

Company Registration No. 06859894 (England and Wales)

Charity No. 1159832

Active Lancashire Limited

**(A Company Limited by
Guarantee)**

**Trustees' Report and Audited
Accounts**

**For The Year Ended
31 March 2019**

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
Mr D M R Edmundson	
Dr A B Ibbetson	
Ms M M Still	
Mrs J Bell	
Ms C E Platt	
Mr C G Bean	
Superintendent A J Barrow	- Resigned 5 February 2019
Mr C G Standish	
Ms Z Coupland	- Appointed 1 August 2018
Mrs A J Parker	- Appointed 1 August 2018
Ms R E Lowry	- Appointed 7 May 2019

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 2019 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 requires 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.

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

DIRECTORS' AND TRUSTEES' REPORT (continued)

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 the Active Partnership for Lancashire (formerly 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

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DIRECTORS' AND TRUSTEES' REPORT (continued)

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.

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 taking place in July in Blackpool Stanley Park.

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. This project has been strongly funded by British Athletics historically, but is now reliant on locally raised funding.

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

Active Lancashire Limited (A Company Limited by Guarantee)

DIRECTORS' AND TRUSTEES' REPORT (continued)

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. This project has evolved over the past 10 years from its initial focus on young people and anti social behaviour: we are now focusing on adults and supporting a transition from Prison into community setting working with partners such as the Football Club Community Trusts.

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. In spite of BREXIT the project continues to deliver strongly and has the potential to deliver until December 2023.

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 15th 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.

CSI (Including CGL Substance misuse treatment sub contract and the Rossendale Works and ESA support projects)

Funded by Lancashire County Council Public Health 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. The projects focus heavily on employability outcomes.

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.

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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. The project work is in test phase and is actively seeking funding to upscale our approach locally.

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 have led the More Positive Together partnership to successfully deliver our first full 12 months of the project. Satisfaction from partners and funders is high, with our evaluation of beneficiary outcomes showing a positive experience and positive changes in terms of employability and health.
- Active Lancashire were reviewed by Sport England for our Governance and delivery of our leadership and delivery role (Our Core Purpose). Our Governance standards were reviewed and developed extensively over the past 12 months, which resulted in us achieving the Sport England standard and being awarded the UK Code of Sport Tier 3 standard status. Additionally our leadership and operational status has been reviewed by Sport England and found to be positive and impactful; a message which has been reflected in our QUEST service review status of "Very good".

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DIRECTORS' AND TRUSTEES' REPORT (continued)

Achievements during the year (continued)

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

Financial review

The statement of financial activities for the year is set out on page 15. The charity's net expenditure before transfers and other recognised gains and losses was £220,626 (2018: £103,709). The charity has total reserves at 31 March 2019 of £774,869, of which £379,025 are unrestricted reserves, and £395,844 are restricted reserves.

The investment from Sport England to support the core infrastructure of the organisation was reduced to £319k in 2018/19 from £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 further 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.

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 £217,000. At 31 March 2019 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.

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.
- The More Positive Together project funded by ESF funding is a significant part of the overall activity of the organisation. With the current funding agreement end date approaching and further funding not yet available a key risk would be delays in that further funding being awarded and allocated therefore reducing the resources available and the impact of the organisation.

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 to the charity.

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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:

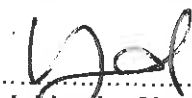
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

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 23rd July 2019 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 2019 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 2019, 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.

**Active Lancashire Limited
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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.

