI), our ESIF funded More Positive Together programme and to foster links with the DWP. The pilot, using sport and physical activity will establish linkages and targeted work with economically and physically inactive residents from the private rented sector, who are ESA claimants working with DWP colleagues and community partners in delivering employability and improved health for this target group***.***
- ***Active Lives Survey*** – Sport England funding to facilitate a new school-based Active Lives Survey for Children and Young People to measure participation in sport and physical activity among children in school years 1 to 11.
- ***Satellite Clubs Innovation*** – Support the innovation and administration of satellite clubs.
- ***CSI North & Central Substance Misuse Project*** – This is part of the Challenge Through Sport Initiative work engaging people in physical activities over the next year and referring into other support services.
- ***Digital Maturity Voluntary Sector Research*** – These funds were provided to conduct a piece of research work into the digital maturity and social prescribing readiness of Voluntary, Community, Faith and Social Enterprise sector organisations across Lancashire and South Cumbria. The work involved a large scale survey, focus groups and the production of a final report for Healthier Lancashire and South Cumbria.
- ***Healthy Ageing Trailblazer*** – The purpose of these funds is related to the Healthy Ageing Industrial Strategy Challenge Fund Competition. Initial funding from UCLan was provided to secure consultancy support for the submission of a stage 1 application, including drafting of the application form and preparation sessions for the formal interview which was part of the application process.
- ***Lancaster West End*** – The project will target residents of West End, Morecambe who live in private rented accommodation, and who are currently claiming Employment Support Allowance due to their health status. This will be achieved through a peer mentor model which engages participants in a range of sport and physical activity opportunities to support them on their employment journey. The project will establish links with the local Job Centre and a variety of health and wellbeing services to engage those currently unemployed. The project will also link with Lancaster City Council's Sport and Leisure Department to develop a wide range of provision that is tailored to, and reflective of, the health profile of the target group, but which is also sustainable through the current Lancaster City Council sport and physical activity offer.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***Regent Park*** – The project aims address the need for health and exercise opportunities supporting activities for all ages and abilities as well improve general mental well-being through the creation of a tranquil wildlife area and overall lifting the visual appearance of the park. The park plays an important role, in an area of large terrace houses many of multiple occupancy; this is the only access many residents have to a green space, wildlife and recreation within the neighbourhood. Following a decline in the area in line with other British seaside resorts, the park also fell into decline. With the play area removed, the tennis courts no longer being used and fencing removed, the demand for four bowling green's dwindling and the pavilion facilities closing. Initial head counts at the start of improvements regularly saw no park users to the point where one counter decide to count a local cat as a user on a visit! There is potential for Regent Park to be developed as a local location for healthy activities and physical exercise.
- ***Rossendale Works CSI*** – An employment project focussed purely on the Local Authority district of Rossendale. The Economic Development Team at Rossendale Borough Council provides funding to Active Lancashire to employ support workers who provide support for local businesses to engage new employees via trial work placements. These are supplemented by a range of positive engagement and training activities delivered locally.
- ***Opening Schools Facilities*** – This is a Sport England funded programme which supports schools in any issues they have with making the best use of their facilities. The work involves researching the most common issues and providing a range of support to help schools maximise the use of their facilities. This could include help with business planning or staffing so that facilities can be used in the evenings/ weekends for example.
- ***Workforce Development Innovation*** – Sport England funding to support our work in prisons and with Lancashire United – the football trust consortium. The innovation is working to develop staff within the prison so that they can provide a wider range of activities; development for those in prison so that some of them can achieve basic qualifications before leaving prison and finally to develop Football Community Trust staff so that they are better equipped to engage with those in prison and when they come back into the community.
- ***Voluntary Sector Lead*** – Active Lancashire have agreed to provide administration which enables payments to be made to the Voluntary, Care, Faith and Social Enterprise (VCFS) Chair role on behalf of the wider voluntary sector in Lancashire using funding provided by the NHS in the county. We provide this service on a cost neutral basis to proceed wider benefit to the voluntary sector.
- ***Tackling Inequalities Funding -*** The Tackling Inequalities Fund exists to reduce the negative impact of coronavirus and the widening inequalities in sport and physical activity. It focuses on under-represented groups, particularly - Lower socio-economic groups; Black, Asian and Minority Ethnic communities; Disabled people and People with long-term health conditions. This National Lottery money will enable community groups to continue to exist and engage with their communities, with a view to keeping them active during both the lockdown and early recovery stages. The fund is designed to deal with the 'here and now' issues caused as a result of coronavirus and aims to support community organisations working with priority audiences so they have a future to plan for. In Lancashire we are identifying and supporting community groups who can reach out and support those with immediate need, and who may not be reached through traditional channels. They put together a short proposal regarding identified need, activities, costs and impact, which are assessed by Active Lancashire staff and submitted to Sport England for approval. Once approved we distribute 50% of the agreed funding and with good progress the second instalment is paid to the community group. They in turn provide feedback, information for case studies and shared learning.

