

**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 2025**

**ACTIVE CHESHIRE**

**Contents of the Financial Statements for The Year Ended 31 March 2025**

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(This does not form part of the financial statements)	

**ACTIVE CHESHIRE  
CHAIR'S FOREWORD  
FOR THE YEAR ENDED 31 MARCH 2025**

Active Cheshire has delivered a year of sustained strong financial performance, process improvement and impact delivery. We have capitalised upon numerous years of investment in partnership working, strengthening our position as physical activity system leader and trusted partner to national, regional and local organisations.

Our strong set of results are underpinned by our lean organisational structure and a continued focus of delivering against our strategic priorities.

The detail of what we have delivered is outlined in the forthcoming sections. In previous years we have noted our thanks to those organisations with whom we have partnered to deliver for the communities of Cheshire & Warrington, and I am pleased to report the continued growth in this area. In particular, we would like to recognise both Sport England and NHS Cheshire and Merseyside in working with Active Cheshire to deliver against our shared priorities.

Delivering a £2.99 (for every £1 invested) social return on investment from the Opening Schools Facilities program across Cheshire and Merseyside has been a highlight of the year. This is the culmination of shaping the distribution of in-excess of £1.75m to 51 schools in 3 years, allowing over 16, 300 young people to engage in sport and physical activity, that the young people themselves have been key in the design and implementation of.

There have been a number of changes to our Board during the year, including my recruitment as Chair, following the planned exit of our previous Chair, Martin Pearson. I would like to place on record my thanks, on behalf of the Board, to Martin. Martin spent 6 years as a Trustee at Active Cheshire, including 3 as Chair, and leaves the Board in an excellent position from which I can lead it forward.

Throughout this year, the team and board have worked collaboratively to envisage a new future for Active Cheshire, building upon our previous strategy and delivering for the least active members of our community. We have been led by our values, driven by the data and insight, empowered by the shared purpose we have found with our trusted partners, and motivated to ensure access to physical activity across Cheshire & Warrington becomes more equal. The new 'Playing our Part' strategy delivers a clear mission; uniting, inspiring and empowering partners to tackle inequalities in physical activity. I look forward to updating on our progress in due course.



Mr Jonathan Betts – Trustee and Chair

**ACTIVE CHESHIRE**  
**REPORT OF THE TRUSTEES (including the Directors Report)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Members of the Board and Professional Advisers**

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 2025. 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 Drummer, Winsford, Cheshire, CW7 1AH

<b><u>Trustees</u></b>	<b><u>Position</u></b>	<b><u>Date Appointed</u></b>
Jonathan Betts	Chair	1 <sup>st</sup> October 2024
Rachel Waterman	Trustee	1 <sup>st</sup> December 2019
Stephen Law-Lyons	Trustee	30 <sup>th</sup> September 2022
Iain Lancaster	Trustee	30 <sup>th</sup> September 2022
Joseph Onions	Trustee	30 <sup>th</sup> June 2023
Kate Morris-Bates	Trustee	30 <sup>th</sup> June 2023
Claire Thompson	Trustee	30 <sup>th</sup> June 2023
Adam Sullivan	Trustee	30 <sup>th</sup> June 2023
Eleanor Underhill	Senior Independent Director	29 <sup>th</sup> September 2023
Jonathan Wogel	Trustee	1 <sup>st</sup> December 2023

<b><u>Trustees – resigned in year</u></b>		<b><u>Date of Resignation</u></b>
Martin Pearson	Chair	30 <sup>th</sup> September 2024

<b><u>Chief Executive Officer</u></b>	<b><u>Date Appointed</u></b>
Michael Watson	1 <sup>st</sup> June 2021

**ACTIVE CHESHIRE**  
**REPORT OF THE TRUSTEES (including the Directors Report)**  
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**Auditor**

Ascendis Audit Limited  
Unit 3, Building 2  
The Colony  
Altrincham Road, Wilmslow  
Cheshire, SK9 4LY

**Bank**

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

**Solicitor**

Mills & Reeve LLP  
8<sup>th</sup> and 9<sup>th</sup> 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 (March 2025 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 31/03/2025*

**Chief Executive Officer**

Board Support

**Head of Data and Insight**

Strategic Lead Active Environments  
Strategic Lead Workforce and Partnerships

**Senior Strategic Lead Mental Health**

Strategic Lead Children and Young People  
Strategic Lead Physical Activity and Health

**Head of Strategy**

**Head of Finance and Compliance**

**ACTIVE CHESHIRE**  
**REPORT OF THE TRUSTEES (including the Directors Report)**  
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**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'.

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**Public Benefit**

This document sets out the progress made during 2024-25 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, Mike Watson.

**Our 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.

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**ACHIEVEMENT AND PERFORMANCE**

**PROGRESS AGAINST CHARITABLE OBJECTS & STRATEGIC OBJECTIVES**

The progress we are delighted to detail here has in no small part been made possible by the investment of our strategic partners. Our principal investor, Sport England, via the Uniting the Movement strategy, has seen Active Cheshire recognised as a System Partner. This guarantees 5 years of funding (2022-27) to deliver against the agreed priorities. We would like to place on record, our thanks to Sport England, for their continued support and investment.

We continued to deliver against the final year of our Active Cheshire CONNECTED strategy which focuses our attention on providing the greatest possible impact upon people and communities who have the greatest difficulty in becoming active. Our role is to facilitate their opportunities as a specialised infrastructure organisation, allow the development of strategies, plans and policies to chime with organisation development in communities. We do with our communities, not to them.

Significantly, we have also spent this year developing our new strategy, Playing our Part. We have worked collaboratively as a Team and Board, with partners and strategic allies to ensure we articulate our role in the Sport and Physical Activity system through to 2031. This considerable investment of time, effort, energy, knowledge and skill will pay dividends long into the future, for Active Cheshire and the wider system.

