

ACTIVE COMMUNITIES NETWORK LIMITED

England & Wales · Charity number 1121216

Details

Other names	LONDON ACTIVE COMMUNITIES LTD
Status	Registered
Legal form	Charitable company
Company number	06086438
Registered	2007-10-15
Register	View on the Charity Commission register

Contact

Address	C/O Cox Costello Batchworth Lock House 99 Church Street Rickmansworth Hertfordshire WD3 1JJ
Phone	020 7407 8177
Email	finance@activecommunities.org.uk
Website	www.activecommunities.org.uk

Activities

Objects: THE OBJECTS OF THE COMPANY ARE TO PROMOTE FOR THE BENEFIT OF PEOPLE BOTH NATIONALLY AND INTERNATIONALLY, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE THE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS WITH THE OBJECTS OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS AND WITH THE VIEW OF REDUCING SOCIAL ISOLATION AND BUILDING COMMUNITY COHESION.

Activities: Delivery of projects within deprived neighbourhoods. Provision of personal development and training opportunities for young people and volunteers across London. Research and evaluation to evidence the impact of activity.

Classification

- **How:** Provides Human Resources, Provides Services, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LONDON AND THE SOUTH EAST OF ENGLAND
- Northern Ireland
- South Africa
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,879,562	£1,727,441	£1,087,663	38
2024-03-31	£2,100,644	£1,977,032	£935,542	41
2023-03-31	£2,114,591	£2,070,941	£811,930	59
2022-03-31	£2,448,148	£2,246,608	£768,280	52
2021-03-31	£1,817,732	£1,722,321	£566,740	60

Trustees

Name	Role	Appointed
Councillor William Jean Charles HOUNGBO Cllr.		2020-01-24
Edward James Hepworth		2019-08-27
Henry Connolly		2020-03-27
Lorraine Morrissey-McCann		2025-12-05
Mary Nolan		2021-03-25
Philip Samuel Evans		2020-03-27
Professor Claire Alexander		2020-08-21

ACTIVE COMMUNITIES NETWORK LIMITED

England & Wales - Charity number 1121216

Accounts

REGISTERED COMPANY NUMBER: 06086438 (England and Wales)
REGISTERED CHARITY NUMBER: 1121216 (England and Wales)

ACTIVE COMMUNITIES NETWORK LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

MCA Audit Limited
Chartered Accountants and Statutory Auditors
7 St. Johns Road,
Harrow, England,
HA1 2EY

ACTIVE COMMUNITIES NETWORK LIMITED

CONTENTS
FOR THE YEAR ENDED 31 MARCH 2025

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 7
Statement of Trustees' Responsibilities	8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 to 25

ACTIVE COMMUNITIES NETWORK LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES	Mr E J Hepworth Mr H C Connolly Mr P S Evans Mr W J C Hougbo Professor C Alexander Ms M Nolan
COMPANY SECRETARY	Kerry Secretarial Services Limited
JOINT CHIEF EXECUTIVES	Mr J Donnelly Mr O Rahman
REGISTERED COMPANY NUMBER	06086438 (England and Wales)
REGISTERED CHARITY NUMBER	1121216 (England and Wales)
AUDITORS	MCA Audit Limited Chartered Accountants and Statutory Auditors 7 St. Johns Road, Harrow, England, HA1 2EY
BANKERS	Barclays Bank UK PLC Leicester,Leicestershire UK LE87,2BB
Website	http://www.activecommunities.org.uk

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES
Objectives and aims

In 2006, several small groups and project workers came together with a clear purpose: to tackle the inequality that blights marginalised communities. From those beginnings grew Active Communities Network.

Having due regard to public benefit, Active Communities Network is a Sport for Development charity committed to Tackling inequality through inspiring change and creating opportunities - the ACN way. We use Sport and Positive Activities to enable change in young people & communities which have been disadvantaged. The use and promotion of sport and positive activities helps to give opportunities and prospects to improve youth citizenship, social inclusion and community cohesion in the UK and overseas.

Our Vision

We are a youth and community development organisation with a simple but powerful vision: to tackle inequality, inspire change and create opportunities. What makes us different is how we bring our vision to life – the ACN Way. By providing positive activities, informal education and meaningful work, the ACN methodology helps young people develop skills, create opportunities and celebrate their successes. That’s what we call progress.



