

REGISTERED COMPANY NUMBER: 05252701 (England and Wales)
REGISTERED CHARITY NUMBER: 1134988

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2019
for
Active Lincolnshire

360 Accountants Limited, Statutory Auditor
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

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Active Lincolnshire

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for the Year Ended 31 March 2019

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Active Lincolnshire

Report of the Trustees **for the Year Ended 31 March 2019**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of Active Lincolnshire, as set out in the Memorandum of Association is: "To promote increased community participation in sport and active recreation for the benefit of the inhabitants of Lincolnshire". This is delivered by:

- (a) Strategic planning and coordination of sport and active recreation;
- (b) The marketing and communication of sport and active recreation;
- (c) Promoting the benefits and outcomes of investment through performance measurement;
- (d) The support of organisations and local communities;
- (e) The development of awareness of financial and other resources which are open to them;
- (f) The development and education of all people in the community sport infrastructure;
- (g) The improvement and preservation of good health and well-being through participation in sport and active recreation.

The Memorandum of Association are currently under review to bring them into line with the new Strategy for Active Lincolnshire which has been extensively consulted on this year for adoption early in the next financial year.

With the strategy "Towards an Active Nation" from Sport England the focus now is on how to support individuals become more active - whether this is through sport or just day to day activities such as walking, gardening or cycling to the shops. Active Lincolnshire, will connect more accurately to our inactive population and demonstrate our new role.

Our mission is to make a positive difference through physical activity to the health and wellbeing of the community.

We have with partners lead on the delivery of a coherent strategy for Lincolnshire for physical activity including the commissioning of the Press Red consultancy to provide an analysis of activity, population and health trends in the county.

Public benefit

In deciding which activities the charity will pursue, the trustees have had regard to the guidance issued by the Charity Commission on public benefit. All activities, delivered by the company, focus on the promotion of increased sport and physical activity across Lincolnshire.

Most of the funding received is to deliver specific activities designed to increase activity levels across Lincolnshire either in target areas or with targeted groups of individuals. When planning projects, particular note is taken of Sport England and Public Health England information to identify areas or target groups where increases in activity levels will have a positive impact on the well-being of communities.

We during the year 2018/2019 in consultation with our stakeholders had a focus on:

- o Inactive people.
- o Older people (45+).
- o Lower socio-economic groups.
- o People with long term conditions or disabilities.

Our approach is to be:

- o Be Insight driven to develop a strong understanding of people and place.
- o Promoting a positive attitude towards physical activity and sport.
- o Putting communities and partners at the heart of what we do.
- o Working with a wider set of partners and stakeholders.

Active Lincolnshire

Report of the Trustees for the Year Ended 31 March 2019

ACHIEVEMENT AND PERFORMANCE

Achievement and Performance

Quest, a tool for continuous improvement, has been adopted by County Sport Partnerships nationally to help define industry standards and good practice within a customer focussed management framework. Active Lincolnshire in its last assessment in January 2019 achieved a "satisfactory" rating.

We have restructured the organisation to meet our new role and reduced budget from Sport England. We are now required to develop a strong understanding of our county and to bring clear leadership to the challenge of making Lincolnshire more active. This will be achieved by brokering and facilitating new relationships rather than being a direct provider of activity although we will continue to provide project-based activities on behalf of others.

During the year we have taken the lead on the creation of a "Taskforce" of key partners to produce a county wide physical activity strategy.

Although our new 'Primary Role' for Sport England has moved our focus from sports delivery to one of advocacy, we remain a business that delivers several projects and programmes for Sport England and other partners. These include:

- Lincolnshire School Games: Engaging more than 1,000 participants in county events (years 3-11) engaging more than 100 SEND athletes; training and deploying more than 100 young volunteers. We also widened the offer of School Games to include the national campaign Change for Life which engaged more than 8- young people at the county festival - a targeted demographic that would otherwise not be engaged in sport.

- PE & School Sport Conference: The annual conference had more than 100 delegates from school across the county, more than 15 national, regional and local suppliers, and 30 local partners providing opportunities in a market place. The focus this year was cross curricular activity (active maths, active literacy), health and wellbeing in addition to sport.