The 5 Strategic Objectives of Active Cheshire CONNECTED strategy, and their impacts, are herein detailed:

- More healthy, more active people
- Greater health equity
- Increased participation in Sport, Physical Activity and Movement
- High quality partnerships with key stakeholders
- A coordinated, functioning physical activity system

**1. More healthy, more active people**

With the delivery of our strategy, Active Cheshire's role as a strategic partner for Cheshire & Warrington focused on helping organisations in communities to enable people to become more active, more often, living longer, happier, healthier lives. Where 2023/4 was a year in which our system leadership role became embedded in everything we do, 2024/5 was a year to capitalise on the opportunities this presents, however, the shifting macro-economic factors made this challenging for everyone.

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Because of the strong foundations built in 2023/4, this was a year where the power of collaboration became embedded. In-excess of 115 partners from 80+ organisations now consider themselves a partner in the All Together Active System. These partners represent over 15 different sectors including the public, private and VCSFE sectors, HE/FE, Sport, Leisure, community safety and statutory services.

The final year of the Opening Schools Facilities fund has seen Active Cheshire lead the coordination of the distribution of £587,776 to 51 schools, enabling 7,551 individuals to become physically active in both extra-curricular and community activities.

Across the 3 years of the contract, Active Cheshire has co-ordinated the distribution of c£1.75m. The Social Return on Investment from this programme across its 3 years, has seen £2.99 of social return from every £1 invested.

## **2. Greater health equity**

Our collaborative approach to embedding Physical Activity into the ever evolving health system, through All Together Active, has moved forward leaps and bounds. In October 2024, we delivered a joint Health and Physical Activity Conference which saw over 150 colleagues from across the spectrum of sectors join together to listen, learn and share their experiences of how collaborative working could transform the lives of our communities. The feedback was hugely positive, with 'increased collaboration,' 'increased confidence talking about physical activity,' and 'a deeper understanding of the cross sector opportunities' being some of the positive feedback received.

By building closer alignment, finding commonality and shared ground, we have been able to focus our impact alignment with All Together Fairer, Cheshire and Merseyside's Marmot Principles based Health Strategy.

This alignment has led to a further 2 years of committed health system funding in the All Together Active Programme (2025-27) with a closer focus in the role physical activity can play in Fall prevention, Prehabilitation and Addiction recovery.

## **3. Increased participation in Sport, Physical Activity and Movement**

In 2024/5 we have invested significantly in the Move Metrics system, Pulse. The system is a comprehensive data system, allowing Active Cheshire and the wider system, to make data driven decisions based upon the latest insight.

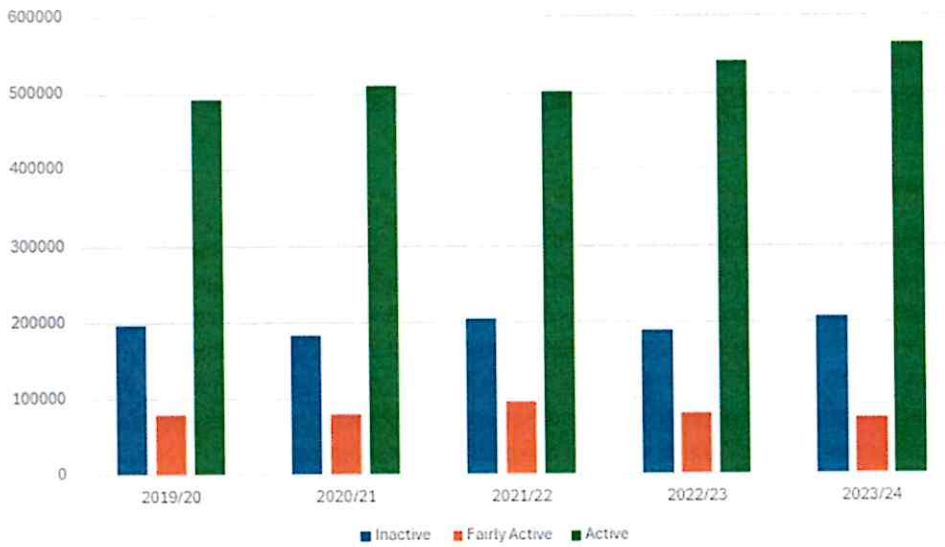
This first stage development has put data and insight at our finger tips, allowing us to draw comparisons from hyper-local data, all the way up to national level data. The data is drawn from many sources, and covers health, census, macro-economics and population level data. The system is used to allow us to meet our goal of making data informed decisions.

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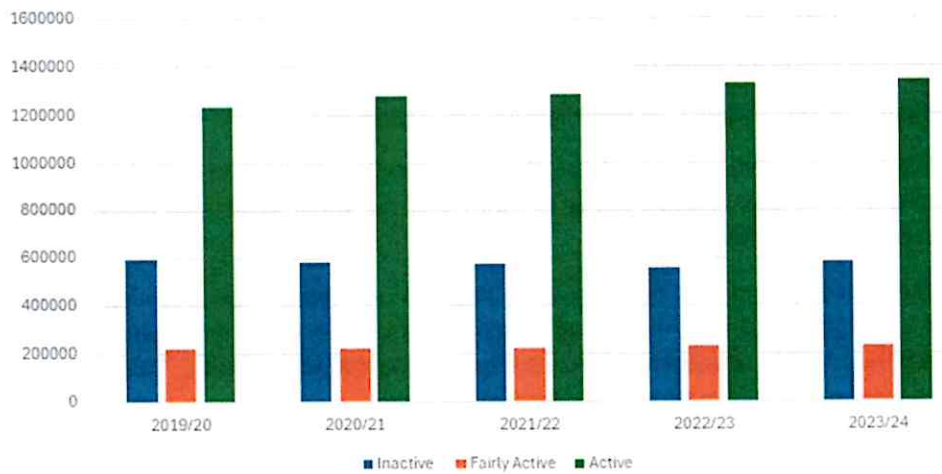
We can see from the Pulse data that the latest Sport England Active Lives Survey shows:

- 'Inactive Adults' have increased from 23.6% to 26.1%
- 'Inactive Children' have decreased from 29.5% to 27.2%

Active Lives Survey Cheshire and Warrington



Active Lives Survey Cheshire and Merseyside



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**4. High quality partnerships with key stakeholders**

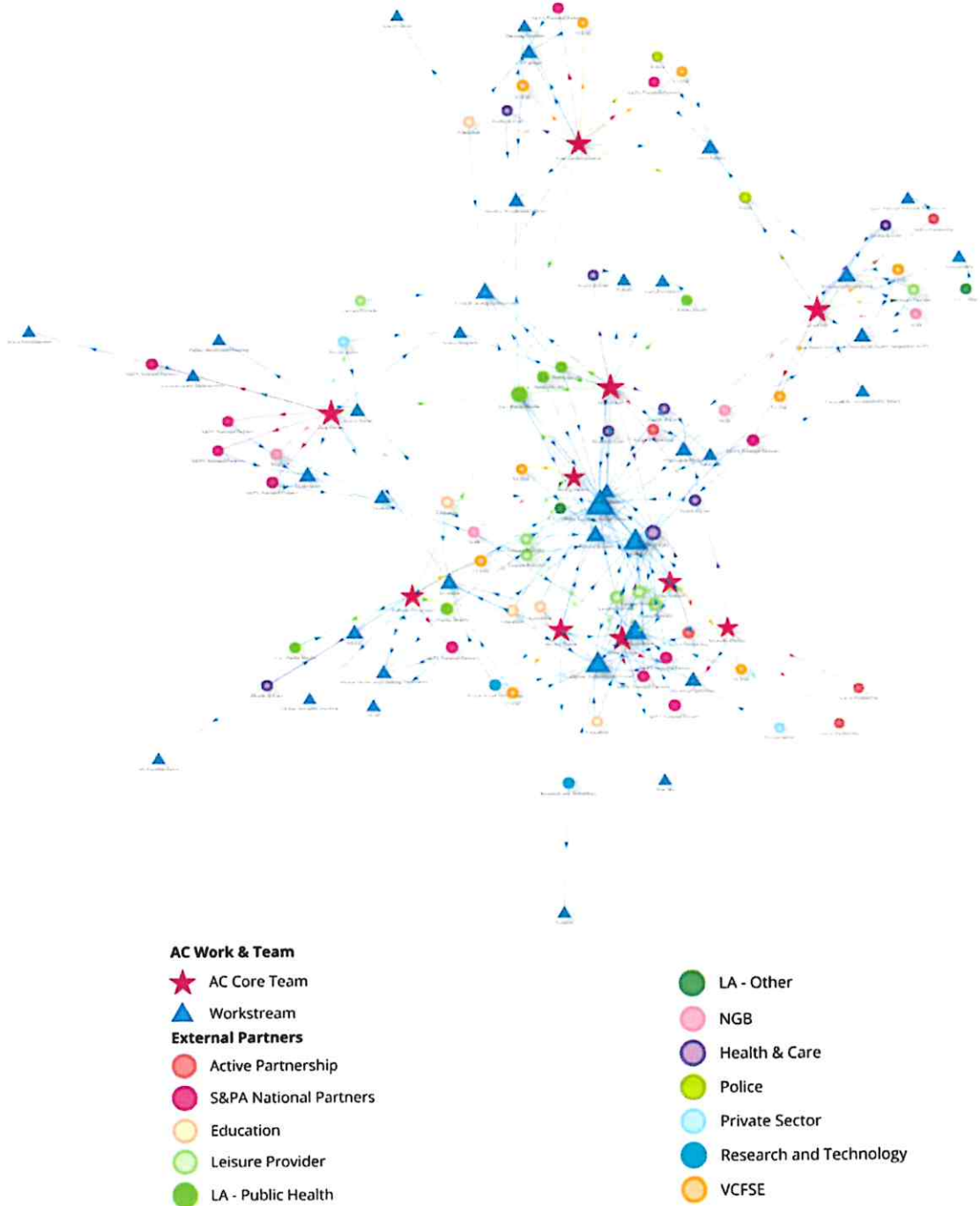
Active Cheshire's system partner role is to create a connected, collaborative eco-system of partners, willing to join together to tackle inactivity in our communities. Our Strategic partnerships grew to include the following organisations in 2024/5

Active Partnerships Network	Active Partnership Network National Children and Young People group	EWBA and WLWC (Active Warrington)
Sport England System Partners Network	Active Warrington Strategy Board & Warrington PE reference group	C&M PA Sub-group
Cheshire East Council, Warrington Council & Cheshire West and Chester Council	Cheshire East Connected Communities	System P, Public Health Research Hub
NHS Cheshire & Merseyside ICB/ICP & Population Health Board	Active Environments (member and part of national steering group)	The University of Chester
Cheshire & Merseyside Population Health Board Physical Activity Board	Integrated Sustainable Transport Taskforce	Sport England System Partners MEL development
Cheshire East Mental Health Partnership Board	Cheshire and Warrington LEP Growth Hub	Winsford Primary Care Network
Cheshire East, Cheshire West and Cheshire and Warrington Mental health prevention subgroups	Chester Sustainability Forum	The Mersey Forest
Community mental health transformation voluntary sector alliance (East and West)	C&M Nursing, Midwifery & AHP Workforce Development Programme Board	The Chartered Institute for Sport and Physical Activity (CIMSPA)
Connect, Move, Thrive Place Partnership	All Together Smoke Free	Cheshire West and Chester Joint Intelligence Group
Cheshire Sport & Violence Reduction Board	Cheshire County Football Association	England Netball
British Triathlon Federation	British Cycling	Archery GB

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**5. A coordinated, functioning physical activity system**

The Active Cheshire baseline Social Network Analysis has been developed to better visualise the growth in personal, organisational and workstream based relationships. This network analysis will allow the impact of our work to be seen and developed over time.