Significant activities

All programmes are led by professionals based on individual needs/referral mechanisms.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Active Communities Network 4 Pillar Structure

Pillar 1: Sports & activities

Sports, Arts, Drama, Outdoor education, Life skills, Mindfulness activities etc

Pillar 2: Building Relationships

Conversation, Sharing life experiences, Relationship development, Social action, Volunteering, Personal and social development etc

Pillar 3: Education

Formal and informal education, this begins with a conversation and relationship development, and moves on to establishing an individual needs-led approach to education. This can range from sharing experiences to studying for a PhD.

Pillar 4: Support & healing

Trauma-informed practice, Reflective practice, Alternative therapies, Aquatic therapy, Residential services, Outdoor/Nature and wellbeing retreats etc

Like any charity, Active Communities Network(ACN) we continue to work in an ever changing social, economic, and political environment, whilst ensuring our programmes and services remain sustainable and deliver the highest quality outcomes for our users. ACN have continued to adapt to the challenge post Covid 19 and continue to liaise with and worked alongside funders, partners and the community to deliver quality projects via alternative methods ensuring the needs of young people were still met.

Frontline Projects: Delivering youth, sports and positive engagement services in areas of high deprivation and youth crime, focusing on London, Manchester, and Belfast. The majority of services are delivered face to face but we have continued to offer services via digital means to participants and groups who still require such means.

Training and Citizenship: Through our learning centre we deliver personal development, vocational training and accredited courses to national standards 1 & 2, and support participants to utilise those skills through social action projects that benefit the wider community.

Workforce Development: The strength of Active Communities Network lies within its staff, whether full - time, part - time or volunteer, many of whom come from the very communities in which we work and in many cases through our own programmes. We invest in our staff through on-going training and professional development and ensure that core team members are multi-skilled. All our full - time staff are qualified in at least two of the following three vocational areas – Sports' Coaching, Youth and Community Work and/or Education and Lifelong Learning. We also offer training to like-minded organisations in the UK and Ireland, and globally via an International Development Manager.

Partnership & Consortium Programming: We have a firm belief in the value of networks and joint working. In this way we can maximise the impact of funding, avoid duplication and provide a wider range of services to our communities. Partnerships also mean specialist services can be provided within a wider supportive framework of activity to support the most vulnerable in our society. As the geographic reach of Active Communities Network has expanded, so too has our need for strong, reliable partners who share our vision and values. This applies to our delivery, funding and strategic partners across all regions and areas of our work.

Research and Evaluation: We understand that funders, partners and project staff need to ensure that programmes are practical, cost effective and achieve results. Active Communities Network has adopted an online monitoring and evaluation framework developed specifically to reflect our programmes, to provide us with evidence to demonstrate a range of outputs. To complement this evidence base, we implement independent evaluations that provide qualitative reports on outcomes, methodologies, best practice and recommendations.

Promoting a mixed Economy: Active Communities Network has adopted a 'mixed economy' approach to our work to ensure we are not overly reliant on a single funding system. Private sector partnerships, grant making trusts, statutory sector and government grants, social enterprise activity and fundraising events are all key components of our financial structure.

Public benefit

The trustees/directors have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Volunteers

Active Communities Network benefits greatly from the commitment and support of 549 volunteers and their contribution is gratefully acknowledged. The contributions of volunteers have been excluded from the Statement of Financial Activities as the value of their contribution to the charity cannot be reasonably quantified in financial terms.

During 2024–25, the organisation and the wider sector continued to face significant challenges. Austerity measures within local authorities, reductions in private sector sponsorship, and the ongoing pressures of the cost-of-living crisis have created a demanding operating environment. These factors have influenced our ability to deliver services and have impacted the communities we support. Despite these challenges, the charity remains committed to its objectives and has taken proactive steps to safeguard sustainability and maintain high-quality outcomes.

Despite this backdrop, the charity has continued to implement and promote a range of developments throughout the financial year and remains committed to building on these as we move into and beyond 2024–25.

Principal achievements have been: -

- Review of all aspects of Active Communities Network to ensure fit for purpose within the localities.
- Sourced additional funding relevant to the needs of the participants and the Strategic Plan for the charity.
- Network and Lobby to help combat and tackle inequalities.
- Implementation of Safeguarding, Personnel, Risk & Audit Subgroups
- Enhanced and Developed New Partnerships and Consortiums
- The 'A.C.N Way' rolled out across the organisation and network partners.
- Developed a range of new partnerships whilst focusing on a localised approach to grow our network and 'The A.C.N Way'
- Secured new Funding tailored to the Needs and Pathways for participants and the wide communities
- Continued to review on the work in all Areas to ensure that work across the A.C.N network is reflective and relevant to the localised issues and needs.
- Secure additional Resources in targeted areas of work
- Continued to develop a PR Strategy for Brand and Publicity
- Restructuring the key part of the organisation to save on central costs
- Successfully recruited key leads for the UK fund in each region

FINANCIAL REVIEW

Financial position as at 31 March 2025

The surplus for the reporting year was £152,121 (2024: £123,612).