- 2018/19 was the full third year of the GOGA project in East Lindsey which is focused on increasing activity in older people, people with disabilities and lower socio-economic groups. During the year, the project has touched 7,000 engagements with 1,150 people; more than 600 sessions delivered; 28% had a disability and 29% had a disability. Work will continue with our delivery partner, Magna Vitae to increase overall engagement, particularly with the target groups. Successful examples include the Couch to 5K and Walking Netball.

- Go Explore Lincolnshire - we received funding from Sport England to design a new APP to increase the number of people being physically active through walking. In early 2018, we commissioned a technical partner to develop a ground-breaking APP that would measure walking and provide data. We are planing to deliver the full KPIs during the rest of 2019.

- The annual Lincolnshire Sports Awards continued into its 15th year, attracting 400+, with 17 awards. Not only does it reward volunteering and achievement in sport, it now recognises the power of sport in changing lives, through the new categories of Active Change (individual) and Physical Activity (programme).

FINANCIAL REVIEW

Financial Review

This has been a challenging year financially with a sharp reduction in income streams to £884,296 compared with £901,676 in 2018 which required reductions in our operating cost base. This has resulted in an annual gain of £9,933. The company has net assets before the pension fund liability of £688,268 and after further deduction of the pension fund liability net assets of £32,268

It is the Trustees opinion that the pension scheme deficit, although a significant component of the balance sheet, does not represent a current liability or have any impact on the going concern of Active Lincolnshire and it continues to meet obligations made by the scheme.

Active Lincolnshire

Report of the Trustees **for the Year Ended 31 March 2019**

FINANCIAL REVIEW

Principal funding sources

The core funding was secured from the following sources in 2018/19:

- o Sport England Lottery £607,579 (2017/18 - £484,909).
- o Get Out Get Active (GOGA) - via the English Federation of Disability Sport £44,098 (2017/18 - £93,868).
- o Macmillan £nil (2017/18 - £93,124).

Of note in 2018/19 is the increase in funding from Sport England.

Reserves policy

The Board review the reserves of the company periodically.

The Board's aim is to maintain unrestricted general reserves (excluding pension fund) of approximately 6 months' expenditure (£209,716) in order to mitigate the risk of any such periods of reduced or non-income or unforeseen expenditure.

During the year, the unrestricted reserves excluding pension fund increased from £439,981 to £541,586.

Restricted reserves which represent principally unspent core grants with restrictive spending covenants increased from £117,355 to £146,682 at 31 March 2019.

Pension scheme

Some employees of Active Lincolnshire participate in the Lincolnshire County Council defined Benefit Pension Scheme and the organisation has made all the contributions promptly as required. At 31st March 2019, the net pension deficit had increased by £121,000 to £656,000. As part of the Lincolnshire County Council Defined Benefits Scheme assumptions are made about us as part of a wider working contract done by the actuary of Lincolnshire County Council. The discount rate used, which is an accounting assumption, is not discretionary, and reasons behind this change include the uncertainty due to Brexit.

FUTURE PLANS

Our strategy is;

- a. Help to deliver Sport England's Strategy "Towards an Active Nation".
- b. To use insight to identify priorities and to maximise impact.

We will with the mandate from the Lincolnshire Health and Wellbeing Board play a lead role in the delivery of a "Blueprint" for a more active community in Lincolnshire.

Active Lincolnshire will continue to deliver a wide range of projects, products and programmes.

We will continue to focus on bringing partners together from all sectors of the community, including those not traditionally associated with sport in our wider active person's role, to ensure we get the best value out of every penny coming into Lincolnshire.

Active Lincolnshire

Report of the Trustees **for the Year Ended 31 March 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is controlled by its Memorandum and Articles of Association and constitutes a company limited by guarantee as defined by the Companies Act 2006.