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**Financial Review**

Sport England remains the principal funding source of Active Cheshire with £638,353 achieved, although not all of this income contributes to the charity's overhead costs (£34,944 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 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**, ie the performance and impact of new services (eg Active Kids and Active Workplace) 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. Whilst currently a surplus, any return to deficit would impact our annual accounts and balance sheet and distort the view of income growth given its size. This would 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 any future specific liability as a somewhat untraditional local government employer (atypical in size and scale).

Active Cheshire achieved an in-year position that was more favourable than anticipated with an in year operating deficit of (pre pension adjustments) £33,458. A net deficit for 2024-25 was budgeted, however this was due to income being recognised in 2023-24 with the associated expenditure budgeted to occur 2024-25. This compares to the prior year operating surplus of £151,654 and thus gives a cumulative operating surplus of £432,663 (£466,121 last year). Active Cheshire has now exceeded the £300,000 required in the Surplus Reserve Policy and will continue to investigate opportunities to determine suitable investment opportunities for the surplus.

The organisation's defined benefit pension scheme has a gross accounting surplus at the reporting date of £1.004m. In line with FRS 102 requirements Active Cheshire can only recognise this as an asset on the balance sheet to the extent that it is able to recover the surplus, either through reduced contributions in the future, or through refunds from the plan. The scheme's actuary has confirmed that they can demonstrate no economic benefit arising to Active Cheshire from an 'asset ceiling' calculation comparing the present value of future service costs to the present value of future contributions. The actuary has also confirmed that any refunds from the plan are contingent on future events. Accordingly, Active Cheshire has not recognised the pension asset position, restricting the surplus to £nil, and reducing actuarial gains by the same amount.

At the end of the financial year the bank and cash balance stood at £575,777. The trade debtors were £8,730 and trade creditors were £33,115. Prepayments and accrued income were £4,418 and deferred income, accruals and other creditors stood at £134,342. There were no concerns regarding any of the balance sheet balances.

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**Financial Review (continued)**

The charity anticipates a trading deficit of £48.9k in the 2025-26 financial year. 2025-26 is year one of a planned two year investment budget, at the end of which Active Cheshire expect reserves levels to align with the reserves policy. The trustees have no concerns about the organisation remaining a going concern over the coming 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 (eg the way in which we manage cash, liquid assets and debt).

The reserves 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

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**Decision Making (continued)**

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 quarterly. The Committee is comprised of the Chair of Active Cheshire (also NOMCOM Chair), the Senior Independent Director and the chair of GFR and P&P. 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 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

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**Remuneration of key management personnel (continued)**

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 (eg 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.

**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 2 core risks actively managed by Trustees as follows:

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

1. **Pension liability:** there is one staff member still enrolled in the Local Government (Defined Benefit) Pension Scheme (as at end of year 2025), 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 Direct Contribution Benefit Scheme. The Defined Benefit Pension Scheme has been a surplus for the past three years, but there is uncertainty about what will happen next year. There is a further risk of debt crystallisation should staff leave and/or the scheme close.

Impact: H      Likelihood of increased costs: H

Mitigation: In 2022/23 the 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

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**Key risks (continued)**

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.

Mitigated Impact: M Mitigated likelihood of unplanned costs: M

2. Future funding from major funder: Sport England continues to be the largest funder investing in Active Cheshire, representing 77% of total 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 CONNECTED Strategy have been developed and are generating income locally. Relationships with Sport England remain strong and Active Cheshire has secured funding through 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

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**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; and
- State whether applicable United Kingdom accounting standards, including Financial Reporting Standard 102, and the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.

The trustees 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.

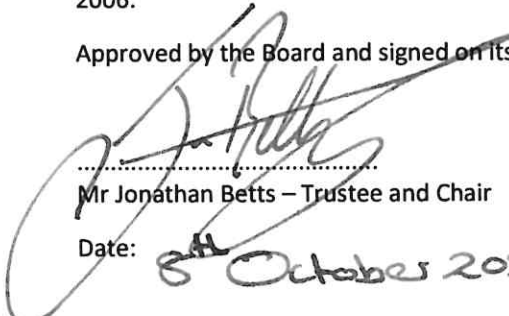
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

Ascendis Audit Limited will be recommended for re-appointment under Section 485 of Companies Act 2006.

Approved by the Board and signed on its behalf by:

  
.....  
Mr Jonathan Betts – Trustee and Chair

Date: 8 October 2025

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

### Opinion

We have audited the financial statements of Active Cheshire "the charitable company" for the year ended 31 March 2025 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 2025 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**

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 18, 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

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.

### **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

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.

