

**Active Lancashire
Limited (formerly
Lancashire Sport
Partnership Limited)**

**(A Company Limited by
Guarantee)**

**Trustees' Report and Audited
Accounts**

**For The Year Ended
31 March 2018**

Active Lancashire Limited
(A Company Limited by Guarantee)

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Active Lancashire Limited
(A Company Limited by Guarantee)

COMPANY INFORMATION

Key management personnel:
Directors and Trustees

Ms L Lloyd	- Chair, appointed 28 April 2017
Mr M J Leaf	- Resigned 28 April 2017
Mr D M R Edmundson	
Dr A B Ibbetson	
Mr J A Khan	- Resigned 28 April 2017
Ms M M Still	
Prof H L Tierney-Moore OBE	- Resigned 27 February 2018
Mr G R Whalley	- Resigned 28 April 2017
Ms A M Cwaczko	- Resigned 28 April 2017
Mrs J Bell	
Dr S P Karunanithi	- Resigned 27 February 2018
Ms C E Platt	
Mr C G Bean	- Appointed 28 April 2017
Superintendent A J Barrow	- Appointed 28 April 2017
Mr C G Standish	- Appointed 28 April 2017

Key management personnel:
Senior leadership team

Mr A Leather	- Chief Executive
Mr S Oliver	- Finance Manager and Company Secretary
Mrs S Walton	- Business Development Manager
Mr M Stevenson	- Operations Manager
Mrs B Kay	- Operations Manager
Ms C Ross	- People Development Manager

Registered office

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

Company number

06859894

Registered Charity Number

1159832

Auditor

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

Active Lancashire Limited **(A Company Limited by Guarantee)**

DIRECTORS' AND TRUSTEES' REPORT

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31 March 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity changed its name from Lancashire Sport Partnership Limited to Active Lancashire Limited on 9 February 2018.

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 on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Structure, governance and management

The charity is a Company Limited by Guarantee registered in England and does not have a share capital. It became a registered charity on 7 January 2015. The sole member of the company is Lancashire County Council. The Charity is governed under its Articles of Association which sets out the objects of the Charity.

Lancashire County Council as the sole member is entitled to appoint up to a maximum of 25% of the total number of Trustees. The Company has formally adopted a target that the representation of Directors will be diverse and will, where possible have a minimum of 30% of each gender serving as Trustees. The Board of Trustees meet to take decisions relating to every day matters regarding the Charity "Proceedings of the Trustees". Each Trustee has one vote and decisions are made by numbers of votes at meetings of the Trustees as necessary. Below this, there is a Business Controls Manual which authorises the Chief Executive and other Employees to take decisions within identified limits.

To appoint new Trustees, the Board supported by the Chief Executive oversees a recruitment process to meet any skills gap and/or replace Trustees who have completed their term of office. The recommendation to appoint a new Trustee then require ratification by the Lancashire County Council. If appointed the new Trustee receives an induction pack and relevant induction training to explain their role and responsibilities as a Trustee of the Charity.

The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm systems have been established to enable regular reports to be produced so that the reasonable steps can be taken to lessen risks.

Pay policy for senior staff

The directors consider the board of directors, who are the organisation's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the organisation on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in the notes to the accounts.

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

Objects and activities of the Charity

Active Lancashire is the leading sport and physical activity charity which supports the Lancashire sub region. Our aim is to increase and sustain participation in, and widen access to sport and physical activity across the county. As a County Sports Partnership, we are an integral part of the Government's drive to develop a 'single sports delivery system' across England, and we are the key bridge between local and regional networks.

Through our work we aim to "Change Behaviour and enable sporting and physically active lifestyles" (2017-21 Strategy), with a focus on three cross cutting themes:

- Healthy lives
- Empowered people
- Enabled communities

Our organisational focus is to lead and facilitate joint work across the partnership to enable an effective 'delivery system' for Sport and physical activity within the County.

We have a commitment to increase participation in Lancashire's communities where typically only half of adults are active and being sedentary is the dominant behaviour; particularly in disadvantaged areas.

To enable delivery of our strategy we will continue to engage with and develop the quality of provisions within our clubs, coaches and volunteer infrastructure, which provide the core of the grassroots sports offer in our communities. The majority of this provision is from within the voluntary sector, alongside schools, FE, HE and Local authorities. Lancashire has a long and successful grassroots offer and needs longer term investment and development which Active Lancashire is well placed to support and enable.

Our Core team

As a core team, we have a Team Vision:

- As a team, Active Lancashire will become the market leading, inspirational organisation that leads and supports the development of creative and committed partnerships, through which high quality sport and physical activity will be developed and delivered to its customers.

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

- Passion
- Excellence
- Valuing Others
- Impact
- Respect
- Fun

Partnership activity

As a partnership we are committed to providing strong and consistent leadership to our networks; enabling them to develop the quality and sustainability of their provision at a cluster and neighbourhood level. We are committed to enabling high quality locally delivery through our partners and securing the opportunities and resources for them to deliver contributions effectively which support our strategy. We continue to develop and innovate the scope and scale of our partnership activity and maintaining a focus on sport and physical activity which reflects our Strategic and charitable aims.

