

REGISTERED COMPANY NUMBER: 02401068 (England and Wales)

REGISTERED CHARITY NUMBER: 701764



REPORT OF THE TRUSTEES, DIRECTORS REPORT AND  
FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31 MARCH 2022 FOR

ACTIVE CHESHIRE

## Contents of the Financial Statements For The Year Ended 31 March 2022.

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(This does not form part of the financial statements)	

## CHAIR'S FOREWORD

### **For the Year Ended 31<sup>st</sup> March 2022**

The Global Covid-19 Pandemic presented many on-going challenges for the whole of the physical activity sector, and the return to 'pre-pandemic' levels of activity has been disproportionately slow for those historically under-represented groups. Given the challenges faced, Active Cheshire has continued to lead Cheshire & Warrington's response to providing an equitable and needs led increase in participation levels.

The focus in 2021/22 was being one team. Collectively, our trustees and staff team have worked collaboratively to ensure that we have delivered on our in-year priorities, whilst ensuring a strong and stable basis from which we can work in the future. A huge debt of gratitude is due to all of those who have been involved in Active Cheshire throughout the year – making our transition into a bold new future a possibility.

That future requires solid foundations, which I am delighted that the whole team have embraced through our values. Innovation, Collaboration, Inclusivity, Passion and Integrity sit at the heart of our everyday lives. Much more than words, our values dictate our decision making both at Board and Operational level. This culture has transformed our behaviours, which has been welcomed by our key stakeholders both regionally and nationally.

Following a year of great change in personnel, we have welcomed a year of stability in 2021/22. This stability has allowed the Board and the Staff team to focus on our desired Impact. That impact has been focused, unapologetically, on strengthening our relationships with our key stakeholders.

In Sport England, we have a long-term partner with whom we share a vision and their continued support of the work we undertake in Cheshire and Warrington allows for our impact to be targeted on those communities who need our support the most. In our three Local Authorities (Warrington, Cheshire East and Chester West and Chester) we have partners who see the value in our role and actively engage Active Cheshire as a strategic Physical Activity advisor. Similarly, their Strategic Leisure Providers (namely, Livewire Warrington, Everybody Health & Leisure and Brio respectively) integrate within the physical active system we are creating with new and enhanced leisure and wellbeing offers to their communities.

Throughout 2021/22, the external review of Board Effectiveness (conducted by Campbell Tickell in December 2021) remained a priority. Providing time and energy to focus on the Board's skills, knowledge and effectiveness provided great comfort that we act in strict accordance with the requirements of the Charities Commission and undertake our responsibility dutifully. As we look ahead, we will further our commitment to good governance by fulfilling the Sport England requirement to achieve the Tier 3 Code for Sports Governance and the Equality in Sport standard.

A number of trustees have taken the opportunity to move on from Active Cheshire during the year, and on behalf of the Board of trustees, I would like to thank them all individually for the positive contributions they have made to Active Cheshire during their tenure.

I would like to record my gratitude to our past Chair, Dr Paul Hancock OBE. Paul steered the charity through the pandemic period, a change of CEO and has left the charity in a positive position with a clear future to build on. I wish him well in his future endeavours.

As we embark on a new future, which encapsulates change and a new strategic direction, we do so safe in the knowledge that our people embrace our values, our partnerships are resilient and positive, and that our charitable objectives will be furthered in the pursuit of improved lives for all of our communities.

Martin B Pearson – Chair of the Board of Trustees, Active Cheshire

## REPORT OF THE TRUSTEES (including the Directors Report)

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 2022. This report includes the Directors Report for the purposes of the company law.

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).

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

### The Charity

Charity No.:	701764
Company No.:	02401068
Registered Charity Name:	Active Cheshire
Registered Office:	Wyvern House, The Drumber, Winsford, Cheshire, CW7 1AH

<u>Trustees</u>	<u>Position</u>	<u>Date Appointed</u>
Dr Paul Hancock OBE	Chair	22 <sup>nd</sup> September 2017
	Trustee	25 <sup>th</sup> March 2022
Martin Pearson	Vice-Chair	22 <sup>nd</sup> September 2017
	Chair	25 <sup>th</sup> March 2022
Susan Sellers	Senior Independent Director	29 <sup>th</sup> November 2017
William Evans	Vice-Chair	22 <sup>nd</sup> July 2014
Paula Cohen	Trustee	7 <sup>th</sup> November 2012
	Vice-Chair	25 <sup>th</sup> March 2022
Davinder Gill	Trustee	2 <sup>nd</sup> January 2020
Heather Barnes	Trustee	1 <sup>st</sup> December 2019
Rachel Waterman	Trustee	1 <sup>st</sup> December 2019

<u>Trustees – resigned in year</u>	<u>Date of Resignation</u>	
Nigel Allman	Trustee	28 <sup>th</sup> January 2022
Carol Clarke	Trustee	26 <sup>th</sup> November 2021
Graham Evans	Trustee	28 <sup>th</sup> January 2022
Michelle Partington	Trustee	17 <sup>th</sup> September 2021
Paul Hancock	Trustee	

<u>Chief Executive Officer</u>	<u>Date Appointed</u>	
Mike Watson	CEO	1 <sup>st</sup> June 2021

**Auditor**

Beever and Struthers  
St George's House  
215-219 Chester Road  
Manchester  
M15 4JE

**Bank**

Barclays Bank Plc  
30 St Werburgh Street  
Chester  
Cheshire  
CH1 1XB

**Solicitor**

Mills & Reeve LLP  
8th and 9th Floor  
1 New York Street  
Manchester  
M1 4AD

The Trustee recruitment process is open and transparent. All Trustees receive a comprehensive induction and are subject to annual appraisal and development as set out in the Active Cheshire Governance Manual. As a recognised Active Partnership commissioned by Sport England, Active Cheshire must demonstrate compliance as a Tier 3 provider with the Code of Sports Governance.

**Governance**

Active Cheshire's governing document is its Memorandum and Articles of Association. For the purpose of charity law, trustees act as members (see notes for member liability). Trustees are further governed by a specific Governance Manual (May 2018 and under current review in line with the Sport England Code for Sport Governance), which sets out procedures for recruitment, deployment, decision-making and the controls in place to ensure probity and transparency. As part of a national network of providers commissioned by Sport England, Active Cheshire must comply with the national Code of Sports Governance as a Tier 3 provider

**Disclosures**

Active Cheshire has in place a Conflict of Interest Register where any disclosures are made on a regular basis. Declarations of Interest is an agenda item of every meeting and any person with an interest has no part in or presence at a decision.

**STAFF**

*As of 31/03/2022*

**Chief Executive Officer****Local Area Team Manager**

Strategic Lead Active Minds  
Health & Social Care Activator  
Strategic Lead Active Kids  
Delivery Officer

**Operations Manager**

Marketing Co-ordinator Digital & Design

**National Contracts & Partnership Manager**

National Contracts Manager

## INTRODUCTION - OVERVIEW & CHARITABLE OBJECTS

Active Cheshire is a charity that exists for public benefit. It aims to improve the health and wellbeing of local citizens with a mission to embed physical activity into all aspects of everyday life.

To achieve this it will focus on its charitable objectives to ensure that the necessary resources and information are available to make sport and physical activity happen locally. Trustees will further ensure that, in line with our objects, opportunities to get active are available to everyone, regardless of age, gender, background or ability.