The Lincolnshire Sports Partnership is a limited company and registered charity, with a Board of Directors, a staff of 12 employees, of which 3 are casual contracts, and 55 registered company members, and operates as Lincolnshire Sport, and from 31st March 2017, as Active Lincolnshire. The company was registered in October 2004 and charitable status was gained in March 2010. The original Memorandum and Articles of Association were adopted in 2004 and were last reviewed in April 2014. They are due to be reviewed again in 2019/20 to ensure currency and relevance. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00 per member.

As a County Sports Partnership, Lincolnshire Sport is required to meet Sport England, and the government's 'Governance Code for Sport in the UK', and Active Lincolnshire achieved the required level of Tier 3.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as directors of the company. They are recruited through open advert and appointment is agreed by existing directors (ratified at the next AGM). According to the Articles of Association all directors are subject to a rotation policy which specifies that one third of the directors must retire at each AGM (based on length of service) and may be re-elected for a further three-year period at the Annual General Meeting.

The Board is made up of representatives from all sectors and areas of the community offering a breadth of oversight into the county of Lincolnshire.

An annual skills assessment and board review is carried out each year, this helps to build a Board development and training programme.

Funders with observer status at Board meetings are Lincolnshire County Council and Sport England.

Organisational structure

The day-to-day management of the charity is delegated by the directors to the Chief Executive Officer (CEO) and Company Secretary.

The Board has a number of sub groups as required consisting of Directors, staff and, if required, external specialists, to advise the Board.

Induction and training of new trustees

All new trustees go through an induction programme and are provided with an information pack about the role of a director and charity trustee.

Directors are also provided with training sessions on the duties of being a company director.

Key management personnel remuneration and related parties

The trustees consider the board of trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration was paid in the year.

Details of trustee expenses are disclosed in note 11 to the accounts.

Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

The pay of the charity's chief executive is reviewed annually.

Active Lincolnshire

Report of the Trustees
for the Year Ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

Active Lincolnshire comprises several company members all working together to achieve common goals and objectives.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05252701 (England and Wales)

Registered Charity number

1134988

Registered office

Suite 4 Eco One Highcliff Farm
Ingham
Lincolnshire
LN1 2WE

Trustees

Mrs J A Allen	Finance Officer	- resigned 17/7/2018
D F Bell	Retired	
D J Ellmore	Self Employed	- resigned 18/10/2018
Dr R Mackenzie-Batterbury	College Principal	- resigned 1/8/2018
Professor J Mitchell	University Deputy Vice Chancellor	- resigned 14/8/2018
P E Perry	Manager	- resigned 18/10/2018
Mrs M J Pinchard	Consultant	
O R Tasker	Solicitor	
N J Walne	Self Employed	- resigned 31/3/2019
Ms L O'Reilly	Company Director	- resigned 1/10/2018
P Wass	Chartered Certified Accountant	- appointed 1/1/2019
Ms J E Metcalfe	Self Employed	

Company Secretary

D R Gent

Auditors

360 Accountants Limited, Statutory Auditor
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

AUDITORS

The auditors, 360 Accountants Limited, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 9/12/19 and signed on its behalf by:



Trustee

DENNIS BELL
DIRECTOR

Active Lincolnshire

Statement of Trustees Responsibilities
for the Year Ended 31 March 2019

The trustees (who are also the directors of Lincolnshire Sports Partnership for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 those financial statements, the trustees are required to

- o select suitable accounting policies and then apply them consistently;
- o observe the methods and principles in the Charity SORP;
- o make judgements and estimates that are reasonable and prudent; and
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

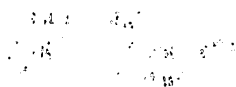
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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:

- o there is no relevant audit information of which the charitable company's auditors are unaware; and
- o 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.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17th September 2019 and signed on its behalf by:
Mr D F Bell, Interim Chair of Trustees