Our current portfolio includes:

Services to Clubs, Coaches and Volunteers

A quality experience or positive and motivational support helps people get into sport and maintain their participation. A lot of Active Lancashire's work focuses on supporting people like coaches and volunteers, and organisations such as sports clubs and community centres.

We provide support, advice and specific training courses for clubs, volunteers and coaches, ranging from First Steps into Coaching, to Safeguarding, First Aid, club development, funding and how to achieve Clubmark. Specific support for coach development across all sports can be found at coachinglancashire.org. Coaches at all levels are advised to register for up to date information and training dates.

Sportivate

Sportivate is an Olympic Legacy programme that helps local people organise exciting 6-8 week sports programmes for young people aged 11-25. Sportivate offers funding for activities that are organised because young people want to try them whether it's Free Running, Snow Boarding, Dodgeball or Climbing. It's about putting on activities that 11-25 year old will be interested in and ensuring there are places for young people to carry on that activity after the 6 to 8 week project. The funding for this programme concludes at the end of March 2018.

School Games

The School Games is made up of four levels of competition that provide a pathway for young people from primary age upwards to progress and develop. A series of School Games Festivals take place in each District across the year, with Lancashire finals in around 15 different sports.

Leg it Lancashire

Regardless of age, fitness level, aspiration, background, or location anyone can become a part of Lancashire's beginner running community. We hope to encourage more people to run, and to run more often.

The programme aims to engage with new audiences by targeting all sectors of the community, but especially:

- "Stay at home" parents dropping off children at school/early years settings
- Grassroots sports clubs (parents watching juniors train/play, sports players from different sports and the local community surrounding the sports clubs)
- Workplaces and workplace hubs (e.g. Town centres, retail hubs)
- Professional sports clubs
- Communities and existing (non- and semi-sporty) community groups identified by partner organisations

Positive Together

Working in partnership with the Groundwork Trust and supported and funded by the Police Commissioner the project enables young people at risk of offending, to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities. Projects will last around 8-10 weeks, supporting young people to gain qualifications and look at their futures alongside sporting and physical activities.

More Positive Together

Working in partnership with partners including local authorities, housing associations, Princes Trust, Groundwork as well as other partners and continued support from Sport England and the Police Commissioner More Positive Together is funded by European Structural and Investment Funds and started in April 2017. The project is aimed at people in disadvantaged areas and communities to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and economy.

Lancashire Sports Awards

The largest celebration of amateur sport in the County, the Lancashire Sports Awards have been developed in partnership with each of Lancashire's local authorities to celebrate sporting achievement and spread best practice.

Now in their 14th year, the Lancashire Sports Awards pay tribute to those, young and old, that show dedication to perform at the highest level or those who work tirelessly to support individuals or clubs week in, week out, for the love of sport.

Get Healthy Get Active

Funded by Sport England and by Lancaster, Pendle and Rossendale Local Authorities, Police Commissioner and other partners to pay for support workers and a project officer, using sport and physical activity to enhance recovery of adults with drug and alcohol problems. This funded programme has developed from the pilot Challenge through Sport Initiative and is evolving to work with participants on ESA benefits.

Satellite Clubs

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

We will be working with national governing bodies of sport, schools, colleges and local sports clubs to establish new satellite clubs in Lancashire.

Active Lancashire Limited **(A Company Limited by Guarantee)**

DIRECTORS' AND TRUSTEES' REPORT (continued)

Primary School Sport Premium

We have been commissioned by Sport England to help strengthen the links between primary schools and those organisations working in sport both locally and nationally, including the Youth Sport Trust (YST) and the Association for Physical Education (AfPE). Key to this task is working with those primary schools that want or need help to make the most effective use of the additional funding and available support.

Active Ageing Alliance

Active Lancashire are leading a partnership of voluntary sector organisations to develop a model of contracting and service provision to help deliver key NHS and local authority objectives for health and social care through services provided by the voluntary, community and faith sector. The model being developed supports Active Lancashire strategic objectives of community asset building and offers an opportunity to imbed sport and physical activity as part of a County wide offer for older people.

Cycling Engagement Programme

As part of the More Positive Together project and with funding from Lancashire County Council to deliver a cycling engagement programme across 6 districts in the East of the County (Blackburn with Darwen, Pendle, Rossendale, Hyndburn, Ribble Valley and Burnley). The engagement activities that will be delivered as part of the programme will include cycle recycling work-shops, learn to ride sessions, road confidence sessions and guided rides.

Active Lives Survey

The Sport England Active Lives Schools Funding is capacity support funding to assist Sport England in engaging primary and secondary schools to take part in the national Active Lives Survey.

Public benefit

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

Achievements during the year

During the past year we have been able to achieve a number of significant impacts against our Strategy and delivery plan:

- Active Lancashire successfully secured £4m of European Funding from the European Structural Investment Fund (ESIF), to deliver Social inclusion activity leading to employment outcomes. This investment which is secured until December 2019, along the £3m of match will see over 2250 individuals benefit from our programmes to improvement their employability through improvements in their health and wellbeing, skills and confidence made possible through Sport and physical activity.
- Active Lancashire has secured our Sport England "Primary purpose" funding for the period to March 2021. This funding is critical to our core activities, role and purpose. Having confirmation of this funding at a time of uncertainty for Sport England is very welcome and confirms Sport England's confidence and commitment to us as an organisation enabling them to deliver their strategy at a local level. Part of this approval has seen us work hard on our Organisational Governance; working across the Board and organisation to achieve a "Tier 3" level of compliance in line with the UK Sport Code of Governance. This standard ensures that our Board, business activities and operational activity are fit for purpose and meet national standards for the use of public funding.