### **Active Cheshire's charitable objects are to:**

1. Increase opportunities to get active locally

'In the interests of social welfare, to provide or assist in the provision of opportunities for the benefit of the inhabitants of the County of Cheshire for physical and athletic recreation or other leisure-time physical and athletic activity, with the object of improving the conditions of life for the said inhabitants';

2. Provide financial support to enable participation

'To relieve the need, hardship and distress of such inhabitants in conditions of need, hardship and distress by providing financial or other assistance so enabling them to participate in the opportunities provided by the company';

3. Inspire people to get active by promoting local opportunities

'To disseminate or assist in the dissemination of information encouraging such inhabitants to participate in physical recreation (including sport) to promote their health and wellbeing';

4. Ensure that local opportunities are inclusive and accessible for those with disabilities

'Provide or assist in the provision of sporting opportunities for disabled people to relieve or alleviate their conditions';

5. Provide more opportunities for young people to get active

'Provide or assist in the provision of sporting facilities for young persons aged under 25 years of age to secure or advance their physical education and training and enhance their education generally';

6. Build skills and capacity to deliver activities locally

'Develop or assist in the development of the capacity and skills of the members of socially and economically disadvantaged communities within the county of Cheshire in such a way that they are better able to identify and help meet their needs in regard to physical and athletic recreation or other physical and athletic activity, so improving their conditions of life';

7. Provide more opportunities for older people to get active

'Provide and assist in the provision of opportunities for physical and athletic recreation or other physical activity for older people, to promote their health and well-being'.

#### ACHIEVEMENT AND PERFORMANCE

##### PROGRESS AGAINST CHARITABLE OBJECTS

- **Increase opportunities to get active locally**

Active Cheshire's mission, developed in partnership with stakeholders from Warrington and Cheshire and Sport England, is to embed physical activity into all aspects of everyday life. We want to help everyone to get active on a regular basis and are committed to trying new approaches to influence the individual habits of our community.

2021 was year where Active Cheshire began its transition to reporting less on KPI's and less on numbers and more on the impact our work makes on people's lives. We wanted people to participate in sport physical activity and movement because it makes a difference to how they feel. We want people to live longer, happier and healthier lives because of their love for physical activity.

As a charity we recognise the importance of partnership working and the value of influencing change, rather than working independently to tackle this enormous problem. We have worked hard to influence and shape the number and range of opportunities available locally, however, many of the changes we make go unnoticed, as they happen at a systemic level. We've provided enabling and facilitating opportunities for the prominence and prevalence of physical activity to be discussed in forums where it has never been before. Embedding physical activity in the everyday lives of the key decision makers across the region. But this is just the start of a great thing to come.

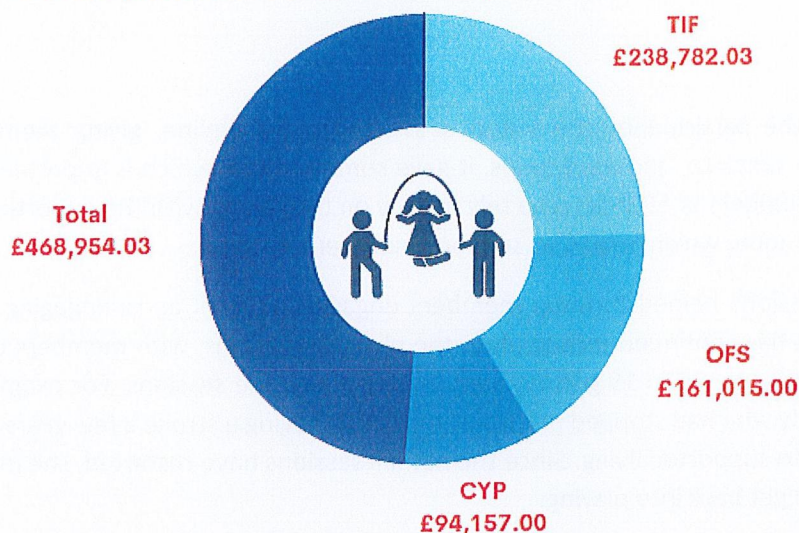
We have however been able to directly impact 15,982 people through the successful projects including the Tackling Inequalities Fund, Children and Young People programs and Opening School Facilities Funding.

- **Provide financial support to enable participation**

The 21-22 Financial year came with challenges due to the Covid-19 pandemic. Despite barriers to delivery, Active Cheshire remained committed to funding projects to get young people active. The projects funded focused on supporting young people where Covid-19 may have created further barriers to being active; for example, those from lower socio-economic groups, long-term health conditions, mental health challenges and disabilities.

# THE NUMBERS

FUNDING DISTRIBUTED TO THE LOCAL PHYSICAL ACTIVITY SYSTEM (EXCLUDING SCHOOL GAMES)



## Inspire people to get active by promoting local opportunities

As we have transitioned back to a more face to face approach following the lifting of most COVID restrictions we have been able to engage more proactively with local groups across the region. A great example of this work and the transition from online back to face to face was the Ellesmere Port Community and Neston Special Olympics (EPCNSO)

### What we did

Reduce social isolation during the pandemic and connect with participants via social media.

Inspire disabled participants to get back into physical activity, creating an indirect benefit on their families and support networks.

#### Phase 1: Online virtual activity

Deliver 6 weeks of online sporting challenges to encourage members to re-engage in physical activity.

#### Phase 2: Re-introduction to group activity

A series of walks in the local parks and open spaces was arranged to re-connect as a group. With anxieties around returning to group activity and coming back to sport, it was felt that a gentle re-introduction would help. The walks enabled individuals to come together, catch-up in a safe and open environment with no competition or expectation around fitness or ability

### **Phase 3: Returning to the new normal**

Sessions were broken down and tailored around fun and engagement. Additional equipment, resources and time was needed to aid the seamless return to safe activity, with volunteers providing sustainability by continuing the sessions free of charge.

### **The Impact**

For many of the participants, the virtual sessions were a lifeline, giving them an opportunity to speak to, and see friends. It gave some routine, which is important to many of the members at EPCNSO who rely heavily on this, along with the opportunity to be active at home which helped to support their mental health.

The virtual sessions helped to keep members engaged, as well as re-engaging old members. This has continued through into the physical sessions, with members who had stopped prior to Covid-19 getting back involved with the sessions. For example, there was a lady who had stopped playing netball after having a stroke a few years ago and moving into supported living. Since the netball sessions have restarted, she made the decision to get back into playing.

Several individuals explained how they missed doing things during lockdown so wanted to get involved and that they felt safe at the sessions being run. Additionally, some members have been trying new sporting activities they have not done before.

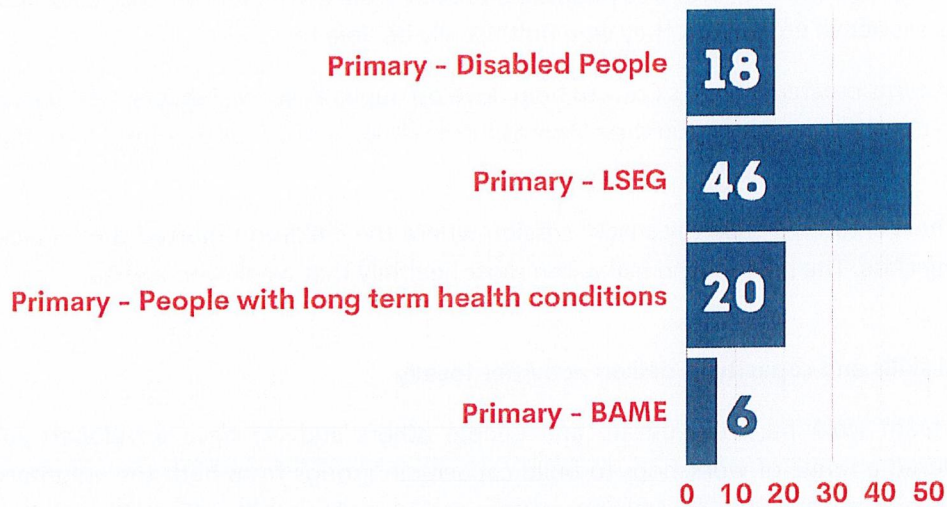
Including in-direct beneficiaries (families, support workers) this project has encouraged in-excess over 100 individuals to get back into regular physical activity.