16 Funds (continued)

Purpose of the restricted funds (continued)

- ***ESIF 2.1 Business Health Matters -*** This is a project designed to improve the skills of people in employment across Lancashire and help them retain employment. The project will provide basic skills, level 2 and level 3 qualifications to participants. These qualifications will be delivered by project partners and a big focus of the project will be the delivery of level 2 and level 3 Workplace Health Champion qualifications. Active Lancashire is the project lead.
- ***Rossendale Youth Works -*** A project in Partnership with Rossendale Borough Council supporting the Economic Growth of the borough with a specific focus on Young People age 18-25. The project works with Local Businesses to provide work experience placements of 4 weeks to those participants who have been supported towards the labour market. Referrals come direct from the Local Job Centre Plus and all participants are supported with Health & Wellbeing by support officers.
- ***Pendle Project New 2021 -*** A project in Partnership with Pendle Borough Council to establish a Youth Employment Hub working alongside DWP Colleagues. Young People will be referred from the work coaches and supported in depth with a range of local opportunities and services that support Young People age 16-25 on that employment journey. The YES Hub has recently opened its doors on Scotland Road in Nelson working along Lancashire Adult Learning (Nelson Group) and a range of local delivery partners.
- ***LCC Healthy Weight Service -*** The Healthy Weight Service is a service funded by Lancashire County Council and delivered by local authorities or leisure trusts in the 12 local authority areas of the county. The service provides support to people with a Body Mass Index of 30 to 39.9, to help them achieve sustained behaviour change and lose weight. Active Lancashire performs the monitoring function for the service.

16 Fund balances represented by

	General Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Balance at 31 March 2021 £'000
Tangible fixed assets	**4,687**	**-**	**-**	**4,687**
Current assets	**482,065**	**-**	**1,208,062**	**1,690,127**
Creditors falling within one year	**(32,680)**	**-**	**(680,427)**	**(713,107)**
	454,072	**-**	**527,635**	**981,707**

Prior year	General Unrestricted Funds £'000	Designated Funds £'000	Restricted Funds £'000	Balance at 31 March 2020 £'000
Tangible fixed assets	**2,434**	**-**	**-**	**2,434**
Current assets	**457,156**	**-**	**1,020,417**	**1,477,573**
Creditors falling within one year	**(28,618)**	**-**	**(574,621)**	**(603,239)**
	430,972	**-**	**445,796**	**876,768**

17 Operating lease commitments

At the year end, the total of future minimum lease payments under non-cancellable operating leases was:

	2021 Land and buildings £	2021 Other £	2020 Land and buildings £	2020 Other £
Amounts due within one year	**13,000**	**1,745**	13,000	1,745
Amounts due between one and five years	**-**	**-**	13,000	1,745
	13,000	**1,745**	26,000	3,490