Achievements during the year (continued)

- We have been working for a number of years on the development of a new initiative to support older people who are physically inactive to become more active and make improvements in their long term health and wellbeing. We are very pleased that the Lancashire Better Care Fund have agreed to fund the further development of our Active Ageing Alliance (AAA) project, through a grant of £115,800 to enable us to develop on behalf of the voluntary sector a prevention programme targeted at people aged 50 years plus, who have one long term health condition to stay fit and well. This project development is developing a full Business case which may see up to £10m per year invested into the voluntary sector to prevent illness in older people through a range of interventions of which physical activity and sport will be a major component of the offer.
- We have overseen and established a strong portfolio of new strategies, networks projects and activities which strategically have positioned us well for the transforming local government and the health reforms agendas. These projects have been recognised within our networks as good practice and include a physical activity strategy and walking and cycling strategy closely aligned to the NHS Sustainability and Transformation Plans. The CSI Recovery Programme and the Positive Together programme aimed at young people in disadvantaged communities have attracted considerable support and helped provide evidence for the successful award of European (ESIF) funding to deliver with a considerable partner network a similar programme over the next 3 years.

Financial review

The statement of financial activities for the year is set out on page 15. The charity's net expenditure before transfers and other recognised gains and losses was £103,709 (2017: £234,634). The charity has total reserves at 31 March 2018 of £846,495, of which £373,544 are unrestricted reserves, and £472,951 are restricted reserves.

The investment from Sport England to support the core infrastructure of the organisation was maintained at £345k in the 2017/18 financial year and is used to support the Primary Purpose requirements of Sport England in achieving their strategy of working toward an Active Nation.

The development by the organisation of projects that use sport and physical activity to support the public health and social well-being agenda has been enhanced with the award of £4million of European (ESIF) funding for delivery with a strong partner network over the next 3 years of a More Positive Together programme aimed at helping individuals achieve their potential and benefit their Communities through sport and physical activity. This public health and well-being agenda has been further enhanced with the award of £115k development funding to work with partners in the form of an Active Ageing Alliance to develop a model of service provision to help deliver key NHS and local authority objectives for health and social care through services provided by the Voluntary, Community and Faith (VCF) sectors.

Reserves policy

The Trustees have examined the charity's requirements for reserves in the light of the main risks to the organisation. They have established a policy whereby there should be sufficient unrestricted reserves held to cover statutory obligations regarding employment and leases. This is reviewed annually. The current amount required is estimated to be £189,000. At 31 March 2018 this reserves policy was met.

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DIRECTORS' AND TRUSTEES' REPORT (continued)

Plans for future periods

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

The Positive Together project that is currently being delivered works in partnership with other organisations to enable young people at risk of offending, to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities and support young people to gain qualifications and look at their futures alongside sporting and physical activities. The plan in the future is to use the successful award of European Structural Investment Funds (ESIF) to further develop this successful programme "More Positive Together" on a much wider scale with a wider partnership across the County aimed at disadvantaged communities.

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

The organisation is working closely with the NHS networks and continuing to help develop strategies that include sport and physical activity that support the Health and wellbeing agendas e.g. the Physical Activity strategy and walking & cycling strategy.

Risk management

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

A quarterly report provided to Sport England who is the principal income provider for the organisation rag rates performance across a number of performance and financial benchmark indicators. This report is reviewed by Sport England representatives who meet with Executive staff to discuss risks and opportunities. This report is also provided to the Board of Trustees at each meeting.

The key risks are perceived currently to be:

- The level of the continuing core and project funding levels from Sport England that will develop from the new DCMS and Sport England strategies. Whilst the organisation is very well positioned to deliver the new strategy the funding amounts to support that delivery are reducing from Sport England. Whilst major variances from Core funding are not expected any significant changes will impact the resource and capacity of the organisation and will be taken to the Audit and Finance Sub-Committee of the Trustees to review any financial impact.
- Projects that are engaging in the health, social and well-being agenda are often involving working with adults who are vulnerable. The development and implementation of the Children safeguarding Policy to also cover safeguarding of vulnerable adults has been undertaken and reviewed by the HR & Remuneration Committee of the Board and a Board safeguarding lead appointed to support the Executive team and particularly the officers with safeguarding responsibilities.

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DIRECTORS' AND TRUSTEES' REPORT (continued)

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

Auditor

A resolution proposing that MHA Moore and Smalley be re-appointed as auditor will be put to the Annual General Meeting.

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

This report was approved by the Board on 18th July 2018 and signed on its behalf.