- **Ensure that local opportunities are inclusive and accessible for those with disabilities**

Active Cheshire is proud of our work in inclusive sport and physical activity and our long-established partnership with Activity Alliance, the lead body for inclusive sport.

We utilise our funding to deliver accessible projects across Cheshire and Warrington – the numbers can be seen below.

## TOTAL NUMBER OF PROJECTS BY PRIMARY TARGET GROUP:



- **Provide more opportunities for young people to get active**

29% of children and young people across Cheshire and Warrington are categorised by Sport England as 'less active'. Whilst this is lower than the North West (34%) and England (32%), there is still a need to lower inactivity levels. We know it is important to embed good habits and create positive relationships around physical activity and movement into the lives of young people in the hope that this continues through their lives and subsequently future generations.

A great example of this is the work done with Acorns Primary School:

### **What we did**

We introduced 'The Daily Mile' and improve playground accessibility and equipment. We created a 'Personal Best' challenge for each individual pupil as part of The Daily Mile.

In partnership with the school and the teachers, pupils were inspired to compete only against themselves, seeking to improve their own 'Personal Best' time.

To enhance our offer, Active Cheshire Mascot 'Active Archie' visited the school to further our engagement with all pupils. Additionally, the playground environment was enhanced with inclusive toys and games, allowing less traditional 'sport' to be played. The 'Healthy Living' workshops delivered in the classroom setting, ensure pupils and staff could focus on a rounded 'health' offer, which included easy to digest nutrition messages that pupils could take home.

## **The Impact**

The Daily Mile has activated 360 pupils and provided these children with opportunities to access active equipment they wouldn't usually be able to.

The Acorns created a Sports Crew to help develop pupils as young leaders, which gave them the skills needed to run their 'Acorns Intra School Sports Competitions' later that year.

Teachers created a "healthy snack" session where the children reported their snacks during class. The person who had eaten most healthily that week won a prize.

- **Build skills and capacity to deliver activities locally**

The team work hard to educate and enable others and we have developed and delivered a range of workshops to build capacity in groups from both the voluntary, public and private sectors. Training courses include safeguarding, first aid, activator workshops and a programme for workplace champions. An example of this is the work we did with APC Cardiovascular Ltd:

### **What we did**

One of the key identified priorities from the staff team was to increase the number of steps they took each day. To help, we planned a step count competition during "Wellbeing Week". Additionally, an 'Active Hour' contest took place – allowing colleagues to share their creative ways of building physical activity into their days.

We provided an 'Active Chef' who ran a live virtual cook-along session to create a delicious Thai Green Curry. Enabling the team to meet out of the workplace, connect and learn to cook something new from scratch.

We created a virtual yoga session run by Cheshire Yoga and Fitness to enable the staff team to incorporate the joys of movement into their working and homes lives.

The business encouraged their teams to go on independent walks and challenged the staff to find items and bring them onto a team call afterwards. The use of physical activity as a social tool, and the 'hidden' use of physical activity proved very useful to the team.

## **The Impact**

Recognising the importance of supporting each other's mental health at this difficult time, APC Cardiovascular colleagues were trained by Active Cheshire's Mental Health Lead to successfully become Mental Health First Aid Trainers. A vital step in helping to reduce the stigma associated with mental health.

Additionally, colleagues held a virtual cuppa and chat drop-in session to check in on each other and catch up. Stephen Law-Lyons, Managing Director at APC Cardiovascular said "We recognised that 2020 was no normal year, so we really wanted to support our

team in the best way possible during these challenging times. The Wellbeing Week brought us all together and encouraged us to look after our physical and mental wellbeing. We are excited and committed to doing more of the same in 2021, with plans to do a further four wellbeing weeks throughout the year, along with other activities. We look forward to continuing to work with Active Cheshire to achieve our combined goals of being healthier and happier in 2021.”

- **Provide more opportunities for older people to get active**

We know that activity levels are negatively impacted for various reasons, including deprivation and health inequalities. Unfortunately, the two can create a cause-and-effect relationship. Whilst physical activity can't solve everything, it can go a long way in improving quality of life. This said, the system still hasn't found a way of communicating this message to everyone in a way that resonates with them. We don't only want the people of Cheshire and Warrington to be living longer, but also to be happier and healthier in life. The stark battle being faced is why we want to be part of the solution.

#### **What We Did**

Our work with Canal & River Trust continued in 2021/22 and has seen participants increase their use of the waterways even after the project finished. The Autumn 2021 programme provided an opportunity for local people to discover the local green spaces alongside the waterways, increasing the visibility of the C&RT as a physical provider of locations where people can exercise.

#### **The Impact**

When asked how often they visited the waterways, 23.9% on week 1 said they would do so between every 3 months and once a year. In week 6 the majority of respondent (36.4%) tell us that they access canal towpaths and green spaces at least once a week.

#### **Public Benefit**

This document sets out the progress made during 2021-2022 towards the achievement of our strategic goals and our charitable objects. It further qualifies and quantifies the impact of our work for public benefit and should be read in conjunction with the annexed financial statements.

#### **Public Benefit Statement**

The trustees have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission

#### **Charity Operations**

Charity operations are overseen by Trustees and led operationally by the CEO.

Our current is CEO Mike Watson – who entered the role on 1<sup>st</sup> June 2021.

## **Progress against Business Plan objectives**

Initial business plans were drawn up that included visions for growth and specific projects that required stakeholder engagement. As we emerged from Covid-19 and the subsequent lockdown the plan was revised to focus on reconnecting with stakeholders and restarting face to face engagement.

The following sets out our achievement against those objectives.

### **1. Getting the basics right every time**

Investment into systems, compliance and equipment.

We focused on our internal systems and processes in order to ensure compliance, good governance and efficiency. Our new Operations Manager reviewed and improved all internal processes and implemented a policy review process ensuring all policies were reviewed and signed off by the relevant committees.

### **Objective 2. Demonstrating quality and impact local/reg/national**

We produced 12 in depth cases studies – some of which have been highlighted earlier in this report to better tell the story of the impact we are having across Cheshire & Warrington.

### **Objective 3. Embed new team structure and culture**

2021/22 was a year of transition.

Workshops took place to discuss and agree values and what Active Cheshire stood for. These are reflected in our new objectives and strategy for launch in 2022/23 and our position as a strategic partner rather than a delivery function.

### **Objective 4. Maintaining/increasing strategic influence**

As we transitioned away from the “blueprint” and more towards an integrated system leader we have expanded our presence on strategic boards and working groups across the region including:

- Active Partnerships Network
- Sport England System Partners Network
- Cheshire & Merseyside Population Health Board
- Cheshire & Merseyside Population Health Board Physical Activity Sub Group
- Cheshire East Mental health partnership board
- Cheshire East, Cheshire West and Cheshire and Warrington Mental health prevention subgroups

- Community mental health transformation voluntary sector alliance (East and West)
- Active Partnership Network National Children and Young People group
- Warrington PE reference group
- Cheshire East Connected Communities (branch off into local areas)
- Active Environments (member and part of national steering group)
- Integrated Sustainable Transport Taskforce
- LEP Growth Hub
- Chester Sustainability Forum
- C&MHCP Population Health Board
- C&MHCP Population Health Physical Activity Subgroup
- C&M Nursing, Midwifery & AHP Workforce Development Programme Board
- EWBA and WLWC (Active Warrington)
- C&M PA Sub-group
- System P, Public Health Research Hub
- Winsford PCN
- System Partners MEL development

#### **Objective 5: Minimizing risk**

Risk is now reviewed monthly at Leadership Team meetings and robust procedures are in place to analyse and mitigate any new risks that need to be added.

In addition new risk management procedures have been introduced for all funded projects to ensure the partners we engage with are compliant and able to deliver the outcomes required.