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

### Use of our report

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



Paul Byrne BA (Double Hons) FCA (Senior Statutory Auditor)

For and on behalf of  
Ascendis Audit Limited  
Statutory Auditor  
Unit 3, Building 2  
The Colony  
Altrincham Road  
Wilmslow  
Cheshire SK9 4LY

Date: 8<sup>th</sup> October 2025

**ACTIVE CHESHIRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**


	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	733,593	34,944	768,537	991,064
Other trading activities	3	46,731	-	46,731	68,199
Investment income	4	<u>16,050</u>	<u>-</u>	<u>16,050</u>	<u>8,985</u>
<b>Total</b>		796,374	34,944	831,318	1,068,248
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Contributions to partner organisations developing sporting activities and coaching	5	241,731	-	241,731	385,695
Supporting and co-ordinating the provision of sporting activities and opportunities		<u>559,749</u>	<u>33,296</u>	<u>593,045</u>	<u>498,899</u>
<b>Total</b>		801,480	33,296	834,776	884,594
<b>NET INCOME/(EXPENDITURE)</b>		(5,106)	1,648	(3,458)	183,654
<b>Transfers between funds</b>		1,648	(1,648)	-	-
<b>Other recognised Losses</b>					
Net interest/service cost of defined benefit 19 scheme		<u>(30,000)</u>	<u>-</u>	<u>(30,000)</u>	<u>(32,000)</u>
<b>Net movement in funds</b>		(33,458)	-	(33,458)	151,654
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>466,121</u>	<u>-</u>	<u>466,121</u>	<u>314,467</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>432,663</u></u>	<u><u>-</u></u>	<u><u>432,663</u></u>	<u><u>466,121</u></u>

**BALANCE SHEET**  
**AT 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	8,334	-	8,334	5,752
<b>CURRENT ASSETS</b>					
Debtors	14	16,009	-	16,009	10,359
Cash at bank and in hand		<u>556,121</u>	<u>19,656</u>	<u>575,777</u>	<u>652,758</u>
		572,130	19,656	591,786	663,117
<b>CREDITORS</b>					
Amounts falling due within one year	15	(147,801)	(19,656)	(167,457)	(202,748)
<b>NET CURRENT ASSETS</b>					
		<u>424,329</u>	<u>-</u>	<u>424,329</u>	<u>460,369</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		432,663	-	432,663	466,121
<b>PENSION LIABILITY</b>					
	19	-	-	-	-
<b>NET ASSETS</b>					
		<u>432,663</u>	<u>-</u>	<u>432,663</u>	<u>466,121</u>
<b>FUNDS</b>					
Unrestricted funds	17			432,663	466,121
Restricted funds				-	-
Pension Reserve				-	-
<b>TOTAL FUNDS</b>					
				<u>432,663</u>	<u>466,121</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 8<sup>th</sup> October 2025 and were signed on its behalf by:

  
.....  
Mr Jonathan Betts -Trustee and Chair

**ACTIVE CHESHIRE**  
**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31/3/25 £	31/3/24 £
<b>Cash flows from operating activities:</b>			
Cash used by operations		<u>(86,733)</u>	<u>(63,257)</u>
<b>Net cash used by operating activities</b>		<u>(86,733)</u>	<u>(63,257)</u>
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		(6,298)	-
Interest received		<u>16,050</u>	<u>8,985</u>
<b>Net cash provided by investing activities</b>		9,752	8,985
		<u>(76,981)</u>	<u>(54,272)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(76,981)	(54,272)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>652,758</u>	<u>707,030</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	18	<u>575,777</u>	<u>652,758</u>

**ACTIVE CHESHIRE**  
**NOTES TO THE CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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

	31/3/25	31/3/24
	£	£
<b>Net (deficit)/income for the reporting period (as per the Statement of Financial Activities)</b>	(3,458)	183,654
<b>Adjustments for:</b>		
Depreciation charges	3,716	3,251
Interest received	(16,050)	(8,985)
(Increase)/Decrease in debtors	(5,650)	47,417
Decrease in creditors	(35,291)	(256,594)
Difference between pension charge and cash contributions	<u>(30,000)</u>	<u>(32,000)</u>
<b>Net cash used by operating activities</b>	<u>(86,733)</u>	<u>(63,257)</u>

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**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 2019 (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 2019)', 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 £.

**Going concern**

The balance sheet shows net funds of £432,663 (2024 £466,121) at the year end date. 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 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.

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

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

**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 relate 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 the 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 an individual expense code.

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Cash at bank**

Cash at bank and cash in hand includes cash held on deposit with a maturity of twelve 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:-

Creditors - there is £102,684 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 15.

Pension - The present value of the Local Government Pension Scheme defined benefit liability/surplus 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 19, will impact the carrying amount of the pension's liability/asset. Furthermore, a roll forward approach which projects results from the latest full actuarial valuation performed at 31 March 2022 has been used by the actuary in valuing the pensions liability/asset at 31 March 2025. 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/asset.

FRS 102 requires that defined benefit plan surpluses are recognised only to the extent that they are recoverable either through reduced contributions in the future or through refunds from the plan. The accounting valuation of the Cheshire Pension Fund at 31 March 2025 identified an accounting surplus of £1.004m. The scheme's actuary has confirmed that they can demonstrate no economic benefit arising to Active Cheshire from an 'asset ceiling' calculation comparing the present value of future service costs to the present value of future contributions. The actuary has also confirmed that any refunds from the plan are contingent on future events. Accordingly, Active Cheshire judge that there is insufficient evidence to support the recoverability of the plan's surplus and therefore has not recognised the pension asset position, restricting the surplus to £nil, and reducing actuarial gains by the same amount.