Active Lincolnshire

Statement of Financial Activities
for the Year Ended 31 March 2019

	Notes	Unrestricted fund £	Restricted fund £	31/3/19 Total funds £	31/3/18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	43,320
Charitable activities	5				
Business Support		61,748	352,919	414,667	261,533
Children & Young People		27,977	289,294	317,271	249,909
Community		6,000	-	6,000	17,894
Health		4,990	98,675	103,665	239,992
Sport and Physical Activity		11,668	20,500	32,168	57,711
Other trading activities	3	9,850	-	9,850	30,350
Investment income	4	675	-	675	968
Total		122,908	761,388	884,296	901,677
EXPENDITURE ON					
Charitable activities	6				
Business Support		39,173	382,885	422,058	440,204
Children & Young People		250	201,794	202,044	160,471
Community		76	-	76	42,721
Health		2,923	122,090	125,013	190,858
Sport and Physical Activity		23,217	3,955	27,172	126,696
Total		65,639	710,724	776,363	960,950
NET INCOME/(EXPENDITURE)		57,269	50,664	107,933	(59,273)
Transfers between funds	18	21,337	(21,337)	-	-
Other recognised gains/(losses)					
Actuarial gains/losses on defined benefit schemes		(98,000)	-	(98,000)	53,000
Net movement in funds		(19,394)	29,327	9,933	(6,273)
RECONCILIATION OF FUNDS					
Total funds brought forward		(95,020)	117,355	22,335	28,608
TOTAL FUNDS CARRIED FORWARD		(114,414)	146,682	32,268	22,335

The notes form part of these financial statements

Active Lincolnshire

Balance Sheet
At 31 March 2019

	Notes	Unrestricted fund £	Restricted fund £	31/3/19 Total funds £	31/3/18 Total funds £
FIXED ASSETS					
Tangible assets	14	1,939	-	1,939	5,549
CURRENT ASSETS					
Stocks	15	405	-	405	-
Debtors	16	231,488	24,217	255,705	233,851
Cash at bank and in hand		308,233	207,798	516,031	416,091
		<u>540,126</u>	<u>232,015</u>	<u>772,141</u>	<u>649,942</u>
CREDITORS					
Amounts falling due within one year	17	(479)	(85,333)	(85,812)	(98,156)
NET CURRENT ASSETS		<u>539,647</u>	<u>146,682</u>	<u>686,329</u>	<u>551,786</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>541,586</u>	<u>146,682</u>	<u>688,268</u>	<u>557,335</u>
PENSION LIABILITY	19	(656,000)	-	(656,000)	(535,000)
NET ASSETS/(LIABILITIES)		<u>(114,414)</u>	<u>146,682</u>	<u>32,268</u>	<u>22,335</u>
FUNDS	18				
Unrestricted funds				(114,414)	(95,020)
Restricted funds				<u>146,682</u>	<u>117,355</u>
TOTAL FUNDS				<u>32,268</u>	<u>22,335</u>

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

The financial statements were approved by the Board of Trustees on9/12/19..... and were signed on its behalf by:


.....
Trustee

DENNIS BELL
DIRECTOR

The notes form part of these financial statements

Report of the Independent Auditors to the Members of
Active Lincolnshire

Opinion

We have audited the financial statements of Active Lincolnshire (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 Auditors 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.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

Report of the Independent Auditors to the Members of
Active Lincolnshire

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 trustees' 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities, 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.

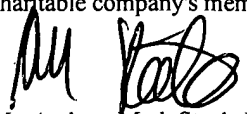
Our responsibilities for the audit of the financial statements

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 a Report of the Independent Auditors 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 Report of the Independent Auditors.

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 auditors' 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.



Mr Andrew Mark Steele FCA FCCA (Senior Statutory Auditor)
for and on behalf of 360 Accountants Limited, Statutory Auditor
18-19 Albion Street
Hull
East Yorkshire
HU1 3TG

Date: 23/12/19

Active Lincolnshire
Cash Flow Statement
for the Year Ended 31 March 2019

	Notes	31/3/19 £	31/3/18 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>99,715</u>	<u>(122,292)</u>
Net cash provided by (used in) operating activities		<u>99,715</u>	<u>(122,292)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(450)	-
Interest received		<u>675</u>	<u>968</u>
Net cash provided by (used in) investing activities		<u>225</u>	<u>968</u>
Change in cash and cash equivalents in the reporting period		<u>99,940</u>	<u>(121,324)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>416,091</u>	<u>537,415</u>
Cash and cash equivalents at the end of the reporting period		<u><u>516,031</u></u>	<u><u>416,091</u></u>