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Ms L Lloyd – Chair

Active Lancashire Limited
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

Opinion

We have audited the financial statements of Active Lancashire Limited (the 'charitable company') for the year ended 31 March 2018 which comprise the statement of financial activities, the balance sheet, and the statement of cash flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 2018, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Active Lancashire Limited
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (continued)

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

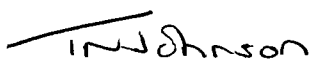
In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

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

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Tracey Johnson (Senior Statutory Auditor)
For and on behalf of
MHA Moore and Smalley
Chartered Accountants and Statutory Auditor

Richard House
9 Winckley Square
Preston
PR1 3HP

Date: 8 August 2018

Active Lancashire Limited
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2018

	Note	Unrestricted Funds £	Restricted Funds £	2018 Total £	2017 Total £
Income from:					
Donations and legacies	3	14,850	15,000	29,850	59,450
Charitable activities	4	399,996	1,976,725	2,196,721	1,588,453
Investments	5	493	-	493	520
Total income		415,339	1,811,725	2,227,064	1,648,423
Expenditure on:					
Charitable activities	6	512,893	1,817,880	2,330,773	1,883,057
Total expenditure		512,893	1,817,880	2,330,773	1,883,057
Net income/(expenditure) for the year		(97,554)	(6,155)	(103,709)	(234,634)
Transfers between funds		(29,454)	29,454	-	-
Net movement in funds before other recognised gains and losses		(127,008)	23,299	(103,709)	(234,634)
Actuarial gain/(loss) in respect of defined benefit pension scheme	12	143,000	-	143,000	(516,000)
Change in value of reimbursement asset	12	8,000	-	8,000	585,000
Net movement in funds		23,992	23,299	47,291	(165,634)
Reconciliation of funds:					
Total funds brought forward		349,552	449,652	799,204	964,838
Total funds carried forward		373,544	472,951	846,495	799,204

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

All gains and losses in the periods are included above.

Active Lancashire Limited
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BALANCE SHEET

AS AT 31 MARCH 2018

		Unrestricted Funds £	Restricted Funds £	Total funds 2018 £	Total funds 2017 £
Tangible fixed assets	13	1,214	-	1,214	4,997
Current assets					
Debtors	14	4,584	758,838	763,422	29,059
Cash at bank and in hand		396,850	253,807	650,657	896,399
		401,434	1,012,645	1,414,079	925,458
Creditors: amounts falling due within one year	15	(29,104)	(539,694)	(568,798)	(131,251)
Net current assets		372,330	472,951	845,281	794,207
Total assets less current liabilities		373,544	472,951	846,495	799,204
Net assets excluding pension liability		373,544	472,951	846,495	799,204
Defined benefit pension scheme liability	12	(891,000)	-	(891,000)	(883,000)
Reimbursement of pension scheme liability	12	891,000	-	891,000	883,000
Net assets including pension liability		373,544	472,951	846,495	799,204
Represented by:					
Total Funds	16	373,544	472,951	846,495	799,204

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

These accounts were approved by the Board and authorised for issue on 18th July 2018 and are signed on their behalf by:


 Ms L Lloyd – Chair

Company No: 06859894

Active Lancashire Limited
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STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2018

		2018 Total	2017 Total
		£	£
Cash used in operating activities	(a)	(245,600)	(198,294)
Cash flows from investing activities			
Investment income		493	520
Purchase of tangible fixed assets		(635)	(2,373)
Cash used in investing activities		(142)	(1,853)
Decrease in cash and cash equivalents in the year		(245,742)	(200,147)
Cash and cash equivalents at the beginning of the year		896,399	1,096,546
Cash and cash equivalents at the end of the year		650,657	896,399
(a) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		47,291	(165,634)
Investment income received		(493)	(520)
Depreciation		4,418	6,663
(Increase)/Decrease in debtors		(734,363)	50,487
Increase/(Decrease) in creditors		437,547	(89,290)
Net cash used in operating activities		(245,600)	(198,294)

Of the cash and cash equivalents at the end of the year, £396,850 relates to unrestricted funds (2017: £361,944) and £253,807 relates to restricted funds (2017: £534,455).

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

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

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The financial statements have been prepared under the historical cost convention.

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

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds are set aside by the Trustees out of unrestricted general funds for specific purposes or projects.

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

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies (continued)

Expenditure

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

Operating leases

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

Fixed assets and depreciation

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

Equipment	-	33.3% on cost
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Debtors

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

Creditors

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

Financial instruments

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

Pension costs

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

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

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies (continued)

Pension costs (continued)

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

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

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

Taxation

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

Judgements and key sources of estimation uncertainty

In the application of the 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 12, will impact the carrying amount of the pension liability.

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

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

2 Company status

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

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Sponsorship income	14,850	15,000	29,850	59,450

The total of £59,450 in the previous year consisted of £14,950 unrestricted income and £44,500 restricted income.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Sport England Funding	344,640	644,102	988,742	1,272,308
ESIF Funding	-	747,441	747,441	-
Other Project Funding	5,159	390,109	395,268	239,356
Local Authority Funding	34,000	14,583	48,583	55,495
Course Fees	8,283	-	8,283	12,703
Hosting, Management & National Governing Bodies income	7,914	490	8,404	8,591
	399,996	1,796,725	2,196,721	1,588,453

The total of £1,588,453 in the previous year consisted of £413,673 unrestricted income and £1,174,780 restricted income.