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

**2. DONATIONS AND LEGACIES**

	31/3/25	31/3/24
	£	£
Grants and contracts	<u>768,537</u>	<u>991,064</u>

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

	31/3/25	31/3/24
	£	£
Sport England	638,353	768,848
Champs Public Health Collaborative	86,400	172,400
Other Local Commissions	43,784	49,816
	<u>768,537</u>	<u>991,064</u>

**3. OTHER TRADING ACTIVITIES**

	31/3/25	31/3/24
	£	£
Sundry income	<u>46,731</u>	<u>68,199</u>

**4. INVESTMENT INCOME**

	31/3/25	31/3/24
	£	£
Deposit account interest	<u>16,050</u>	<u>8,985</u>

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. CHARITABLE ACTIVITIES COSTS**

2025	Direct costs	Grant funding of activities (See note 6)	Support costs (See note 7)	Totals
	£	£	£	£
Contributions to partner organisations developing sporting activities and coaching		241,731		241,731
Supporting and co-ordinating the provision of sporting activities and opportunities	<u>503,674</u>	-	<u>89,371</u>	<u>593,045</u>
	<u>503,674</u>	<u>241,731</u>	<u>89,371</u>	<u>834,776</u>
2024	Direct costs	Grant funding of activities (See note 6)	Support costs (See note 7)	Totals
	£	£	£	£
Contributions to partner organisations developing sporting activities and coaching	-	385,695	-	385,695
Supporting and co-ordinating the provision of sporting activities and opportunities	<u>419,278</u>	-	<u>79,621</u>	<u>498,899</u>
	<u>419,278</u>	<u>385,695</u>	<u>79,621</u>	<u>884,594</u>

**ACTIVE CHESHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. GRANTS PAYABLE**

	31/3/25	31/3/24
	£	£
Contributions to partner organisations developing sporting activities and coaching	<u>241,731</u>	<u>385,695</u>
The total grants paid to institutions during the year was as follows:		
	31/3/25	31/3/24
	£	£
Project Delivery Expenditure	3,054	-
Champs Public Health- National Partner	-	3,019
ICS Strategy	91,395	84,732
Opening School Facilities*	26,616	26,616
Tackling Inequality*	-	162,780
Moving Communities*	-	26,400
AT Fest	-	22,706
CWP Mental Health	7,186	14,218
Opening School Facilities*	12,000	12,000
Children & Young People*	71,230	33,224
CWG QBR	<u>30,250</u>	<u>-</u>
	<u>241,731</u>	<u>385,695</u>

\* Fully funded by Sport England

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. SUPPORT COSTS**

2025	General Support	Governance Costs	Totals
	£	£	£
Accountancy and Professional Services	-	(4,965)	(4,965)
Audit	-	7,750	7,750
Payroll and HR	2,723	-	2,723
Other	<u>83,720</u>	<u>143</u>	<u>83,863</u>
	<u>86,443</u>	<u>2,928</u>	<u>89,371</u>

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

2024	General Support	Governance Costs	Totals
	£	£	£
Accountancy and Professional Services	-	2,275	2,275
Audit	-	7,500	7,500
Payroll and HR	3,508	-	3,508
Other	<u>64,540</u>	<u>1,798</u>	<u>66,338</u>
	<u>68,048</u>	<u>11,573</u>	<u>79,621</u>

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

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging

	31/3/25	31/3/24
	£	£
Auditors remuneration-audit fee	7,750	7,500
Depreciation - owned assets	3,716	3,251
Lease payments-Rent/Photocopier/Container	<u>10,689</u>	<u>10,561</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no payments to trustees for the year ended 31 March 2025 (2024 £0)

**Trustees' expenses**

There was £143 paid to trustees for expenses paid in 2024-25 (2024 £1,798).

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10. STAFF COSTS**

	31/3/25	31/3/24
	£	£
Wages and salaries	359,549	310,092
Social security costs	32,414	27,711
Other pension costs	<u>48,723</u>	<u>40,491</u>
	<u>440,686</u>	<u>378,294</u>

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

	31/3/25	31/3/24
Partnership Services	<u>11</u>	<u>9</u>

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

	31/3/25	31/3/24
£60,000 - £70,000	<u>1</u>	<u>1</u>

The key management personnel comprise the Trustees and Chief Executive. The total employee Benefits of the key management personnel were £80,711 (2024 £81,931). The Trust purchased no Consultancy services from Trustees during the year (2024 £0).

**11. EX GRATIA PAYMENTS**

The charity made no settlement payment during the year ended 31 March 2025 (2024 £0).

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	802,006	189,058	991,064
Other trading activities	68,199	-	68,199
Investment income	<u>8,985</u>	<u>-</u>	<u>8,985</u>
<b>Total</b>	<b>879,190</b>	<b>189,058</b>	<b>1,068,248</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Contributions to partner organisations developing sporting activities and coaching	196,637	189,058	385,695
Supporting and co-ordinating the provision of sporting activities and opportunities	<u>498,899</u>	<u>-</u>	<u>498,899</u>
<b>Total</b>	<u><b>695,536</b></u>	<u><b>189,058</b></u>	<u><b>884,594</b></u>
<b>NET INCOME</b>	<b>183,654</b>	<b>-</b>	<b>183,654</b>
<b>Other recognised gains/(losses)</b>			
Actuarial gain on defined benefit scheme	<u>(32,000)</u>	<u>-</u>	<u>(32,000)</u>
<b>Net movement in funds</b>	<b>151,654</b>	<b>-</b>	<b>151,654</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>314,467</u>	<u>-</u>	<u>314,467</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>466,121</b></u>	<u><b>-</b></u>	<u><b>466,121</b></u>

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**13. TANGIBLE FIXED ASSETS**

	Fixtures and fittings	Computer equipment	Totals
	£	£	£
At 1 April 2024	16,580	31,795	48,375
Additions	-	6,298	6,298
31 March 2025	<u>16,580</u>	<u>38,093</u>	<u>54,673</u>
<b>DEPRECIATION</b>			
At 1 April 2024	16,580	26,043	42,623
Charge for year	-	<u>3,716</u>	<u>3,716</u>
At 31 March 2025	<u>16,580</u>	<u>29,759</u>	<u>46,339</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>5,752</u>	<u>5,752</u>
At 31 March 2025	<u>-</u>	<u>8,334</u>	<u>8,334</u>