Use of our report

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

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:

Active Lancashire Limited
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2019

	Note	Unrestricted Funds £	Restricted Funds £	2019 Total £	2018 Total £
Income from:					
Donations and legacies	3	9,450	52,500	61,950	29,850
Charitable activities	4	371,426	2,391,289	2,762,715	2,196,721
Investments	5	1,170	-	1,170	493
Total income		382,046	2,443,789	2,825,835	2,227,064
Expenditure on:					
Charitable activities	6	502,476	2,543,985	3,046,461	2,330,773
Total expenditure		502,476	2,543,985	3,046,461	2,330,773
Net expenditure for the year		(120,430)	(100,196)	(220,626)	(103,709)
Transfers between funds		(23,089)	23,089	-	-
Net movement in funds before other recognised gains and losses		(143,519)	(77,107)	(220,626)	(103,709)
Actuarial (loss)/gain in respect of defined benefit pension scheme	12	(132,000)	-	(132,000)	143,000
Change in value of reimbursement asset	12	281,000	-	281,000	8,000
Net movement in funds		5,481	(77,107)	(71,626)	47,291
Reconciliation of funds:					
Total funds brought forward		373,544	472,951	846,495	799,204
Total funds carried forward		379,025	395,844	774,869	846,495

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 2019

		Unrestricted Funds £	Restricted Funds £	Total funds 2019 £	Total funds 2018 £
Tangible fixed assets	13	211	-	211	1,214
Current assets					
Debtors	14	8,265	894,968	903,233	763,422
Cash at bank and in hand		398,008	203,159	601,167	650,657
		406,273	1,098,127	1,504,400	1,414,079
Creditors: amounts falling due within one year	15	(27,459)	(702,283)	(729,742)	(568,798)
Net current assets		378,814	395,844	774,658	845,281
Total assets less current liabilities		379,025	395,844	774,869	846,495
Net assets excluding pension liability		379,025	395,844	774,869	846,495
Defined benefit pension scheme liability	12	(1,172,000)	-	(1,172,000)	(891,000)
Reimbursement of pension scheme liability	12	1,172,000	-	1,172,000	891,000
Net assets including pension liability		379,025	395,844	774,869	846,495
Represented by:					
Total funds	16	379,025	395,844	774,869	846,495

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 23rd July 2019 and are signed on their behalf by:



Ms L Lloyd – Chair

Company No: 06859894

Active Lancashire Limited
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

		2019 Total	2018 Total
		£	£
Cash used in operating activities	(a)	(50,660)	(245,600)
Cash flows from investing activities			
Investment income		1,170	493
Purchase of tangible fixed assets		-	(635)
Cash used in investing activities		1,170	(142)
Decrease in cash and cash equivalents in the year		(49,490)	(245,742)
Cash and cash equivalents at the beginning of the year		650,657	896,399
Cash and cash equivalents at the end of the year		601,167	650,657
(a) Reconciliation of net movement in funds to net cash flow from operating activities			
Net movement in funds		(71,626)	47,291
Investment income received		(1,170)	(493)
Depreciation		1,003	4,418
Increase in debtors		(139,811)	(734,363)
Increase in creditors		160,944	437,547
Net cash used in operating activities		(50,660)	(245,600)

Of the cash and cash equivalents and the end of the year, £398,008 relates to unrestricted funds (2018: £396,850) and £203,159 relates to restricted funds (2018: £253,807).

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

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 Accounting Practice. The financial statements have been prepared under the historical cost convention.

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

Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the 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 2019

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
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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

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 2019

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 £	2019 Total £	2018 Total £
Sponsorship income	9,450	52,500	61,950	29,850

The total of £29,850 in the previous year consisted of £14,850 unrestricted income and £15,000 restricted income.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Sport England Funding	319,163	348,613	667,776	988,742
ESIF Funding	-	1,732,759	1,732,759	747,441
Other Project Funding	5,581	219,014	224,595	395,268
Local Authority Funding	32,500	88,792	121,292	48,583
Course Fees	10,186	-	10,186	8,283
Hosting, Management & National Governing Bodies income	3,996	2,111	6,107	8,404
	371,426	2,391,289	2,762,715	2,196,721

The total of £2,196,721 in the previous year consisted of £399,996 unrestricted income and £1,796,721 restricted income.