5 Investment income

	Unrestricted funds £	Restricted funds £	2018 Total £	2017 Total £
Bank interest	493	-	493	520

The total of £520 in the previous year was all unrestricted income.

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

6 Analysis of expenditure on charitable activities

	Promotion of sport £	2018 Total £	2017 Total £
Direct costs			
Wages and salaries	841,702	841,702	791,836
Premises and office costs	48,394	48,394	28,977
Rent and rates	30,056	30,056	28,685
Depreciation	4,418	4,418	6,663
Bad debts	-	-	(342)
Staff training	13,020	13,020	9,317
Travel expenses	39,045	39,045	36,187
Project delivery costs	1,040,597	1,040,597	699,086
Research, marketing & promotion	131,698	131,698	188,343
Exceptional pension adjustment (note 12)	151,000	151,000	69,000
Governance costs (note 7)	30,843	30,843	25,305
	2,330,773	2,330,773	1,883,057

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

Expenditure on charitable activities was £2,330,773 (2017: £1,883,057) of which £512,893 was unrestricted (2017: £558,208) and £1,817,880 was restricted (2017: £1,324,849).

7 Governance costs

	2018 Total £	2017 Total £
Audit and accountancy	5,634	4,938
Legal and professional fees	25,209	20,367
	30,843	25,305

8 Net income/(expenditure) for the year

	2018 £	2017 £
This is stated after charging:		
Auditor's fees (exclusive of VAT)	4,695	4,115
Depreciation of owned fixed assets	4,418	6,663
Operating lease rentals	6,339	12,678

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

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

	2018 £	2017 £
Salaries	713,911	680,150
National Insurance	60,874	59,161
Pensions	66,917	52,525
	<u>841,702</u>	<u>791,836</u>

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

	2018 No	2017 No
£60,000 to £69,999	1	1

Of the employees whose remuneration exceeded £60,000, there is one employee (2017: one) accruing benefits under defined benefit pension schemes.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2017: £nil). Three trustees were reimbursed out of pocket expenses totalling £884 during the year (2017: £1,064 reimbursed to two trustees). No charity trustee received payment for professional or other services supplied to the charity (2017: £nil).

The key management personnel of the charity comprise the trustees, the Chief Executive, the Business Development Manager, the Operations Managers, the People Development Manager and the Finance Manager. The total employee benefits of the key management personnel of the charity, including National Insurance and pension contributions, were £275,221 (2017: £292,928).

Included in the above staff costs total in the previous year is a redundancy payment of £49,133.

10 Staff numbers

	2018 No	2017 No
The average number of employees during the year was as follows:	33	31
The average number of full time equivalent employees during the year was as follows:	<u>26</u>	<u>23</u>

11 Related party transactions

During the year, the charity received funding of £60,004 (2017: £25,000) from its member, Lancashire County Council. The charity also paid £18,682 (2017: £25,190) to Lancashire County Council for the use of conference facilities and for the recharge of other services.

There were no other outstanding balances with related parties as at 31 March 2018 (2017: £nil).

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

12 Pension scheme

On 1 April 2010 the 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 those of the company.

FRS 102 Section 28 Employee Benefits uses 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 company contribution to the scheme during the year amounted to 8.8% of pensionable salaries. The expected company contribution to the scheme for the year ending 31 March 2018 will be £66,000. At the year-end £8,917 (2017: £7,441) was owed to the scheme in respect of contributions.

Lancashire County Council has agreed to act as guarantor for any pension scheme deficit crystallising if the company is wound up or leaves the scheme.

The deficit has increased by £8,000 in the year. An increase of £8,000 in the corresponding reimbursement asset has therefore also been recognised. An analysis of the movements in the surplus/(deficit) during the year are shown below:

	2018 £	2017 £
At 1 April	(883,000)	(298,000)
Total operating charge: current service cost	(193,000)	(110,000)
Total other finance costs: interest costs	(22,000)	(9,000)
Actuarial gain/(loss)	143,000	(516,000)
Contributions	64,000	50,000
At 31 March	(891,000)	(883,000)

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

	2018 £	2017 £
Difference between expected and actual return on assets	143,000	(516,000)
Actuarial gains/(losses)	143,000	(516,000)

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

	2018 £	2017 £
Total operating charge: current service cost	(193,000)	(110,000)
Total other finance costs: interest costs	(22,000)	(9,000)
Contributions	64,000	50,000
At 31 March	(151,000)	(69,000)

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

12 Pension scheme (continued)

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

	2018 £	2017 £
Fair value of plan assets	1,799,000	1,593,000
Present value of defined benefit obligations	<u>(2,690,000)</u>	<u>(2,476,000)</u>
Deficit in scheme	<u>(891,000)</u>	<u>(883,000)</u>

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

	2018 £
At 1 April 2017	(2,476,000)
Current service cost	(193,000)
Benefits paid	(40,000)
Actuarial gains/(losses)	127,000
Contributions from scheme members	(43,000)
Interest cost	(65,000)
At 31 March 2018	<u>(2,690,000)</u>