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

	31/3/25	31/3/24
	£	£
Trade debtors	8,730	2,626
Prepayments and accrued income	4,418	3,369
Other Debtors	195	255
VAT	2,666	4,109
	<u>16,009</u>	<u>10,359</u>

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

	31/3/25	31/3/24
	£	£
Trade creditors	33,115	86,072
Social security and other taxes	12,999	8,318
Accruals and deferred income	120,278	108,358
Sundry Creditor	1,065	-
	<u>167,457</u>	<u>202,748</u>

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 April 2024	85,667
Amount released to income earned from charitable activities	(85,667)
Amount Deferred in year	<u>102,684</u>
Balance at 31 March 2025	<u>102,684</u>

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**16. LEASING AGREEMENTS**

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

	31/3/25	31/3/24
	£	£
Within one year - Building Lease	<u>-</u>	<u>2,531</u>

**17. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	466,121	(33,458)	432,663
<b>Restricted funds</b>			
Sport Welfare Officer	-	-	-
<b>TOTAL FUNDS</b>	<u>466,121</u>	<u>(33,458)</u>	<u>432,663</u>

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

	Incoming resources	Resources expended	Transfers	Gains and (losses)	Movement in funds
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	796,374	(801,480)	1,648	(30,000)	(33,458)
<b>Restricted funds</b>					
Sport Welfare Officer	34,944	(33,296)	(1,648)	-	-
<b>TOTAL FUNDS</b>	<u>831,318</u>	<u>(834,776)</u>	<u>-</u>	<u>(30,000)</u>	<u>(33,458)</u>

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 25**

**17. MOVEMENT IN FUNDS – continued**

**Comparatives for movement in funds**

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted Funds</b>			
General fund	474,198	(8,077)	466,121
<b>Restricted funds</b>			
Tackling Inequality	(159,731)	159,731	-
<b>TOTAL FUNDS</b>	<u>314,467</u>	<u>151,654</u>	<u>466,121</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	879,190	(695,536)	(32,000)	151,654
<b>Restricted funds</b>				
Tackling Inequality/Moving Communities	189,058	(189,058)	-	-
<b>TOTAL FUNDS</b>	<u>1,068,248</u>	<u>(884,594)</u>	<u>(32,000)</u>	<u>151,654</u>

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.

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**18. ANALYSIS OF CHANGES IN NET FUNDS**

Cash and cash equivalent	At 1/4/24	Cash flows	At 31/3/25
Cash	<u>£ 652,758</u>	<u>(£76,981)</u>	<u>£575,777</u>

**19. 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.

The total contribution made for the year ended 31 March 2025 was £13,000 (2024 - £13,000) of which employer's contributions totalled £10,000 (2024 - £10,000) and employees' contributions totalled £3,000 (2024 - £3,000).

Robert Bilton FFA of Hymans Robertson carried out a full actuarial valuation at 31 March 2022.

The amounts recognised in the balance sheet are as follows:

	Defined benefit pension plans	
	31/3/25	31/3/24
	£	£
Fair value of plan assets	<u>2,050,000</u>	<u>2,016,000</u>
Defined benefit obligation	<u>1,046,000</u>	<u>1,306,000</u>
Surplus not recognised	<u>1,004,000</u> <u>(1,004,000)</u>	<u>710,000</u> <u>(710,000)</u>
Net surplus/(liability)	<u>-</u>	<u>-</u>

Active Cheshire has not recognised the pension asset position, restricting the surplus to £nil, and reducing actuarial gains by the same amount.

The plan has a gross accounting surplus at the reporting date of £1.004m. In line with FRS 102 requirements Active Cheshire has not recognised an asset on the balance sheet as it is unable to recover the surplus, either through reduced contributions in the future, or through refunds from the plan.

The scheme's actuary has confirmed that they can demonstrate no economic benefit arising to Active Cheshire from an 'asset ceiling' calculation comparing the present value of future service costs to the present value of future contributions. The actuary has also confirmed that any refunds from the plan are contingent on future events.

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**19. EMPLOYEE BENEFIT OBLIGATIONS - continued**

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

	Defined benefit pension plans	
	31/3/25	31/3/24
	£	£
Current service cost	5,000	6,000
Net interest from defined benefit asset/liability	<u>(35,000)</u>	<u>(28,000)</u>
	<u>(30,000)</u>	<u>(22,000)</u>
Actual return on plan assets	<u>31,000</u>	<u>125,000</u>

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

	Defined benefit pension plans	
	31/3/25	31/3/24
	£	£
Defined benefit obligation	1,306,000	1,306,000
Current service cost	5,000	6,000
Contributions by scheme participants	3,000	3,000
Interest cost	63,000	62,000
Actuarial gains	(321,000)	(62,000)
Benefits paid	<u>(10,000)</u>	<u>(9,000)</u>
	<u>1,046,000</u>	<u>1,306,000</u>

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

	Defined benefit pension plans	
	31/3/25	31/3/24
	£	£
Fair value of scheme assets	2,016,000	1,887,000
Contributions by employer	10,000	10,000
Contributions by scheme participants	3,000	3,000
Interest income	98,000	90,000
Actuarial (losses)/gains	(67,000)	35,000
Benefits paid	<u>(10,000)</u>	<u>(9,000)</u>
	<u>2,050,000</u>	<u>2,016,000</u>

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**19. EMPLOYEE BENEFIT OBLIGATIONS - continued**

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

	Defined benefit pension plans	
	31/3/25	31/3/24
	£	£
Actuarial gains	<u>254,000</u>	<u>97,000</u>

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

	Defined benefit pension plans	
	31/3/25	31/3/24
	Equities	49%
Bonds	38%	36%
Property	12%	12%
Cash	1%	2%

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

	31/3/25	31/3/24
Discount rate	5.85%	4.85%
Future salary increases	3.40%	3.45%
Future pension increases	2.70%	2.75%

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

	31/3/25	31/3/24
Retiring today:		
Males	21.0	21.1
Females	23.3	23.4
Future:		
Males	22.9	23.0
Females	26.0	26.0

**Defined contribution scheme**

The company makes contributions to a defined contribution pension scheme for its employees. The cost for the period was £38,678 (2024 - £30,709).