#### **Objective 6: Culture**

Staff turnover is now very low and we have embedded our new values -

**Collaboration: we will work, and learn, together with others to achieve our common goals.**

**Integrity – We always do what we say we’re going to do in the right way and to the best of our ability, to achieve the best outcomes.**

**Inclusivity – We celebrate diversity, welcome all opinions and strive to tackle inequality.**

**Passion – We have pride and belief in everything we do and are committed to making a real difference.**

**Innovation – We want to break the mould and develop brave new ideas to ensure our communities have the best possible future.**

We continue to strive to be the best we can be and promote a happy workplace and a good work/life balance for all our staff.

## FINANCIAL REVIEW

Our partnership with Sport England remain incredibly positive and important, and as our primary source of funding in 2021/22 (£550,910) we are committed to working together to achieve our joint aims. Of the £760,476 received, £92,904 are restricted funds.

The key factors likely to affect future financial performance are:

1. **Availability of public funds** including Lottery which is at risk given the incalculable impact of Brexit on future Government Funds and the unpredictability of future lottery sales which impacts on Sport England investment. Active Cheshire's current funding award commits funds from Sport England through until March 2027.
2. Our ability to present and grow a strong **value proposition to the local marketplace**, i.e. the performance and impact of our services which will support income diversification and is funded directly by the client recipient on behalf of beneficiaries.
3. **Pension liability** and any debt arising from crystallisation. This impacts on our annual accounts and balance sheet and distorts the view of income growth given its size. This can affect viability and confidence in the organisation. The unpredictable nature of the figure is a challenge which we hope to mitigate through a personalised review of the company's specific liability as a somewhat untraditional local government employer (atypical in size and scale).
4. The in- year operating surplus was £16,887, with a cumulative operating surplus before pension adjustment of £289,709. There was an end of year FRS102 pension adjustment of -£395,000 (favourable), this created a grand total in-year surplus of £411,887.

This year saw the organisation return an in year operating surplus of £16,886, this compares to a trading loss of £97,244 in 2020-21. There was an increase in income up from £645,893 in 2020-21 to £876,441 in 2021-22. The cumulative operating surplus rose from £272,822 to £289,709; this takes the cumulative trading surplus close to the £300,000 required in the Surplus Reserve Policy. There was an in year positive revaluation of the pension reserve of £395,000. At the end of the financial year the Pension liability stood at £233,000 compared to £628,000 the previous year. The overall reserves stood at £56,709 positive compared to the negative balance of £355,178 in the previous year. The Charity has returned to on-going profitability and is exploring additional ways of generating more income to support its objectives.

At the end of the financial year the bank and cash balance stood at £509,463. The trade debtors were £21,008 and Trade Creditors £39,797. There was a small bad debt provision for £889 and prepayments were £4902. There was £169,428 of deferred Income and accruals stood at £32,781. There were no concerns regarding any of the balance sheet balances.

The Charity anticipates a trading surplus of £10,000 in the 2022-23 financial year. Despite the unstable trading environment, the Charity remains positive about the future. The Trustees have no concerns about the organisation remaining a going concern for the next few years.

## **Reserves Policy**

Active Cheshire has in place a Reserves Policy to manage its levels of reserves and balances. We define "Reserves" as that part of our income funds that is freely available for operating purposes not subject to commitments, planned expenditure and spending limits and not tied up in fixed assets. Reserves do not include endowment funds, restricted funds and designated funds.

Reserves are maintained at a level which ensures that the Charity's core activities could continue during a period of unforeseen difficulty, considering risks associated with individual income streams, expenditure varying from budget, planned activity levels and organisational commitments. We use our reserves policy to inform our treasury management approach (e.g. the way in which we manage cash, liquid assets and debt).

The reserves of £300k that we have set aside provide financial stability and the means for the development of our principal activity.

## **Decision Making**

The Board makes strategic decisions on behalf of the Charity. Operational decisions are the responsibility of the CEO. The specifics of this arrangement are set out clearly within our Scheme of Delegation.

The process for making decisions is presented below. Operational decisions that may affect the strategic direction of the business will be discussed at the sub-groups and endorsed formally at Board. Equally, where strategic decisions are determined by the Board, these can be given substance through sub-group discussions with CEO.

1. Strategic Direction (Trustees agree strategy for the Charity and an Annual Business Plan)
2. Operational Implementation (CEO is responsible for delivery of the Annual Business Plan within agreed parameters and budget.
3. Operational Review / Legislative Change (Each year a mid-year business review takes place taking into consideration changes in the micro and macro environment and reflecting on progress to date/lessons learned). Regular performance reviews also take place quarterly at both Subgroup and Board.
4. Proposal to Amend / Review (the review may result in immediate change where deemed necessary or most likely to inform priorities within the following year's business plan).
5. Sub-group Review & Recommendation: scrutiny, advocacy and challenge is applied by subgroup members who will challenge any change or recommendations to ensure that proposals are robust, viable and align to charitable objects. A refined Business Plan is then presented to the entire Board with Budget for approval.
6. Return to point 1 to begin the cycle again

A NOMCOM Committee exists with delegated responsibility as set out in the Terms of Reference agreed by the Board. This group is the primary group responsible for making recommendations for the remuneration and pay policy for key management personnel although the People and Performance Subgroup can also recommend changes for Board consideration.

## **Remuneration of key management personnel**

Active Cheshire is committed to ensuring that we pay our people fairly and in a way which ensures we attract and retain the right skills to have the greatest impact in delivering our charitable objectives. Our approach to executive pay is in line with the Association of Chief Executives of Voluntary Organisations (AECVO) Good Pay Guide. In line with Active Cheshire's commitment to equality and diversity (see separate policy), Active Cheshire is committed to equal pay.

Active Cheshire remuneration policy and procedure sits with the Nomination Committee (NOMCOM), which meets annually. The Committee is comprised of the Chair of Active Cheshire (also NOMCOM Chair), the Senior Independent Director and both Vice-Chairs. Meetings are minuted.

The Committee sets the pay structure for the organisation and the remuneration of Directors and Senior Management.

The CEO is in attendance for the meeting (leaving for the discussion regarding the CEO's remuneration) and no members of the executive are members of the committee. Decisions by NOMCOM require ratification by full Board.

NOMCOM meets annually between the end of the financial year and beginning of the next to ensure that any remuneration is decided in the context of wider financial performance.

The Committee will consider facts prepared by the CEO to provide context for decision-making including:

- § The organisation's current financial position
- § Any existing or emerging risks that may impact on the organisation's financial stability
- § Comparing the competitiveness of Active Cheshire salary banding against credible independent market benchmarks
- § RPI as at 31 December
- § Public and Third-Sector pay awards and any related sensitivities
- § Individual and Team performance
- § Past-performance benchmarks
- § The significance of employees in delivering Active Cheshire's charitable vision and purpose

The Committee will consider the reflections and recommendations of the Chair, during his formal appraisal of the CEO against agreed objectives to determine the remuneration package (including any annual bonus) of the Chief Executive.

Discussion will take place within the meeting and any conclusions drawn will be presented to full Board for ratification and will be minuted in line with data protection laws.

The Chair will provide feedback to the CEO and will write formally to set out any decisions made and ensure inclusion of pay within published documentation (e.g. Annual Accounts/Reports) will be made to ensure legal compliance.

### **Related parties and co-operation with other organisations**

None of our trustees receive remuneration or other benefit from their work with the charity. These are shown on the Declaration of Interest and they are not involved in the decision are not made if they have an interest in the party. There is a process to declaring interests at Board meetings.

### **Managing Risk**

Risks are appraised regularly at an operational and strategic level and are recorded within a Risk Register. The register scores risks based on potential impact and likelihood and sets out plans for mitigation. Risk is discussed at every Board (and sub-group) meeting and reported via operational management meetings. A root and branch review is conducted annually with a detailed appraisal of macro and micro environment at the annual Strategic Planning Day.