Incoming resources were £1,879,562 (2024: £2,100,644).

Outgoing resources were £1,727,441 (2024: £1,977,032).

Net current assets were £1,062,233 (2024: £913,405).

Principal funding sources

During the year the principal source of funds came from a mixture of avenues including:

- Statutory sector grants: from Belfast City Council, Central Government, Department of Foreign Affairs – Shared Island, Westminster, Executive Office (NI), Department for Communities (NI), Sport England, Southwark Council, The London Mayor's Office and several local authorities, Greater London Authority NHS etc
- Grant giving Trusts and Foundations - principally the Hyde Group, International Fund for Ireland.
- National grant making bodies, primarily The National Lottery Fund, Sport England
- Corporate investment - principally via the Beyond Sport Under Armour and Belfast Harbour Commission.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW

Reserves policy

Introduction

The Charity Commission recognises the need for charities to hold sufficient reserves to secure their viability beyond the immediate future and to protect themselves against future uncertainties. It recommends that charities should be able to demonstrate, by reference to the charity's current position and prospects, why holding a particular level of reserves is right for the charity at the present time. Responsibility for establishing an appropriate reserves policy lies with the trustees of the charity.

The charity's reserves are allocated to two different types of funds in its financial statements:

Restricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes. The level of restricted funds as at the end of the year was £895,067 (2024: £733,744).

Unrestricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has not specified what the money should be spent on thereby granting the trustees full control to spend on general activities which further the objectives of the charity. The level of unrestricted funds as at the end of the year was £192,596 (2024: £161,798).

Reasons for Unrestricted funds

The organisation's balance of unrestricted funds is built up for three main reasons: a) operational contingency b) innovation and change and c) upfront investment resulting in social returns and future cost synergies.

Unrestricted reserves may be needed to provide cover and security in the following specific events:

- any salary, administration, accommodation and support costs, without which the charity could not function, in the event of a loss of or reduction in funding
- any notice and redundancy costs should it be necessary to reduce core staffing levels, or if project staff cannot be redeployed when funding comes to an end
- any working capital when funding is delayed or paid in arrears
- any deficits arising on restricted funds
- any unbudgeted events such as sickness, maternity leave, recruitment to fill existing posts, unexpected replacement of capital items
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income

Policy and procedures

The trustees have reviewed the level of reserves needed by the charity and agreed that:

- the charity should aim to hold unrestricted reserves which are sufficient and will normally exceed six month's estimated operating costs (defined as expenses excluding any partnership payments) for the organisation during the following 12 months;
- should reserves fall below the stated level, the trustees and the chief executive will endeavour to raise additional unrestricted funds as a matter of urgency, or take steps to reduce operating costs; and
- a summary of this reserves policy and a statement regarding the current level of reserves will be included in the charity's annual report, as required by the Charity Commission's SORP (Statement of Recommended Practice).

Reserves review

The level of reserves will be reviewed annually by the trustees, and charity's financial position will be monitored by the trustees on a regular basis (unless financial circumstances require a more urgent change).

The reserves balance will naturally vary over time due to planned and unplanned factors. Planned fluctuations may occur when reserves are used in accordance with the organisation's strategic plans & developments. Unplanned fluctuations may result from temporary cash flow gaps, delays in funding, or emergency expenditures necessary to maintain service delivery. The organisation aims to replenish reserves after use, ensuring that balances remain within the minimum thresholds set out within the reserves policy. These variations reflect prudent financial management and the organisation's commitment to both stability, continuity, and growth.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

FUTURE PLANS

Key plans for the development of the charity in 2025-26 include:

- The 'A.C.N Way' being presented and rolled out across the 3 sectors across England, NI & Wales.
- Continue to Review all aspects of Active Communities Network to ensure fit for purpose within the localities.
- Continue to source additional funding relevant to the needs of the participants and focusing on the remit of the Strategic Plan for the charity.
- Extensive effort to Network and Lobby to help combat and tackle inequalities.
- Continuation of Finance and Risk Subgroup
- Roll out the New Sport England Pilot Programme
- Further growth of our Partnership and Consortium approach
- Further growth of corporate partnerships and workforce development
- Continue to Develop the Social Enterprise/CIC in Belfast
- Explore opportunities for new and innovative Funding tailored to Needs and Pathways for participants and the wide communities
- Explore, Evaluate and reflect on the work in all Areas to ensure that work across the A.C.N network is reflective and relevant to the localised issues and needs.
- Secure additional Resources in targeted areas of work
- Develop PR Strategy for Brand and Publicity
- Expand digital engagement and online resources to reach more young people and communities.
- Develop new partnerships with schools, local authorities, and community organisations to strengthen delivery.
- Introduce enhanced monitoring and evaluation systems to measure impact and improve reporting.
- Invest in staff development and training to build capacity and knowledge across all regions.
- Launch targeted campaigns to raise awareness of ACN's work and attract new supporters and volunteers