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

	2018 £
At 1 April 2017	1,593,000
Interest income	43,000
Return on plan assets	16,000
Benefits paid	40,000
Contributions by the employer	64,000
Contributions from scheme members	43,000
At 31 March 2018	<u>1,799,000</u>

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

	2018 £	2017 £
Equities	799,000	-
Government & other bonds	77,000	57,000
Property	169,000	140,000
Cash/liquidity	(7,000)	18,000
Other	761,000	1,378,000
	<u>1,799,000</u>	<u>1,593,000</u>

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

12 Pension scheme (continued)

The principal assumptions used for the actuarial valuation were:

	2018	2017
	%	%
Rate of increase in salaries	3.6	3.7
Rate of increase in pensions in payment	2.2	2.2
Discount rate	2.7	2.6
Inflation assumption	2.1	2.2

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2018	2017
	Years	Years
Retiring today		
- Males	22.7	22.6
- Females	25.4	25.2
Retiring in 20 years		
- Males	25.0	24.9
- Females	28.0	27.9

13 Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2017	29,610
Additions	635
Disposals	-
At 31 March 2018	30,245
Depreciation	
At 1 April 2017	24,613
Charge for the year	4,418
Eliminated on disposals	-
At 31 March 2018	29,031
Net book value	
At 31 March 2018	1,214
At 31 March 2017	4,997

All fixed assets related to unrestricted funds in both 2018 and 2017.

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

14 Debtors: Amounts falling due within one year

	2018 £	2017 £
Trade debtors	4,413	26,426
Prepayments and accrued income	759,009	2,633
	763,422	29,059

Of the above totals, £4,584 relates to unrestricted funds (2017: £9,022) and £758,838 to restricted funds (2017: £20,037).

15 Creditors: Amounts falling due within one year

	2018 £	2017 £
Trade creditors	40,634	34,032
PAYE and social security	15,452	15,053
Other creditors	15,937	13,514
Accruals and deferred income	496,775	68,652
	568,798	131,251

Of the above totals, £29,104 relates to unrestricted funds (2017: £26,411) and £539,694 to restricted funds (2017: £104,840).

Accruals and deferred income includes deferred income as shown below. This related to money received in advance for a 3-year project for which the charity was not entitled to the income until the start of each year. At 31 March 2018, all the income has now been recognised.

	2018 £	2017 £
Balance as at 1 April 2017	60,000	124,500
Amount released to income earned from charitable activities	(60,000)	(64,500)
Amount deferred in year	-	-
Balance as at 31 March 2018	-	60,000

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

16 Funds

	Fund balances b/f at 1 Apr 2017 £	Income received this year £	Expenditure £	Transfers between funds £	Fund balances c/f at 31 Mar 2018 £
Restricted funds					
Coach Development Manager	3,191	41,530	(45,462)	780	39
Athlete Bursary Scheme	3,000	-	-	(3,000)	-
Club Link Makers – Capacity	17,508	68,349	(81,317)	(4,458)	82
Club Link Makers – Delivery	129,692	45,068	(111,201)	(23,779)	39,780
Positive Together	46,488	118,000	(71,577)	(64,115)	28,796
School Games – Capacity	11,915	25,000	(25,370)	-	11,545
School Games – Delivery	37,150	35,000	(49,190)	-	22,960
National Governing Bodies	8,507	3,670	(1,256)	-	10,921
Sportivate – Capacity	(441)	39,528	(25,514)	(13,573)	-
Sportivate – Delivery	33,703	92,231	(32,878)	(93,056)	-
Beginner Running Project	6,124	1,850	(4,470)	3,356	6,860
Disability Development	7,595	-	(1,320)	-	6,275
Swimming Academy	2,454	-	(934)	-	1,520
Primary School Funding	44,795	87,496	(87,161)	-	45,130
Volunteer Coaching	9,916	8,000	(6,383)	-	11,533
New Positive Together	18,441	-	(18,441)	-	-
Targeted Youth Support	27,394	-	-	-	27,394
Gymnastics Academy	226	-	-	-	226
Judo Academy	453	-	-	-	453
Netball Academy	10,038	-	(2,025)	-	8,013
Insight	2,118	-	(3,833)	4,498	2,783
Communications & Marketing	5,410	-	(7,645)	6,425	4,190
Bursary Fund	4,439	-	(200)	(2,055)	2,184
Netball Development	1,100	-	(1,100)	-	-
Get Healthy Get Active	3,154	221,898	(168,920)	(43,314)	12,818
Sports Leaders	2,395	-	(6,785)	9,000	4,610
Workforce Wellness: Arts Council	4,569	1,500	(6,069)	-	-
British Cycling	-	60,000	(60,000)	-	-
Cycling Engagement Programme	-	50,004	-	-	50,004
Women & Girls	873	-	(995)	3,000	2,878
Bodyfit Small Grant	6,941	-	(6,123)	(818)	-
Healthy Active Lives	207	-	400	(607)	-
Older Themed Budget	5,058	-	(2,558)	(2,500)	-
Age of Opportunity Funding	597	1,795	(2,013)	-	379
Invest in Youth Funding	407	2,092	(1,605)	-	894
More Positive Together	(5,765)	747,441	(931,986)	254,167	63,857
Skool Sports Day	-	790	(293)	(497)	-
Pendle CSI Project	-	14,583	(9,234)	-	5,349
Better Care Development	-	115,800	(34,050)	-	81,750
Active Lives Survey	-	20,150	(9,755)	-	10,395
Shadsworth Community Club	-	9,950	(617)	-	9,333
Total restricted funds	449,652	1,811,725	(1,817,880)	29,454	472,951
Unrestricted funds	349,552	415,339	(361,893)	(29,454)	373,544
Total funds	799,204	2,227,064	(2,179,773)	-	846,495