### **Key risks**

There are 3 core risks actively managed by Trustees as follows:

(Key: 'L'= Low, 'M'=Medium, 'H'=High)

1. Team stability: given strategic changes the team has expanded and some long-serving employees have moved on to new careers. This has caused internal disruption and affected organisational memory, placing increased dependency on fewer, longer-serving staff..

Impact: H      Likelihood of continued turnover: M

Mitigation: a new induction process has enabled recruits to bed into the team and establish themselves, their networks, confidence and competences. A clearer performance-management system has been introduced to ensure regular engagement with staff to ensure that they are progressing well and feel supported. Careful financial management has been applied to income targets to ensure that responsibilities are shared across the team and reserves are used responsibly as contingency to alleviate pressure on individuals. The organisational has also invested into a new CRM system to ensure that relationships and engagement is recorded and accessible by the whole team.

Mitigated Impact: H      Mitigated likelihood of continued turnover: L

2. Pension liability: there is 1 staff member still enrolled in the Local Government (Defined Benefit) Pension Scheme (as of end of year 2022), originally a Final Salary Pension

Scheme but converted to a Career Average Pension Scheme in 2014. The Local Government Pension Scheme was closed to new employees in 2015 and replaced with a Defined Contribution Benefit Scheme. The Defined Benefit Pension Scheme liability continues to increase and future employer contributions remain unknown. There is a further risk of debt crystallisation should staff leave and/or the scheme close.

Impact: H Likelihood of increased costs: H

Mitigation: Trustees invited Cheshire Pension Fund (CPF) to meet to discuss the challenge, along with our accountants. CPF recognised the likelihood of our scheme closure at some point in the next 5-10 years and confirmed that it would collaborate with Active Cheshire proactively to determine a repayment plan should debt crystallise. They further acknowledged that the FRS102 reported liability did not accurately reflect the value or performance of their scheme which is strong. Active Cheshire is working with Cheshire Pension Fund to obtain a personalised calculation of FRS102 which can be utilised to inform future calculations and be legitimately referenced within the balance sheet. This provided assurance that the liability will be managed responsibly.

Mitigated Impact: M Mitigated likelihood of unplanned costs: M

3. Future funding from major funder: Sport England continues to be the largest funder investing in Active Cheshire, representing 80%+ of annual income. Their mandate recognising Active Cheshire as their 'agent' locally also gives credibility to the organisation. Sport England remains a lottery distributor nationally and continues to invest into a network of Active Partnerships like Active Cheshire. Funds have reduced with changes to the structure of lottery ticket pricing structure and income levels.

Impact: H Likelihood of reduced funding: M

Mitigation: Active Cheshire recognised the risk of dependency on a single funder in 2014 and committed to diversifying income which is progressing well. New products relating to the Blueprint Strategy have been developed and are generating income locally. Relationships with Sport England remain strong and Active Cheshire's approach was rated 'outstanding' securing a 3-year funding award through until 2021. Further funding has recently been secured to 2027. Contract performance remains strong with most contracts exceeding requirements in terms of output, innovation and impact. Active Cheshire invested in a dedicated manager, now embedded in role, to further develop relationships with Sport England and our national counterparts. This will provide greater visibility, an opportunity to promote our work and increase partnership and funding prospects.

Mitigated Impact: M Mitigated likelihood of reduced income: L

## STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Active Cheshire for the purposes of company law) are responsible for preparing 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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.
- The directors are responsible for the maintenance and integrity of the Company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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:

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

Approved by the Board and signed on its behalf by:

  
.....

Martin B Pearson – Trustee and Chair

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTIVE CHESHIRE LIMITED

### Opinion

We have audited the financial statements of Active Cheshire Limited "the charitable company" for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including net movement in funds 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

In auditing the financial statements, we have concluded that the Trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the other information. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTIVE CHESHIRE LIMITED**

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, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report included within 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 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 trustees' report.

We have nothing to report in respect of the following matters in relation to which 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.
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 22, 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTIVE CHESHIRE LIMITED**

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 web-site at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of laws, regulations and guidance that affect the Charitable Company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws, regulations and guidance that we identified included the Companies Act 2006, tax legislation, health and safety legislation, and employment legislation.
- We enquired of the Trustees and reviewed correspondence and Trustee meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the Trustees have in place, where necessary, to ensure compliance.
- We gained an understanding of the controls that the Trustees have in place to prevent and detect fraud. We enquired of the Trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations was discussed within the audit team and tests were planned and performed to address these risks.
- We reviewed financial statements disclosures and supporting documentation to assess compliance with relevant laws and regulations discussed above.
- We enquired of the Trustees about actual and potential litigation and claims.
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and assessed whether the judgements made in making accounting estimates were indicative of a potential bias.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ACTIVE CHESHIRE  
LIMITED**

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

**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.



Mark Bradley BA BFP FCA (Senior Statutory Auditor)

For and on behalf of

BEEVER AND STRUTHERS

Statutory Auditor

Suite 9b

The Beehive Lions Drive

Shadsworth Business Park

Blackburn BB1 2QS

Date: 22/12/22

**ACTIVE CHESHIRE LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds	Restricted funds	31/3/22 Total funds	31/3/21 Total funds
	Notes	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	715,444	92,904	808,348	613,910
Other trading activities	3	68,050	-	68,050	31,628
Investment income	4	<u>43</u>	<u>-</u>	<u>43</u>	<u>355</u>
<b>Total</b>		783,537	92,904	876,441	645,893
<b>EXPENDITURE ON</b>					
Raising funds	5	-	-	-	-
<b>Charitable activities</b>	6				
Contributions to partner organisations developing sporting activities and coaching		262,551	92,904	355,455	235,744
Supporting and co-ordinating the provision of sporting activities and opportunities		<u>531,099</u>	<u>-</u>	<u>531,099</u>	<u>517,394</u>
<b>Total</b>		793,650	92,904	886,554	753,138
<b>NET (EXPENDITURE)</b>		(10,113)	-	(10,113)	(107,244)
<b>Other recognised gains/(losses)</b>					
Actuarial gains/(losses) on defined benefit schemes		<u>422,000</u>	<u>-</u>	<u>422,000</u>	<u>(619,000)</u>
<b>Net movement in funds</b>		411,887	-	411,887	(726,244)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		(355,178)	-	(355,178)	371,066
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>56,709</u>	<u>-</u>	<u>56,709</u>	<u>(355,178)</u>

REGISTERED COMPANY NUMBER: 02401068 (England and Wales)


**BALANCE SHEET  
AT 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	7,449	-	7,449	3,608
<b>CURRENT ASSETS</b>					
Debtors	15	24,900	-	24,900	22,610
Cash at bank and in hand		<u>509,464</u>	<u>-</u>	<u>509,464</u>	<u>392,358</u>
		534,364	-	534,364	414,968
<b>CREDITORS</b>					
Amounts falling due within one year	16	(252,104)	-	(252,104)	(145,754)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>282,260</u>	<u>-</u>	<u>282,260</u>	<u>269,214</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		289,709	-	289,709	272,822
<b>PENSION LIABILITY</b>	20	(233,000)	-	(233,000)	(628,000)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET (LIABILITIES)</b>		<u>56,709</u>	<u>-</u>	<u>56,709</u>	<u>(355,178)</u>
<b>FUNDS</b>					
Unrestricted funds (After deduction of pension liability)	18			56,709	(355,178)
Restricted funds				<u>-</u>	<u>-</u>
<b>TOTAL FUNDS</b>				<u>56,709</u>	<u>(355,178)</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on  
on its behalf by:

2022 and were signed

  
.....  
Martin B Pearson - Chair

**ACTIVE CHESHIRE LIMITED**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	31/3/22 £	31/3/21 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations		<u>123,657</u>	<u>107,026</u>
<b>Net cash provided by operating activities</b>		<u>123,657</u>	<u>107,206</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(6,594)	-
Interest received		<u>43</u>	<u>355</u>
<b>Net cash (used in)/provided by investing activities</b>		<u>(6,551)</u>	<u>355</u>
		<u>117,106</u>	<u>107,381</u>
<b>Change in cash and cash equivalents in the reporting period</b>		117,106	107,381
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>392,258</u>	<u>284,977</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>509,364</u></u>	<u><u>392,258</u></u>

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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

	31/3/22	31/3/21
	£	£
<b>Net (expenditure)/income for the reporting period (as per the statement of financial activities)</b>	(10,113)	(107,244)
<b>Adjustments for:</b>		
Depreciation charges	2,754	4,269
Interest received	(43)	(355)
(increase)/Decrease in debtors	(2,290)	183,094
Increase in creditors	106,349	17,262
Difference between pension charge and cash contributions	<u>27,000</u>	<u>10,000</u>
<b>Net cash provided by operating activities</b>	<u>123,657</u>	<u>107,026</u>

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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.