**ACTIVE CHESHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**20. RELATED PARTY DISCLOSURES**

During the year Active Cheshire made no related party transactions (2024 £112).

**21. 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.

**22. COMPANY LIMITED BY GUARANTEE**

The Trust 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.

**23. DISCLOSURE OF FUNDING FROM PUBLIC BODIES**

	Sport England	Champs Public Health Collaborative	Local Commissions	Alder Hey Children's NHS	RSPH	Non- Public	Total
	£	£	£	£	£	£	£
Revenue grants	638,353	86,400	30,000	-	500	-	755,253
Capital grants	-	-	-	-	-	-	-
Membership Income	-	-	-	-	-	-	-
Sponsorship income	-	-	-	-	-	-	-
Other income	-	-	44,647	13,284	-	18,134	76,065
<b>Total Income</b>	<b>638,353</b>	<b>86,400</b>	<b>74,647</b>	<b>13,284</b>	<b>500</b>	<b>18,134</b>	<b>831,318</b>
Salaries	413,781	-	-	13,284	500	-	427,565
Overheads/Support costs	51,068	-	-	-	-	-	51,068
Inactivity projects	-	-	-	-	-	-	-
Local delivery projects	71,230	91,395	77,099	-	-	2,007	241,731
Capital facilities projects	-	-	-	-	-	-	-
Clubs	-	-	-	-	-	-	-
Young people	-	-	-	-	-	-	-
Other costs	144,412	-	-	-	-	-	144,412
<b>Total Expenditure</b>	<b>680,491</b>	<b>91,395</b>	<b>77,099</b>	<b>13,284</b>	<b>500</b>	<b>2,007</b>	<b>864,776</b>
<b>Net Income</b>	<b>(42,138)</b>	<b>(4,995)</b>	<b>(2,452)</b>	<b>-</b>	<b>-</b>	<b>16,127</b>	<b>(33,458)</b>

**ACTIVE CHESHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**23. DISCLOSURE OF FUNDING FROM PUBLIC BODIES - continued**

	Sport England	Champs Public Health Collaborative	Local Commissions	Alder Hey Children's NHS	RSPH	Non- Public	Total
	£	£	£	£	£	£	£
<b>Cash Reconciliation</b>							
Released to income Statement	610,324	91,395	62,099	13,284	-	2,007	779,109
Transfer to deferred grant	27,734	66,400	8,550	-	-	-	102,684
<b>Cash received during financial year</b>	<b>638,058</b>	<b>157,795</b>	<b>70,649</b>	<b>13,284</b>	<b>-</b>	<b>2,007</b>	<b>881,793</b>
<b>Deferred grant reconciliation</b>							
Opening balance	70,167	-	15,000	-	500	-	85,667
Transfers in	27,734	66,400	8,550	-	-	-	102,684
Release to income Statement	(70,167)	-	(15,000)	-	(500)	-	(85,667)
<b>Closing Balance</b>	<b>27,734</b>	<b>66,400</b>	<b>8,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,684</b>
<b>Total Expenditure</b>	<b>680,491</b>	<b>91,395</b>	<b>77,099</b>	<b>13,284</b>	<b>500</b>	<b>2,007</b>	<b>864,776</b>
<b>Deferred grant reconciliation</b>							
Opening balance	70,167	-	15,000	-	500	-	85,667
Cash received	638,058	157,795	70,649	13,284	-	2,007	881,793
Release to income Statement	(680,491)	(91,395)	(77,099)	(13,284)	(500)	(2,007)	(864,776)
<b>Closing Balance</b>	<b>27,734</b>	<b>66,400</b>	<b>8,550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,684</b>

**ACTIVE CHESHIRE**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	31/3/25	31/3/24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants and contracts	768,537	991,064
<b>Other trading activities</b>		
Sundry income	<u>46,731</u>	<u>68,199</u>
	815,268	1,059,263
<b>Investment income</b>		
Deposit account interest	<u>16,050</u>	<u>8,985</u>
<b>Total incoming resources</b>	831,318	1,068,248
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Bad debts	-	(1,020)
<b>Charitable activities</b>		
Contribution to partners	241,731	385,695
Wages	359,549	310,092
Social Security	32,414	27,711
Pensions	48,723	40,491
Equipment and facilities	2,519	4,316
Insurance	2,911	2,858
Telephone	3,071	3,170
Printing, postage and photocopying	1,090	1,029
Sundry office costs	29,543	11,503
Travelling expenses	7,619	7,516
Training fees	2,265	4,266
Rent and premises costs	15,931	9,921
Marketing	3,611	25,125
Refreshments	2,534	1,537
Computer expenses	3,549	2,713
Professional fees	89,005	54,868
Memberships and subscriptions	15,433	12,748
Defined benefit scheme service cost	5,000	(4,000)
Defined benefit scheme net interest	<u>(35,000)</u>	<u>(28,000)</u>
	<u>831,498</u>	<u>873,559</u>