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

16 Funds (continued)

	Fund balances b/f at 1 Apr 2016 £	Income received this year £	Expenditure £	Transfers between funds £	Fund balances c/f at 31 Mar 2017 £
Restricted funds – prior year					
Coach Development Manager	7,535	40,540	(48,089)	3,205	3,191
Athlete Bursary Scheme	2,162	10,000	(9,162)	-	3,000
Club Link Makers – Capacity	32,994	70,000	(79,409)	(6,077)	17,508
Club Link Makers – Delivery	179,324	131,100	(179,375)	(1,357)	129,692
Positive Together	39,242	118,000	(109,754)	(1,000)	46,488
School Games - Capacity	10	35,417	(23,512)	-	11,915
School Games - Delivery	54,568	62,833	(80,251)	-	37,150
National Governing Bodies	10,087	2,540	(4,495)	375	8,507
Sportivate – Capacity	(4)	67,106	(64,292)	(3,251)	(441)
Sportivate – Delivery	9,305	212,678	(177,096)	(11,184)	33,703
Beginner Running Project	13,720	3,650	(10,190)	(1,056)	6,124
Disability Development	9,497	700	(3,072)	470	7,595
Swimming Academy	3,978	-	(1,085)	(439)	2,454
Primary School Funding	46,905	68,044	(66,654)	(3,500)	44,795
Volunteer Coaching	6,711	8,000	(1,795)	(3,000)	9,916
New Positive Together	28,519	83,000	(88,418)	(4,660)	18,441
Targeted Youth Support	21,804	5,590	-	-	27,394
Gymnastics Academy	226	-	-	-	226
Judo Academy	1,253	400	(1,200)	-	453
Netball Academy	10,048	900	(875)	(35)	10,038
Insight	6,683	-	(13,739)	9,174	2,118
Communications & Marketing	8,747	-	(11,490)	8,153	5,410
Bursary Fund	7,681	-	(2,750)	(492)	4,439
Netball Development	8,352	4,000	(11,252)	-	1,100
Get Healthy Get Active	34,411	196,424	(221,426)	(6,255)	3,154
Sports Leaders	1,869	-	(5,458)	5,984	2,395
Workforce Wellness: Arts Council	9,115	-	(4,546)	-	4,569
British Cycling Lancashire	-	60,000	(60,000)	-	-
Women Into Coaching	6,465	900	(6,528)	(837)	-
Women & Girls	1,000	600	(1,727)	1,000	873
Family Funds	-	9,505	(6,430)	(3,075)	-
Explorer Orienteering Delivery	-	6,000	(6,000)	-	-
Bodyfit Small Grant	-	9,000	(1,896)	(163)	6,941
Healthy Active Lives	-	-	(5,235)	5,442	207
Older Themed Budget	-	-	(534)	5,592	5,058
Age of Opportunity Funding	-	1,262	(665)	-	597
Invest in Youth Funding	-	1,091	(684)	-	407
Be Fit Together LIF Funding	-	5,000	(5,000)	-	-
More Positive Together	-	-	(5,765)	-	(5,765)
Santander Community Foundation	-	5,000	(5,000)	-	-
Total restricted funds	562,207	1,219,280	(1,324,849)	(6,986)	449,652
Unrestricted funds	402,631	429,143	(489,208)	6,986	349,552
Total funds	964,838	1,648,423	(1,814,057)	-	799,204

Active Lancashire Limited
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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