The charitable company is registered in England and Wales.

The financial statements are presented in pounds sterling (£) and transactions are rounded to the nearest £. The financial statements are prepared on the going concern basis and no material uncertainties exist as to whether the charitable company is able to continue as a going concern for the foreseeable future.

**Going concern**

The balance sheet shows an overall surplus of £56,709 (2021 deficit £355,178) at the balance sheet date. This is after FRS102 pension deficit of £233,000 (2021 deficit £628,000) is included. The trustees have reviewed the charity's expected cashflows for the foreseeable future and have concluded that it is able to meet its financial obligations, including cash contributions to the Cheshire Pension Fund, as they fall due. Thus the financial statements are prepared on a going concern basis.

**Income (including government grants)**

All incoming resources are recognised when the charity has entitlement to the funds, the receipt is probable, and the amount can be measured reliably.

Income received in advance of provision of specified services is deferred until the criteria for income recognition are met.

All Grant income is recognised once the charity has entitlement to the funds, having performed the obligations under any grant conditions, it is probable that the income will be received, and the amount can be measured reliably.

Trading income is recognised on delivery of the goods or service as per the contract and as delivered on the balance sheet date as a proportion of the total contract value. Where the amount of income is contingent on future events, this is only recognised where the amount of income can be measured reliably, and it is probable that the economic benefits will be received. When this cannot be estimated reliably, income is only recognised to the value of the goods and service that it is considered probable will be recovered. Goods or services provided to the client which at the balance sheet date have not been billed have been recognised as income and are included in debtors as accrued income.

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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 payable**

Grants payable are payments made to third parties in the furtherance of the Charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant awarded. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

The provision for a multi-year grant is recognised at its present value where settlement is due over more than one year from the date of the award, there are no unfulfilled performance conditions under the control of the Charity that would permit the Charity to avoid making the future payment(s), settlement is probable, and the effect of discounting is material.

**Allocation and apportionment of costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

**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 restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

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

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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 contributes to a defined benefit pension scheme for employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Current service costs, past service costs and gains and losses on settlements and curtailments are charged to appropriate resources expended categories in the Statement of Financial Activities. Past service costs are recognised over the vesting period or immediately if the benefits have vested when a settlement (eliminating all obligations for benefits already accrued) or a curtailment (reducing future obligations as a result of material reduction in the scheme membership or reduction in future entitlement) occurs, the obligation and related plan assets are remeasured using current actuarial assumptions and the resultant gain or loss is recognised in the Statement of Financial Activities during the period in which the settlement or curtailment occurs.

The interest cost and the expected return on assets are shown as a net amount as other finance costs or income. Net pension finance costs are allocated to appropriate resources expended categories in the Statement of Financial Activities. Net pension finance income is recognised as an incoming resource in the Statement of Financial Activities. Actuarial gains and losses are recognised immediately as other recognised gains and losses in the Statement of Financial Activities.

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 actuarial basis using the projected unit method and are discounted to their present value using a rate equivalent to the current rate of the return on a high-quality corporate bond of equivalent currency and term to the scheme liabilities. The pension scheme surplus (to the extent that it can be recovered) is recognised in full on their Balance Sheet, net of related deferred tax.

The charity also contributes to a defined contribution pension scheme for its employees. Contributions to this scheme are recognised as an expense in the period in which they are incurred.

**Irrecoverable vat**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**Debtors**

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

**Creditors**

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Cash at bank**

Cash at bank and cash in hand includes cash held on deposit with a short maturity of three months or less.

**Financial instruments**

The charity only has financial assets and 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.

Financial assets are initially measured at transaction price (including transaction costs) and subsequently held at cost, less any impairment.

Financial liabilities are classified according to the substance of the financial instrument's contractual obligations, rather than the financial instrument's legal form. Financial liabilities are initially measured at transaction price (after deducting transaction costs) and subsequently held at amortised cost.

**Key judgements and estimates**

The accounting policies above which, represent key judgements and estimates are :-

Tangible Fixed Assets-the depreciation rate is based upon an estimate of the useful life of each asset group.

Creditors-there is £2575 for holiday pay, this is an estimate of the likely exposure for holidays not taken at year end. There is £169,428 included in deferred income, this represents an estimate of the income received for which work has not yet been undertaken. This is shown in note 16.

Pension-The present value of the Local Government Pension Scheme defined benefit liability depends on a number of factors that are determined on an actuarial basis using a variety of assumptions. The assumptions used in determining the net cost (income) for pensions include the discount rate. Any changes in these assumptions, which are disclosed in note 20, will impact the carrying amount of the pension's liability. Furthermore, a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2016 has been used by the actuary in valuing the pensions liability at 31 March 2022. Any differences between the figures derived from the roll forward approach and a full actuarial valuation would impact on the carrying amount of the pension liability.

**Taxation**

The Trustees consider that requirements for the exemption from taxation set out in the Income Tax Act 2007, Corporation Tax Act 2010 and Section 256 of the Taxation of Chargeable Gains Act 1992 are met and, therefore, no provision is made for taxation.

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2. DONATIONS AND LEGACIES**

	31/3/22	31/3/21
	£	£
Grants and contracts	<u>808,348</u>	<u>613,910</u>

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Chester West & Chester Council	38,000	48,000
Sport England	760,476	550,910
The Football Foundation	-	5,000
Edsential Community Interest Group	9,542	-
Cheshire Community Foundation	330	-
Holroyd Foundation	<u>-</u>	<u>10,000</u>
	<u>808,348</u>	<u>613,910</u>

**3. OTHER TRADING ACTIVITIES**

	31/3/22	31/3/21
	£	£
Fundraising events	-	3,051
Course fees and sundry income	68,050	13,803
COVID Job Retention Scheme	<u>-</u>	<u>14,774</u>
	<u>68,050</u>	<u>31,628</u>

**4. INVESTMENT INCOME**

	31/3/22	31/3/21
	£	£
Deposit account interest	<u>43</u>	<u>355</u>

**5. RAISING FUNDS**

**Other trading activities**

	31/3/22	31/3/21
	£	£
Bad debts	<u>(5,935)</u>	<u>6,824</u>

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6. CHARITABLE ACTIVITIES COSTS**

2022	Direct costs	Grant funding of activities (See note 7)	Support costs (See note 8)	Totals
	£	£	£	£
Supporting and co-ordinating the provision of sporting activities and opportunities	319,167	-	211,932	531,099
Contributions to partner organisations developing sporting activities and coaching	<u>-</u>	<u>355,455</u>	<u>-</u>	<u>355,455</u>
	<u>319,167</u>	<u>355,455</u>	<u>211,932</u>	<u>886,554</u>