5 Investment income

	Unrestricted funds £	Restricted funds £	2019 Total £	2018 Total £
Bank interest	1,170	-	1,170	493

The total of £493 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 2019

6 Analysis of expenditure on charitable activities

	Promotion of sport £	2019 Total £	2018 Total £
Direct costs			
Wages and salaries	919,867	919,867	841,702
Premises and office costs	47,861	47,861	48,394
Rent and rates	30,315	30,315	30,056
Depreciation	1,003	1,003	4,418
Staff training	9,342	9,342	13,020
Travel expenses	34,904	34,904	39,045
Project delivery costs	1,626,810	1,626,810	1,040,597
Research, marketing & promotion	186,551	186,551	131,698
Exceptional pension adjustment (note 12)	149,000	149,000	151,000
Governance costs (note 7)	40,808	40,808	30,843
	3,046,461	3,046,461	2,330,773

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

Expenditure on charitable activities was £3,046,461 (2018: £2,330,773) of which £502,476 was unrestricted (2018: £512,893) and £2,543,985 was restricted (2018: £1,817,880).

7 Governance costs

	2019 Total £	2018 Total £
Audit and accountancy	5,700	5,634
Legal and professional fees	35,108	25,209
	40,808	30,843

8 Net income/(expenditure) for the year

	2019 £	2018 £
This is stated after charging:		
Auditor's fees (exclusive of VAT)	4,750	4,695
Depreciation of owned fixed assets	1,003	4,418
Operating lease rentals	-	6,339

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

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

	2019 £	2018 £
Salaries	779,209	713,911
National Insurance	67,873	60,874
Pensions	72,785	66,917
	<u>919,867</u>	<u>841,702</u>

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

	2019 No	2018 No
£60,000 to £69,999	1	1

Of the employees whose remuneration exceeded £60,000, there is one employee (2018: 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 (2018: £nil). Two trustees were reimbursed out of pocket expenses totalling £580 during the year (2017: £884 reimbursed to three trustees). No charity trustee received payment for professional or other services supplied to the charity (2018: £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 £316,361 (2018: £275,221).

10 Staff numbers

	2019 No	2018 No
The average number of employees during the year was as follows:	32	33
The average number of full time equivalent employees during the year was as follows:	<u>27</u>	<u>26</u>

11 Related party transactions

During the year, the charity received funding of £25,942 (2018: £60,004) from its member, Lancashire County Council. The charity also paid £16,474 (2018: £18,682) 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 2019 (2018: £nil).

Active Lancashire Limited
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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

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 10.3% of pensionable salaries. The expected company contribution to the scheme for the year ending 31 March 2020 will be £70,000. At the year-end £10,024 (2018: £8,917) 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 £281,000 in the year. An increase of £281,000 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:

	2019 £	2018 £
At 1 April		
Total operating charge: current service cost	(891,000)	(883,000)
Total other finance costs: interest costs	(194,000)	(193,000)
Actuarial (loss)/gain	(23,000)	(22,000)
Contributions	(132,000)	143,000
	<u>68,000</u>	<u>64,000</u>
At 31 March	(1,172,000)	(891,000)

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

	2019 £	2018 £
Difference between expected and actual return on assets	(132,000)	143,000
Actuarial (losses)/gains	(132,000)	143,000

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

	2019 £	2018 £
Total operating charge: current service cost	(194,000)	(193,000)
Total other finance costs: interest costs	(23,000)	(22,000)
Contributions	68,000	64,000
At 31 March	(149,000)	(151,000)

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

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:

	2019 £	2018 £
Fair value of plan assets	2,123,000	1,799,000
Present value of defined benefit obligations	<u>(3,295,000)</u>	<u>(2,690,000)</u>
Deficit in scheme	<u>(1,172,000)</u>	<u>(891,000)</u>