The notes form part of these financial statements

Active Lincolnshire

Notes to the Cash Flow Statement
for the Year Ended 31 March 2019

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/19	31/3/18
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	107,933	(59,273)
Adjustments for:		
Depreciation charges	4,061	9,480
Interest received	(675)	(968)
Actuarial (loss)/gain on DB Pension	(98,000)	53,000
Increase in stocks	(405)	-
Increase in debtors	(21,855)	(126,082)
Increase in creditors	108,656	1,551
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	99,715	(122,292)
	<hr/>	<hr/>

Active Lincolnshire

Notes to the Financial Statements for the Year Ended 31 March 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- Straight line over 4 years
Fixtures and fittings	- Straight line over 4 years
Computer equipment	- Straight line over 3 years

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 31 March 2019.

Active Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

2. DONATIONS AND LEGACIES

	31/3/19	31/3/18
	£	£
Donations	-	43,320
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	31/3/19	31/3/18
	£	£
Sponsorships	9,850	30,350
	<u> </u>	<u> </u>

4. INVESTMENT INCOME

	31/3/19	31/3/18
	£	£
Interest receivable - trading	675	968
	<u> </u>	<u> </u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Business Support £	Children & Young People £	Community £
Grants	352,919	289,294	-
Service Level Agreements	28,000	11,534	6,000
Other Income	33,748	16,443	-
	<u> </u>	<u> </u>	<u> </u>
	414,667	317,271	6,000
	<u> </u>	<u> </u>	<u> </u>

		31/3/19	31/3/18
		Sport and Physical Activity £	Total activities £
Grants	98,675	20,500	705,055
Service Level Agreements	3,210	-	48,744
Other Income	1,780	11,668	63,639
	<u> </u>	<u> </u>	<u> </u>
	103,665	32,168	873,771
	<u> </u>	<u> </u>	<u> </u>
		827,039	827,039
		<u> </u>	<u> </u>

Active Lincolnshire

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 9)	Totals
	£	£	£
Business Support	263,929	158,129	422,058
Children & Young People	178,529	23,515	202,044
Community	76	-	76
Health	104,174	20,839	125,013
Sport and Physical Activity	20,453	6,719	27,172
	<u>567,161</u>	<u>209,202</u>	<u>776,363</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/19	31/3/18
	£	£
Staff costs	318,317	534,203
Staff Restructuring Costs	-	75,709
Pension Finance Costs	58,000	15,000
Staff On Costs	10,031	5,858
Expenses	9,477	19,347
Coaching Bursaries	-	65
Equipment, Services & Courses	158,040	100,754
Subcontract/ Agency Staff	13,296	18,232
	<u>567,161</u>	<u>769,168</u>

8. GRANTS PAYABLE

	31/3/19	31/3/18
	£	£
Sport and Physical Activity	-	4,500
	<u>-</u>	<u>4,500</u>

The total grants paid to individuals during the year was as follows:

	31/3/19	31/3/18
	£	£
Other grants	-	4,500
	<u>-</u>	<u>4,500</u>

9. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
	£	£	£	£	£
Business Support	52,630	335	30,244	74,920	158,129
Children & Young People	20,989	-	96	2,430	23,515
Health	20,661	-	178	-	20,839
Sport and Physical Activity	6,233	486	-	-	6,719
	<u>100,513</u>	<u>821</u>	<u>30,518</u>	<u>77,350</u>	<u>209,202</u>

Active Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/19	31/3/18
	£	£
Depreciation - owned assets	4,060	9,480
Other operating leases	19,520	13,800
	<u>23,580</u>	<u>23,280</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