This will enable the charity to continue to be at the forefront of the Youth, Community and Social Development: whilst continuing to deliver high quality services to the young people and communities with which we work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Active Communities Network incorporated on 6 February 2007 and is governed by its Memorandum and Articles of Association, originally adopted by special resolution dated 24 January 2007. The Memorandum and Articles of Association have since been amended and the latest governing document has been adopted by special resolution dated 8 September 2009.

Charity status

ACN is a company limited by guarantee without share capital, as defined by the Companies Act 2006. and is a registered charitable company with the Charity Commission.

ACN was registered as a charity, dated 15 October 2007, with the Charity Commission.

Membership

The company has no share capital, but in the event of the company winding up, the members have undertaken to contribute a sum not exceeding £1 to the assets of the company. Trustees are not members as individuals and therefore do not hold guarantees.

Recruitment and appointment of new trustees

The Board of Trustees can appoint new trustees by Ordinary Resolution. New trustees are appointed who have a knowledge and experience of the sport, youth / community development and education sectors in both the UK and overseas or have a specialist knowledge base that can aid the charity in achieving its goals and meeting its responsibilities.

Organisational structure

The charity is managed by regular trustees' meetings.

On a day-to-day basis the business is managed by the joint Chief Executive Officers, responsible for the wider strategy and performance of the charity and its obligations.

The joint Chief Executive Officers manage a senior staff team comprised of 2 Directors of Programmes across London, Belfast, and Manchester responsible for the performance, sustainability and growth of regional and national initiatives, a Director of HR and Finance responsible for the financial wellbeing and planning of the charity and its staffing support structures alongside Operations Manager responsible for the governance of the charity. Local project delivery is managed by relevant managers and co-ordinators who oversee delivery staff.

ACTIVE COMMUNITIES NETWORK LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Induction and training of new trustees

New trustees are provided with a one-to-one briefing of the charity's objectives and procedures and their own responsibilities as a trustee. Adapted Skills Matrix to highlight and promote opportunities within specific skills set and experience.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Risks and risk management are discussed at Risk and Finance sub board meetings quarterly, with the joint Chief Executive Officers and senior staff team flagging new risks with trustees as they occur. These are also ratified and discussed at Board meetings as and when required.

ACTIVE COMMUNITIES NETWORK LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

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

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

- 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

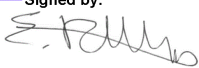
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Reappointment of Auditors

The auditors, MCA Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Report of the trustees, approved by order of the board of trustees as the company directors on 17 December 2025 and signed on its behalf by:

Signed by:

4CFB8DC6847C4DE.....
 Mr E J Hepworth - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

Opinion

We have audited the financial statements of Active Communities Network Limited (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 notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We designed procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charity's constitution, tax legislation and Companies Act 2006; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, Health and Safety Act, employment law, pensions legislation, Charities Act, fundraising regulations and Child safeguarding.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management, and via inspection of the company's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of non-compliance throughout the audit, we also specifically considered where and how fraud may occur within the company.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements, including: the company's constitution, relevant financial reporting standards; company law; tax legislation and distributable profits legislation and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance with laws and regulations that could have a material impact on the financial statements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations, journal entries crediting cash or any revenue account, and journal entries posted by senior management;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the performance statement and the Balance Sheet] includes a number of items selected on a random basis;

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

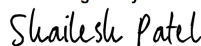
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

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

Use of our report

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

DocuSigned by:



AA95DD89397C440

Shailesh Patel (Senior Statutory Auditor)
for and on behalf of MCA Audit Limited
Chartered Accountants and Statutory Auditors
7 St. Johns Road,
Harrow, England,
HA1 2EY