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

	2019 £
At 1 April 2018	(2,690,000)
Current service cost	(194,000)
Benefits paid	1,000
Actuarial gains/(losses)	(293,000)
Contributions from scheme members	(46,000)
Interest cost	(73,000)
At 31 March 2019	<u>(3,295,000)</u>

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

	2019 £
At 1 April 2018	1,799,000
Interest income	50,000
Return on plan assets	161,000
Benefits paid	(1,000)
Contributions by the employer	68,000
Contributions from scheme members	46,000
At 31 March 2019	<u>2,123,000</u>

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

	2019 £	2018 £
Equities	937,000	799,000
Government & other bonds	99,000	77,000
Property	197,000	169,000
Cash/liquidity	11,000	(7,000)
Other	<u>879,000</u>	<u>761,000</u>
	<u>2,123,000</u>	<u>1,799,000</u>

Active Lancashire Limited
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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

12 Pension scheme (continued)

The principal assumptions used for the actuarial valuation were:

	2019	2018
	%	%
Rate of increase in salaries	3.7	3.6
Rate of increase in pensions in payment	2.3	2.2
Discount rate	2.5	2.7
Inflation assumption	2.2	2.1

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2019	2018
	Years	Years
Retiring today		
- Males	22.8	22.7
- Females	25.5	25.4
Retiring in 20 years		
- Males	25.1	25.0
- Females	28.2	28.0

13 Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2018	30,245
Additions	-
Disposals	-
At 31 March 2019	30,245
Depreciation	
At 1 April 2018	29,031
Charge for the year	1,003
Eliminated on disposals	-
At 31 March 2019	30,034
Net book value	
At 31 March 2019	211
At 31 March 2018	1,214

All fixed assets related to unrestricted funds in both 2019 and 2018.

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

14 Debtors: Amounts falling due within one year

	2019	2018
	£	£
Trade debtors	101,153	4,413
Prepayments and accrued income	802,080	759,009
	903,233	763,422

Of the above totals, £8,265 relates to unrestricted funds (2018: £4,584) and £894,968 to restricted funds (2018: £758,838).

15 Creditors: Amounts falling due within one year

	2019	2018
	£	£
Trade creditors	38,495	40,634
PAYE and social security	17,077	15,452
Other creditors	17,101	15,937
Accruals and deferred income	657,069	496,775
	729,742	568,798

Of the above totals, £27,459 relates to unrestricted funds (2018: £29,104) and £702,283 to restricted funds (2018: £539,694).

Accruals and deferred income includes deferred income as shown below.

	2019	2018
	£	£
Balance as at 1 April 2018	-	-
Amount released to income earned from charitable activities	-	-
Amount deferred in year	50,000	-
Balance as at 31 March 2019	50,000	-