12. STAFF COSTS

	31/3/19	31/3/18
	£	£
Wages and salaries	255,934	399,951
Social security costs	24,257	37,907
Other pension costs	38,126	96,345
	<u>318,317</u>	<u>534,203</u>

The average monthly number of employees during the year was as follows:

	31/3/19	31/3/18
Business Support	7	7
Activities	9	9
	<u>16</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,320	-	43,320
Charitable activities			
Business Support	40,973	220,560	261,533
Children & Young People	48,310	201,599	249,909
Community	9,990	7,904	17,894
Health	5,000	234,992	239,992
Sport and Physical Activity	17,711	40,000	57,711
Other trading activities	30,350	-	30,350
Investment income	968	-	968
Total	<u>196,622</u>	<u>705,055</u>	<u>901,677</u>

Active Lincolnshire

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
EXPENDITURE ON			
Charitable activities			
Business Support	41,611	398,593	440,204
Children & Young People	55,947	104,524	160,471
Community	33,660	9,061	42,721
Health	5,309	185,549	190,858
Sport and Physical Activity	85,655	41,041	126,696
Total	222,182	738,768	960,950
NET INCOME/(EXPENDITURE)	(25,560)	(33,713)	(59,273)
Transfers between funds	58,361	(58,361)	-
Other recognised gains/(losses)			
Actuarial gains/losses on defined benefit schemes	53,000	-	53,000
Net movement in funds	85,801	(92,074)	(6,273)
RECONCILIATION OF FUNDS			
Total funds brought forward	(180,821)	209,429	28,608
TOTAL FUNDS CARRIED FORWARD	(95,020)	117,355	22,335

14. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2018	29,181	24,413	37,426	91,020
Additions	450	-	-	450
At 31 March 2019	29,631	24,413	37,426	91,470
DEPRECIATION				
At 1 April 2018	27,579	24,413	33,479	85,471
Charge for year	113	-	3,947	4,060
At 31 March 2019	27,692	24,413	37,426	89,531
NET BOOK VALUE				
At 31 March 2019	1,939	-	-	1,939
At 31 March 2018	1,602	-	3,947	5,549

Active Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

15. STOCKS

	31/3/19	31/3/18
	£	£
Stocks	<u>405</u>	<u>-</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19	31/3/18
	£	£
Trade debtors	31,596	12,375
Other debtors	2,513	-
Prepayments and accrued income	221,596	221,476
	<u>255,705</u>	<u>233,851</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/19	31/3/18
	£	£
Trade creditors	15,156	30,742
Social security and other taxes	25,317	13,515
VAT	2,890	4,011
Other creditors	331	7,770
Accrued expenses	42,118	42,118
	<u>85,812</u>	<u>98,156</u>

18. MOVEMENT IN FUNDS

	At 1/4/18	Net movement in funds	Transfers between funds	At 31/3/19
	£	£	£	£
Unrestricted funds				
General fund	(95,020)	(40,731)	21,337	(114,414)
Restricted funds				
Restricted fund	117,355	50,664	(21,337)	146,682
TOTAL FUNDS	<u>22,335</u>	<u>9,933</u>	<u>-</u>	<u>32,268</u>

Active Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	122,908	(65,639)	(98,000)	(40,731)
Restricted funds				
Restricted fund	761,388	(710,724)	-	50,664
TOTAL FUNDS	<u>884,296</u>	<u>(776,363)</u>	<u>(98,000)</u>	<u>9,933</u>

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
Unrestricted Funds				
General fund	(180,821)	27,440	58,361	(95,020)
Restricted Funds				
Restricted fund	209,429	(33,713)	(58,361)	117,355
TOTAL FUNDS	<u>28,608</u>	<u>(6,273)</u>	<u>-</u>	<u>22,335</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	196,622	(222,182)	53,000	27,440
Restricted funds				
Restricted fund	705,055	(738,768)	-	(33,713)
TOTAL FUNDS	<u>901,677</u>	<u>(960,950)</u>	<u>53,000</u>	<u>(6,273)</u>

