

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.

ACTIVE LANCASHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

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

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.

A Decade of Movement Active Lancashire's Strategy

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

Theory of Change

If We...

Engage Partners

Building robust networks across Lancashire that can advocate for physical activity and movement supporting our strategic stakeholders to collaborate, advocate and share opportunities working with local systems to raise awareness of the benefits of physical activity and movement.

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 strategic stakeholders to collaborate, advocate and share opportunities working with local systems to raise awareness of the benefits of physical activity and movement.

Then...

- 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

Because

- 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 individual's life cycle and those around them
- Complex challenges require 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

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

ACTIVE LANCASHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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 have 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.

ACTIVE LANCASHIRE LIMITED

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

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 Madrasahs, 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.

ACTIVE LANCASHIRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

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

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.

ACTIVE LANCASHIRE LIMITED

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

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 2028). 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.

ACTIVE LANCASHIRE LIMITED

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

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.



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.

ACTIVE LANCASHIRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF ACTIVE LANCASHIRE LIMITED

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.

ACTIVE LANCASHIRE LIMITED

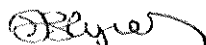
INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ACTIVE LANCASHIRE LIMITED

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	2,306,085	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)	(566)	(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 £	£	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 06859894 (England and Wales)

ACTIVE LANCASHIRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	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

ACTIVE LANCASHIRE LIMITED

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

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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)
	<u>2,983,597</u>	<u>6,093,136</u>
Share of support and governance costs (see note 9)		
Support	29,498	67,926
Governance	7,000	9,100
	<u>3,020,095</u>	<u>6,170,162</u>
Analysis by fund		
Unrestricted funds	566,968	443,988
Restricted funds	2,453,127	5,726,174
	<u>3,020,095</u>	<u>6,170,162</u>

9 Support costs allocated to activities

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

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
	<u></u>	<u></u>

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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).

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Costs/(income):		
Current service cost	154,000	238,000
Net interest on defined benefit liability/(asset)	(34,000)	(9,000)
Total costs	120,000	229,000

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Retirement benefit schemes

(Continued)

<i>Amounts recognised in other comprehensive income</i>	2025	2024
<i>Costs/(income):</i>	£	£
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	-	-

	2025
	£
<i>Movements in the present value of defined benefit obligations</i>	
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

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Retirement benefit schemes

(Continued)

	2025 £
<i>Movements in the fair value of plan assets</i>	
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	<u>4,994,000</u>

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

	2025 £	2024 £
<i>Fair value of plan assets</i>		
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
	<u>4,994,000</u>	<u>4,575,000</u>

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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	-
	<u>880,517</u>	<u>2,306,065</u>	<u>(2,505,574)</u>	<u>(108,693)</u>	<u>572,315</u>

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
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)	9,124
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

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>430,228</u>	<u>572,315</u>	<u>1,002,543</u>
	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
	<u>537,488</u>	<u>880,517</u>	<u>1,418,005</u>

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	-
	<u>44,217</u>	<u>15,060</u>

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.

ACTIVE LANCASHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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	<u>(958,981)</u>	<u>1,326,190</u>
