

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



Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

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Active Lancashire Limited
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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 30 th 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
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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

Active Lancashire Limited (A Charitable Company Limited by Guarantee)

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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DIRECTORS' AND TRUSTEES' REPORT (continued)

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 have 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

Active Lancashire Limited (A Charitable Company Limited by Guarantee)

DIRECTORS' AND TRUSTEES' REPORT (continued)

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.

**Active Lancashire Limited
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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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DIRECTORS' AND TRUSTEES' REPORT (continued)

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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DIRECTORS' AND TRUSTEES' REPORT (continued)

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:

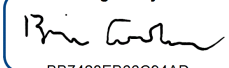
- there is no relevant audit information of which the auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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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.


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September 23, 2024

Mr M B Cookson – Chair

Active Lancashire Limited (A Charitable Company Limited by Guarantee)

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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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

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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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

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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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

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 (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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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.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

BALANCE SHEET

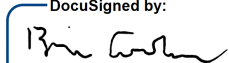
AS AT 31 MARCH 2024

		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.

September 23, 2024

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

DocuSigned by:

 BB7428EB66C94AD
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 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).

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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-brexite 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.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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
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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.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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

<u>Prior year</u>	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

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from charitable activities (continued)

	Unrestricted funds £	Restricted funds £	2023 Total £
Prior year			
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
	<u>384,427</u>	<u>6,368,630</u>	<u>6,753,057</u>

6 Investment income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Bank interest	<u>2,663</u>	<u>-</u>	<u>2,663</u>	<u>482</u>

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	<u>777</u>	<u>1,591</u>
	<u>62,940</u>	<u>67,188</u>

All costs of raising funds were attributable to restricted funds.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

8 Analysis of expenditure on charitable activities

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

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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	-
	<u>2,301,051</u>	<u>2,069,373</u>

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

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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.

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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)

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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	<u>(3,970,000)</u>	<u>(3,692,000)</u>
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	<u>(3,970,000)</u>

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	<u>4,575,000</u>

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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	-	-
	<hr/>	<hr/>
Balance as at 31 March 2023	-	-
	<hr/>	<hr/>

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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
Healthy 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

Active Lancashire Limited
(A Charitable Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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

Active Lancashire Limited
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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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)
Healthy 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

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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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Active Lancashire Limited
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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2024

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	-