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

16 Funds

	Fund balances b/f at 1 Apr 2018 £	Income received this year £	Expenditure £	Transfers between funds £	Fund balances c/f at 31 Mar 2019 £
Restricted funds					
Coach Development Manager	39	46,805	(44,667)	(2,177)	-
Club Link Makers – Capacity	82	66,619	(68,064)	1,363	-
Club Link Makers – Delivery	39,780	100,800	(67,479)	(495)	72,606
Positive Together	28,796	118,000	(62,880)	(69,461)	14,455
School Games – Capacity	11,545	20,000	(25,865)	5,000	10,680
School Games – Delivery	22,960	77,500	(67,698)	(5,000)	27,762
National Governing Bodies	10,921	-	(1,840)	(9,081)	-
Beginner Running Project	6,860	200	(1,512)	2,652	8,200
Disability Development	6,275	200	(987)	(2,455)	3,033
Swimming Academy	1,520	-	(250)	(1,270)	-
Primary School Funding	45,130	68,044	(71,434)	(3,001)	38,739
Volunteer Coaching	11,533	8,000	(10,847)	(134)	8,552
Targeted Youth Support	27,394	-	-	(27,394)	-
Gymnastics Academy	226	-	-	(226)	-
Judo Academy	453	-	-	(453)	-
Netball Academy	8,013	-	(7,785)	(228)	-
Insight	2,783	-	(2,252)	5,644	6,175
Communications & Marketing	4,190	268	(7,814)	13,623	10,267
Bursary Fund	2,184	150	-	(684)	1,650
Get Healthy Get Active	12,818	13,832	(17,880)	-	8,770
Sports Leaders	4,610	-	(2,618)	-	1,992
Cycling Engagement Programme	50,004	-	-	(50,004)	-
Women & Girls	2,878	-	(227)	(2,651)	-
Active Ants Pilot Project	-	9,500	(8,007)	(1,493)	-
Age of Opportunity Funding	379	2,270	(3,262)	613	-
Invest in Youth Funding	894	2,070	(1,006)	(1,958)	-
More Positive Together	63,857	1,790,827	(1,895,058)	170,215	129,841
Pendle CSI Project	5,349	30,833	(29,021)	(1,499)	5,662
Better Care Development	81,750	-	(84,205)	2,455	-
Active Lives Survey	10,395	20,150	(13,795)	(1,547)	15,203
Shadsworth Community Club	9,333	767	(10,100)	-	-
Satellite Clubs Innovation	-	6,810	-	4,000	10,810
Substance Misuse Project	-	60,144	(37,432)	(1,265)	21,447
Total restricted funds	472,951	2,443,789	(2,543,985)	23,089	395,844
Unrestricted funds	373,544	382,046	(353,476)	(23,089)	379,025
Total funds	846,495	2,825,835	(2,897,461)	-	774,869

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

16 Funds (continued)

Funds – previous year	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
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NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

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
- **Club Link Makers – Capacity** - Sport England project to pay for the resources and salary of the Club Link Maker post
- **Club Link Makers – Delivery** - Sport England project to pay for the delivery of the Satellite Clubs project to start up and sustain new clubs
- **Positive Together** - Project funded by the Police and Crime Commissioner and supported by other partners providing resource and other capacity to enable young people at risk of offending, to engage in sporting and practical activities to reach their potential and make a positive contribution to their local communities. The transfer out reflects that the funds are being used as Match funding for the More Positive Together project
- **School Games - Capacity** - Sport England project to pay for the salary costs of the Events and Marketing Officer
- **School Games - Delivery** - Sport England project and sponsorship to pay for the resources, promotion and delivery of the School Games Events
- **National Governing Bodies** - Funding used to support local NGB initiatives, NGB Engagement and projects identified by Relationship Managers
- **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
- **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. The transfer out reflects that the funds are being used as Match funding for the More 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

16 Funds (continued)

Purpose of the restricted funds (continued)

- **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
- **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
- **Sports Leaders** – Themed project to develop volunteering support and engagement
- **British Cycling Lancashire** – Funding for a Cycling programme across the whole of Lancashire. The transfer out reflects that the funds are being used within the More Positive Together project
- **Women and Girls Project** – Themed project to support women and girls networking and events
- **Active Ants Pilot project** – An Awards for All Funded project working in 5 schools across Pendle utilising digital / wearable technology to influence young people and parents to take part in more 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
- **More Positive Together (ESIF Project)** – Targeting IMD areas in Lancashire – hardest to reach inactive/unemployed, help towards employment
- **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

Active Lancashire Limited
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 MARCH 2019

16 Funds (continued)

Purpose of the restricted funds (continued)

- **Satellite Clubs Innovation** – Support the innovation and administration of satellite clubs
- **CSI North & Central Substance Misuse Project** – This is part of the Challenge Through Sport Initiative work engaging people in physical activities over the next year and referring into other support services

17 Operating lease commitments

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

	2019 Land and buildings £	2019 Other £	2018 Land and buildings £	2018 Other £
Amounts due within one year	13,000	-	-	-
Amounts due between one and five years	26,000	-	-	-
	39,000	-	-	-