Charitable activities costs were funded by Sport England grant as follows:

Active Cheshire direct and support cost £454,335

Contributions to partner organisations £91,084

2021	Direct costs	Grant funding of activities (See note 7)	Support costs (See note 8)	Totals
	£	£	£	£
Supporting and co-ordinating the provision of sporting activities and opportunities	241,729	-	275,665	517,344
Contributions to partner organisations developing sporting activities and coaching	<u>-</u>	<u>235,744</u>	<u>-</u>	<u>235,744</u>
	<u>241,729</u>	<u>235,744</u>	<u>275,665</u>	<u>753,138</u>

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**7. GRANTS PAYABLE**

	31/3/22	31/3/21
	£	£
Contributions to partner organisations developing sporting activities and coaching	<u>355,455</u>	<u>235,744</u>

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

	31/3/22	31/3/21
	£	£
Champs Public Health- National Partner	26,201	11,709
DofE	-	3,145
Satellite Clubs*	11,262	23,853
School Games*	-	31,457
Tackling Inequality*	92,903	114,536
Mount Killimanjaro	4,305	1,300
Donation	-	100
Opening School Facilities*	141,017	-
Children & Young People*	79,767	-
Other	<u>          </u>	<u>49,644</u>
	<u>355,455</u>	<u>235,744</u>

\* Fully funded by Sport England

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8. SUPPORT COSTS**

2022	General Support	Governance Costs	Totals
	£	£	£
Salary & Wages	147,345	-	147,345
Accountancy and Professional Services	-	32,313	32,313
Audit	-	7,600	7,600
Payroll and HR	5,340	-	5,340
Other	<u>17,323</u>	<u>2,011</u>	<u>19,334</u>
	<u>170,008</u>	<u>41,924</u>	<u>211,932</u>

All costs against supporting and co-ordinating are for the purpose of achieving the objectives of the charity.

2021	General Support	Governance Costs	Totals
	£	£	£
Salary & Wages	166,208	-	166,208
Accountancy and Professional Services	30,972	4,925	35,897
Audit	-	7,225	7,225
Payroll and HR	9,473	-	9,473
Other	<u>53,853</u>	<u>3,009</u>	<u>56,862</u>
	<u>264,806</u>	<u>10,859</u>	<u>275,665</u>

All costs against supporting and co-ordinating are for the purpose of achieving the objectives of the charity.

**9. NET EXPENDITURE**

Net expenditure is stated after charging/(crediting):

	31/3/22	31/3/21
	£	£
Auditors remuneration-audit fee	7,600	7,225
Depreciation - owned assets	2,754	4,269
Lease payments-Rent/Photocopier/Container	<u>12,391</u>	<u>12,383</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were, payments to one trustee for interim CEO support of £7,500 for the year ended 31 March 2022 (2021 £25,312)

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**Trustees' expenses**

There were no trustee expenses paid in 2022 (2021 - £209, 1 Trustee).

**11. STAFF COSTS**

	31/3/22	31/3/21
	£	£
Wages and salaries	333,949	352,163
Social security costs	25,913	29,560
Other pension costs	<u>14,497</u>	<u>24,614</u>
	<u>374,359</u>	<u>406,337</u>

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

	31/3/22	31/3/21
Partnership Services	<u>11</u>	<u>10</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 (pro-rata) was:

	31/3/22	31/3/21
£60,000 - £70,000	1	0
£90,000-£100,000	<u>0</u>	<u>1</u>

The key management personnel comprise the Trustees and Chief Executive. The total employee Benefits of the key management personnel were £46,404 (2021 £95,907). The Trust purchased Consultancy services from one Trustee during the year £7,500 (2021 £25,312). Prior to engaging the services of Taylory Ltd the charity sought legal advice from Browne Jacobson LLP and the services were engaged in accordance with this advice.

**12. EX GRATIA PAYMENTS**

The charity made no settlement payment during the year ended 31<sup>st</sup> March 2022. (2021 Termination/PILON/Car Allowance £17,572).

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	397,762	216,147	615,687
Other trading activities	31,628	-	31,628
Investment income	<u>355</u>	<u>-</u>	<u>355</u>
<b>Total</b>	429,747	216,147	645,893
<b>EXPENDITURE ON</b>			
Raising funds	-	-	-
<b>Charitable activities</b>			
Contributions to partner organisations developing sporting activities and coaching	19,597	216,147	235,744
Supporting and co-ordinating the provision of sporting activities and opportunities	517,394	-	517,394
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Total</b>	536,691	216,147	753,138
<b>NET INCOME/(EXPENDITURE)</b>	(107,244)	-	(107,244)
<b>Other recognised gains/(losses)</b>			
Actuarial gains/losses on defined benefit schemes	<u>(619,000)</u>	<u>-</u>	<u>(619,000)</u>
<b>Net movement in funds</b>	(726,244)	-	(726,244)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	371,066	-	371,066
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	355,178	-	355,178



**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	16,580	20,651	37,231
Additions	<u>0</u>	<u>6,594</u>	<u>6,594</u>
At 31 March 2022	<u>16,580</u>	<u>27,245</u>	<u>43,825</u>
<b>DEPRECIATION</b>			
At 1 April 2020	14,933	18,690	33,623
Charge for year	<u>891</u>	<u>1,862</u>	<u>4,249</u>
At 31 March 2022	<u>15,824</u>	<u>20,552</u>	<u>36,376</u>
<b>NET BOOK VALUE`</b>			
At 31 March 2021	<u>1,647</u>	<u>1,961</u>	<u>3,608</u>
At 31 March 2022	<u>756</u>	<u>6,693</u>	<u>7,448</u>

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/22 £	31/3/21 £
Trade debtors	21,009	13,040
Prepayments and accrued income	4,902	5,032
VAT	<u>(121)</u>	<u>4,538</u>
	<u>25,790</u>	<u>22,610</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/22 £	31/3/21 £
Trade creditors	39,797	26,494
Social security and other taxes	10,098	7,144
Other creditors	169,428	70,214
Accruals and deferred income	<u>32,781</u>	<u>41,902</u>
	252,103	145,754

Deferred income included above represents monies being held on behalf of other organisations or has been received but no work commissioned at the balance sheet date.

Balance at 1 <sup>st</sup> April 2021	70,214
Amount released to income earned from charitable activities	(70,214)
Amount Deferred in year	169,428
Balance at 31 <sup>st</sup> March 2022	<u>169,428</u>

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**17. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/21	31/3/20
	£	£
Within one year-Building Lease	10,215	10,125
Between one and five years-Building Lease	<u>10,215</u>	<u>20,430</u>
	20,430	30,555

**18. MOVEMENT IN FUNDS**

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	272,822	178,887	451,709
Defined benefit scheme fund	<u>(628,000)</u>	<u>233,000</u>	<u>(395,000)</u>
<b>TOTAL FUNDS</b>	<u>(355,178)</u>	<u>411,887</u>	<u>56,709</u>

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

	Incoming resources	Resources expended	Gains and (losses)	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	783,537	(793,650)	422,000	411,887
<b>Restricted funds</b>				
Tracking Inequality	92,904	(92,904)	-	-
<b>TOTAL FUNDS</b>	<u>876,441</u>	<u>(886,554)</u>	<u>422,000</u>	<u>411,887</u>

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 222**

**18. MOVEMENT IN FUNDS – continued**

**Comparatives for movement in funds**

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
<b>Unrestricted Funds</b>			
General fund	370,066	(97,244)	272,822
Defined benefit scheme fund	<u>1,000</u>	<u>(629,000)</u>	<u>(628,000)</u>
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>371,066</u>	<u>(726,244)</u>	<u>(355,178)</u>

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

	Incoming resources £	Resources expended £	Gains and (losses) £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	414,972	(522,216)	(619,000)	(726,244)
<b>Restricted funds</b>				
DofE Volunteers	22,000	(22,000)	-	-
Satellite Clubs	20,113	(20,113)	-	-
Primary Games Delivery	49,498	(49,498)	-	-
Tackling Inequality	114,536	(114,536)		
Westminster Foundation	<u>10,000</u>	-----	-----	-----
	216,147	(216,147)		
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>631,119</u>	<u>(738,363)</u>	<u>(619,000)</u>	<u>(726,244)</u>

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

Restricted funds are subject to restrictions imposed by the donor or terms of an agreement.