Active Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	(180,821)	(13,291)	79,698	(114,414)
Restricted funds				
Restricted fund	209,429	16,951	(79,698)	146,682
TOTAL FUNDS	<u>28,608</u>	<u>3,660</u>	<u>-</u>	<u>32,268</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	319,530	(287,821)	(45,000)	(13,291)
Restricted funds				
Restricted fund	1,466,443	(1,449,492)	-	16,951
TOTAL FUNDS	<u>1,785,973</u>	<u>(1,737,313)</u>	<u>(45,000)</u>	<u>3,660</u>

19. EMPLOYEE BENEFIT OBLIGATIONS

The amounts recognised in the balance sheet are as follows:

	Defined benefit pension plans	
	31/3/19 £	31/3/18 £
Present value of funded obligations	(2,395,000)	(2,100,000)
Fair value of plan assets	1,739,000	1,565,000
	<u>(656,000)</u>	<u>(535,000)</u>
Deficit	<u>(656,000)</u>	<u>(535,000)</u>
Liability	<u>(656,000)</u>	<u>(535,000)</u>

Active Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

19. EMPLOYEE BENEFIT OBLIGATIONS
- continued

The amounts recognised in the statement of financial activities are as follows:

	Defined benefit pension plans	
	31/3/19	31/3/18
	£	£
Current service cost	58,000	90,000
Interest Income on Plan Assets	(43,000)	61,000
	<u>15,000</u>	<u>151,000</u>
Actual return on plan assets	<u>100,000</u>	<u>(6,000)</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	31/3/19	31/3/18
	£	£
Defined benefit obligation	2,100,000	2,008,000
Current service cost	58,000	90,000
Contributions by scheme participants	7,000	14,000
Interest cost	57,000	55,000
Actuarial losses/(gains)	198,000	(62,000)
Benefits paid	(25,000)	(5,000)
	<u>2,395,000</u>	<u>2,100,000</u>

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	31/3/19	31/3/18
	£	£
Fair value of scheme assets	1,565,000	1,470,000
Interest income on plan assets	43,000	40,000
Contributions by employer	49,000	52,000
Contributions by scheme participants	7,000	14,000
Expected return	100,000	(6,000)
Benefits paid	(25,000)	(5,000)
	<u>1,739,000</u>	<u>1,565,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	31/3/19	31/3/18
	£	£
Actuarial gains/(losses)	(198,000)	62,000
	<u>(198,000)</u>	<u>62,000</u>

Active Lincolnshire

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

19. EMPLOYEE BENEFIT OBLIGATIONS
- continued

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	31/3/19	31/3/18
Equities	73%	76%
Bonds	16%	12%
Property	10%	11%
Cash	1%	1%

Principal actuarial assumptions at the balance sheet date (expressed as weighted averages)

	31/3/19	31/3/18
Discount rate	2.5%	2.7%
Future salary increases	2.8%	2.7%
Future pension increases	2.4%	2.3%

20. RELATED PARTY TRANSACTIONS

Boston Borough Council

Boston Borough Council is an entity in which Mr P E Perry, a trustee, is a manager.

During the year, the charity raised invoices for service level agreement subscriptions of £6,000 (2018 - £6,000). The balance outstanding at they year-end is £nil (2018 - £nil).

South Holland District Council

South Holland District Council is an entity in which Mr P E Perry, a trustee, is a manager.

During the year, the charity raised net invoices for service level agreement subscriptions of £6,000 (2018 - £6,000) and other services provided of £nil (2018 - £nil) The balance outstanding at they year-end is £nil (2018 - £nil).

Ellmore Consultancy

Ellmore Consultancy is an entity under the control of Mr D J Ellmore, a trustee.

During the year, the charity received invoices for services provided of £nil (2018 - £170). The balance outstanding at the year-end is £nil (2018 - £204).

Think4Wellbeing Limited

Think4Wellbeing Limited is a company in which Mrs J E Metcalfe, a trustee, is a director and shareholder.

During the year, the charity received invoices for consultancy services provided of £127 (2018 - £28,617). The balance outstanding at the year-end is £nil (2018 - £4,099).