16 Funds (continued)

Purpose of the restricted funds

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

- **Coach Development Manager** - Sport England project that supports the Coach Development Manager salary and resources
- **Athlete Bursary Scheme** - Bursaries for the Rising Star Fund in Lancashire
- **Club Link Makers – Capacity** - Sport England project to pay for the resources and salary of the Club Link Maker post
- **Club Link Makers – Delivery** - Sport England project to pay for the delivery of the Satellite Clubs project to start up and sustain new clubs
- **Positive Together** - Project funded by the Police and Crime Commissioner and supported by other partners providing resource and other capacity to enable young people at risk of offending, to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities. The delivery of the project is now being satisfied by the More Positive Together project, and therefore a transfer has been made to this fund
- **School Games - Capacity** - Sport England project to pay for the salary costs of the Events and Marketing Officer
- **School Games - Delivery** - Sport England project and sponsorship by SPAR to pay for the resources, promotion and delivery of the School Games Events
- **National Governing Bodies** - Funding used to support local NGB initiatives, NGB Engagement and projects identified by Relationship Managers
- **Sportivate – Capacity** - Sport England funded programme, budget to support the running costs and management of the programme which is an Olympic Legacy programme helping local people organise sports programmes for young people over short periods and support continuation of that activity after the initial period. The transfer out reflects that the funds are being used as Match funding for the More Positive Together project, which has been formally agreed by Sport England
- **Sportivate – Delivery** - Sport England funded programme, funding goes to delivery partners to support the delivery of the Olympic Legacy programme helping local people organise sports programmes for young people over short periods and support continuation of that activity after the initial period. The transfer out reflects that the funds are being used as Match funding for the More Positive Together project, which has been formally agreed by Sport England
- **Beginner Running Project** - NGB funded project which provides bursaries to upskill people to become run leaders to set up beginner running groups
- **Disability Development** - Disability coaching and event bursary
- **Swimming Academy** - Training, delivery and engagement for a swimming academy
- **Primary School Funding** - Sport England funded project to strengthen the links between primary schools and those organisations working in sport locally and nationally and help make effective use of the funding and support
- **Volunteer Coaching** - Sport England funded project. Volunteer Leadership and Coaching Bursary to support volunteers at Level 2 of the School Games
- **New Positive Together** - Project funded by Sport England providing resource and other capacity to enable young people at risk of offending, to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

16 Funds (continued)

Purpose of the restricted funds (continued)

- **Targeted Youth Support** - Legacy fund from the Positive Together project. All funding will be going to partners and to sustain the longevity of the Positive Together project
- **Gymnastics Academy** - Training, delivery and development for gymnastics academy
- **Judo Academy** - Training, delivery and development for judo academy
- **Netball Academy** - Training, delivery and development for netball academy
- **Insight** - Research and Insight budget supporting the training and research projects of the Research & Insight officer and contributes towards student assistants for research projects. Funded by commissioned work for partners and projects
- **Communications & Marketing** – Fund represents the Marketing & Communications elements of a number of projects. Marketing budgets have been pooled from across a number of projects to pay for marketing and communication of the charity and its activities with promotional products, training, equipment and research. Bringing together these allocated funds allows for transparency of spend and efficiency of resources. Transfers have therefore been made from various other restricted funds to reflect this
- **Bursary Fund** - Fund to promote National Governing Body priorities for coaching and volunteering
- **Netball Development** – Delivery budget for Sport England project specifically targeting females 14-25 year olds
- **Get Healthy Get Active Project** – Sport England funded project supported by other partners to pay for support workers and project officer, using sport and physical activity to enhance recovery of adults with drug and alcohol problems. The transfer out reflects that the funds are being used as Match funding for the More Positive Together project, which has been formally agreed by Sport England
- **Sports Leaders** – Themed project to develop volunteering support and engagement
- **Workforce Wellness Arts Council – Arts project** – visual expression of digital data recording participants levels of sports activity
- **British Cycling Lancashire** – Funding for a Cycling programme across the whole of Lancashire
- **Cycling Engagement Programme** – Cycling engagement programme across East Lancashire, activities that will be delivered as part of the programme will include cycle recycling workshops, learn to ride sessions, road confidence sessions and guided rides
- **Women and Girls Project** – Themed project to support women and girls networking and events
- **Bodyfit Small Grant – Additional funding to support activities** – Women's Centre funding extended the reach of the activities
- **Healthy Active Lives** – Themed project to support the healthy lives agenda and partnerships
- **Older Themed Budget** - Themed project to support the agenda to engage older people in sport and physical activity
- **Age of Opportunity Funding** – European Funding (ESIF) funding BBO to support older people. We provide activities for partners to sign-post people to
- **Invest in Youth Funding** – European funding (ESIF) funding BBO to support younger people. We provide activities for partners to sign-post people to

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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2018

16 Funds (continued)

Purpose of the restricted funds (continued)

- **More Positive Together (ESIF Project)** – Targeting IMD areas in Lancashire – hardest to reach inactive/unemployed, help towards employment
- **Skool Sports Day** – Project to support an old school type of sports day using volunteers and support workers from the CSI Programme to engage with wider Partners
- **Pendle CSI Project** – A 2-year employment initiative to target ESA claimants in Pendle, in conjunction to our recovery programme (Challenge through Sport Initiative – CSI), our ESIF funded programme (More Positive Together - MPT) and to foster links with the DWP. The pilot, using sport and physical activity will establish linkages and targeted work with economically and physically inactive residents from the private rented sector, who are ESA claimants working with DWP colleagues and community partners in delivering employability and improved health for this target group
- **Better Care Development** – development funding to work with partners in the form of an Active Ageing Alliance to develop a model of service provision to help deliver key NHS and local authority objectives for health and social care through services provided by the Voluntary, Community and Faith (VCF) sectors
- **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
- **Shadsworth Community Club** – A Sport England small grant funding to work with partners to establish a community sports hub in the Blackburn Shadsworth area and facilitate a range of multi-sport activities

17 Operating lease commitments

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

	2018 Land and buildings £	2018 Other £	2017 Land and buildings £	2017 Other £
Amounts due within one year	-	-	6,339	-
Amounts due between one and five years	-	-	-	-
	-	-	6,339	-