The balances on the restricted funds (currently there is no restricted balance) are held within the charity in order to provide, in future periods, the specific delivery of activities in accordance with the restrictions under which the income was provided .

At the balance sheet date the general fund was in deficit after the deduction of the defined benefit scheme surplus of £422,000 (2020 – DEFICIT £629,000).

**19. ANALYSIS OF CHANGES IN NET DEBT**

Cash and cash equivalent	At 1/4/21	Cash flows	At 31/3/22
Cash	<u>£ 392,358</u>	<u>£117,106</u>	<u>£509,464</u>

**20. EMPLOYEE BENEFIT OBLIGATIONS**

The charity participates in the Cheshire Pension fund, part of the local government scheme, a defined benefit statutory scheme in accordance with local government pension scheme regulations 1997 as amended, Cheshire West and Chester Council administers the fund.

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**20. EMPLOYEE BENEFIT OBLIGATIONS – continued**

The total contribution made for the year ended 31 March 2022 was £11,000 (2021 - £30,000) of which employer's contributions totalled £9,000 (2021 - £22,000) and employees' contributions totalled £2,000 (2021 - £8,000).

Robert Bilton FFA of Hymans Robertson carried out a full actuarial valuation at 31 March 2016.

The amounts recognised in the balance sheet are as follows:

	Defined benefit pension plans	
	31/3/22	31/3/21
	£	£
Fair value of plan assets	<u>2,534,000</u>	<u>2,362,000</u>
Defined benefit obligation	<u>2,767,000</u>	<u>2,990,000</u>
	<u>(233,000)</u>	<u>(628,000)</u>
Net Liability	<u>(233,000)</u>	<u>(628,000)</u>

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	31/3/21	31/3/20
	£	£
Current service cost	23,000	32,000
Net interest from net defined benefit asset/liability	-	-
	<u>23,000</u>	<u>32,000</u>
Actual return on plan assets	<u>164,000</u>	<u>342,000</u>

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

	Defined benefit pension plans	
	31/3/22	31/3/21
	£	£
Defined benefit obligation	2,990,000	1,992,000
Current service cost	23,000	32,000
Contributions by scheme participants	2,000	8,000
Interest cost	61,000	46,000
Actuarial losses/(gains)	(306,000)	915,000
Benefits paid	<u>(3,000)</u>	<u>(3,000)</u>
	<u>2,767,000</u>	<u>2,990,000</u>

**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**20. EMPLOYEE BENEFIT OBLIGATIONS - continued**

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

	Defined benefit pension plans	
	31/3/22	31/3/21
	£	£
Fair value of scheme assets	2,362,00	1,993,000
Contributions by employer	9,000	22,000
Contributions by scheme participants	2,000	8,000
Expected return	48,000	46,000
Actuarial gains/(losses)	116,000	296,000
Benefits paid	<u>(3,000)</u>	<u>(3,000)</u>
	<u>2,534,000</u>	<u>2,362,000</u>

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

	Defined benefit pension plans	
	31/3/22	31/3/21
	£	£
Actuarial gains/(losses)	<u>(422,000)</u>	<u>(619,000)</u>
	<u>(422,000)</u>	<u>(619,000)</u>

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

	Defined benefit pension plans	
	31/3/22	31/3/21
Equities	42%	46%
Bonds	42%	40%
Property	10%	10%
Cash	6%	4%

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

	31/3/22	31/3/21
Discount rate	3.0%	2.05%
Future salary increases	0.0%	3.5%
Future pension increases	3.0%	2.8%

ACTIVE CHESHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021

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The current mortality assumptions include sufficient allowance for future improvements in mortality rates. The assumed life expectations on retirement age 65 are:

	31/3/22	31/3/21
Retiring today:		
Males	21.2	21.4
Females	23.8	25.7
Future:		
Males	22.1	22.4
Females	25.5	25.7

**Defined contribution scheme**

The company makes contributions to a defined contribution pension scheme for its employees. The cost for the period was £5,247 (2021 - £6,956)

**21. RELATED PARTY DISCLOSURES**

**Taylorly Ltd**

Paula Cohen is a Trustee of Active Cheshire and the Director of Taylorly Ltd. During the year the following transactions took place with Taylorly Limited

	Income (£)	Expenditure (£)	Income (£)	Expenditure (£)
	2021-22	2021-22	2020-21	2020-21
Staff recruitment	-	7,500	-	25,313

Prior to engaging the services of Taylorly Ltd the charity sought legal advice from Browne Jacobson LLP and the services were engaged in accordance with this advice.

**ACTIVE CHESHIRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2021**

**21. RELATED PARTY DISCLOSURES – continued**

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**ACTIVE CHESHIRE LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2021**

All related party transactions have taken place on an arm's length basis and the individuals connected to Active Cheshire and its related party are not involved in any decisions relating to such transactions.

**22. FUNDRAISING STANDARDS INFORMATION**

The charity raises charitable funds in-house and does not engage a professional fund-raiser or commercial participator to carry out these activities. The charity has not bound itself to a voluntary scheme for regulating fund-raising and has not received any complaints with respect to its fund-raising. The charity avoids unreasonable intrusion into a person's privacy, unreasonable persistent approaches and undue pressure on persons in connection with fund-raising.

**23. COMPANY LIMITED BY GUARANTEE**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1

**ACTIVE CHESHIRE LIMITED**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	31/3/22	31/3/21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants and contracts	808,348	613,910
<b>Other trading activities</b>		
Fundraising events	-	3,051
Course fees and sundry income	68,050	13,803
Covid Job Retention Scheme	-	14,724
	<u>876,398</u>	<u>31,628</u>
<b>Investment income</b>		
Deposit account interest	43	355
	<u>876,441</u>	<u>645,893</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bad debts	(5,935)	6,824
<b>Charitable activities</b>		
Contribution to partners	355,454	136,456
Contribution to partners wages allocated	147,345	49,644
Wages	186,603	352,163
Social Security	25,913	29,560
Pensions	14,497	24,614
Equipment and facilities	1,075	120
Insurance	3,059	4,139
Telephone	5,651	6,494
Printing, postage and photocopying	1,275	1,043
Sundry office costs	8,812	6,324
Travelling expenses	7,167	6,412
Training fees	2,498	2,349
Rent and premises costs	11,624	3,095
Marketing	1,619	(1,209)
Refreshments	1,058	111
Computer expenses	5,799	6,603
Professional fees	26,235	33,249
Memberships and subscriptions	8,333	5,067
Fixtures and fittings	-	-
Computer equipment	-	-
Expected return on pension scheme assets / FRS102 Contribution	14,000	10,000
Interest on pension scheme liabilities	13,000	-
	<u>835,082</u>	<u>677,125</u>

**ACTIVE CHESHIRE LIMITED**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 MARCH 2022**

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**Support Costs**

	31/3/22	31/3/21
	£	£
<b>Finance</b>		
Bank charges	458	544
<b>Governance costs</b>		
Trustees' expenses	-	209
Auditors' remuneration	7,600	7,225
Auditors' remuneration for non-audit work	-	-
Accountancy fees	32,313	35,898
Other	<u>11,100</u>	<u>25,312</u>
	<u>51,013</u>	<u>68,644</u>
<b>Total resources expended</b>	886,554	749,148
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(10,113)</u>	<u>(107,244)</u>