Date: 17 December 2025

ACTIVE COMMUNITIES NETWORK LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME FROM					
Donations	2	6,351	485	6,836	13,710
Charitable activities					
Active communities	3	43,281	1,812,944	1,856,225	2,069,392
Deposit Account interest		<u>16,501</u>	<u>-</u>	<u>16,501</u>	<u>17,542</u>
Total		66,133	1,813,429	1,879,562	2,100,644
EXPENDITURE ON					
Charitable activities					
Active communities	4	<u>35,335</u>	<u>1,692,106</u>	<u>1,727,441</u>	<u>1,977,032</u>
Total		<u>35,335</u>	<u>1,692,106</u>	<u>1,727,441</u>	<u>1,977,032</u>
NET INCOME		30,798	121,323	152,121	123,612
Net movement in funds		30,798	121,323	152,121	123,612
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>161,798</u>	<u>773,744</u>	<u>935,542</u>	<u>935,542</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>192,596</u></u>	<u><u>895,067</u></u>	<u><u>1,087,663</u></u>	<u><u>935,542</u></u>

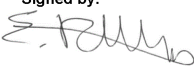
The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**BALANCE SHEET
31 MARCH 2025**

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	10	25,430	22,137
CURRENT ASSETS			
Debtors	11	287,706	206,971
Cash at bank		<u>1,052,811</u>	<u>1,085,099</u>
		1,340,517	1,292,070
CREDITORS			
Amounts falling due within one year	12	(278,284)	(378,665)
NET CURRENT ASSETS		<u>1,062,233</u>	<u>913,405</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,087,663	935,542
NET ASSETS		<u>1,087,663</u>	<u>935,542</u>
FUNDS	15		
Unrestricted funds		192,596	161,798
Restricted funds		<u>895,067</u>	<u>773,744</u>
TOTAL FUNDS		<u>1,087,663</u>	<u>935,542</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2025 and were signed on its behalf by:

Signed by:

4CFB8DCFB#7C4DE.....
 Mr E J Hepworth – Trustee

REGISTERED COMPANY NUMBER: 06086438 (England and Wales)
REGISTERED CHARITY NUMBER: 1121216 (England and Wales)

The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	17	<u>(44,426)</u>	<u>52,512</u>
Net cash provided by operating activities		<u>(44,426)</u>	<u>52,512</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,363)	(4,097)
Interest received		<u>16,501</u>	<u>17,543</u>
Net cash used in investing activities		<u>12,138</u>	<u>13,446</u>
Change in cash and cash equivalents in the reporting period		(32,288)	(39,066)
Cash and cash equivalents at the beginning of the reporting period		<u>1,085,099</u>	<u>1,124,165</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,052,811</u></u>	<u><u>1,085,099</u></u>

The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022) (Charity SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Active Communities Network Limited meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Preparation of the financial statements on a going concern basis

The financial statements are drawn up on the going concern basis which assumes Active Communities Network will continue in operational existence for the foreseeable future. The Board of Trustees have given due consideration to the working capital and cash flow requirements of Active Communities Network. The Board of Trustees consider Active Communities Network's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

Having made their assessment the Trustees consider that there is no material uncertainty regarding the going concern status of the charity.

Income**Income Recognition**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Donations and Grants

Donation and grants which have the characteristics of a gift are recognised immediately on receipt. This is unless there are time constraints imposed by the donor or conditions or terms are imposed which must be met prior to entitlement passing which are not wholly within the control of the charity.

Grants which have the characteristics of a gift which have restrictions on their usage to certain activities or purposes within the charity are treated as restricted income.

These incoming resources are recognised as donations.

Contractual Income and Grants with performance related conditions are recognised as performance conditions are met (i.e., as related goods and services are provided).

These income resources are recognised as income from charitable activities.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received, and the value of the incoming resources can be measured with sufficient reliability.

Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****1. ACCOUNTING POLICIES - continued****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. A further analysis of this expenditure is given in the notes to the financial statements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- Cost of raising funds comprises the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs of the charity's services undertaken to further the purpose of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated as expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

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	- 33% on cost

All tangible fixed assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation. The cost of a tangible fixed asset initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Taxation

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason, the charity is generally unable to recover input VAT it incurs on goods and services purchased.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or governing document.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects in the previous year where cost will not be met by the funder. Transfers between restricted funds and from restricted to unrestricted funds are made with the permission of the funder.

Further details of each fund are disclosed in the notes to the financial statements.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****1. ACCOUNTING POLICIES - continued****Operating leases**

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

The charitable company operates a group personal pension plan (GPPP). Employees contract directly with the pension company and have their own plan in their own name within the GPPP. Contributions by the charity and employees are determined by the scheme rules. The charity acts as agent in collecting and paying over employee pension contributions. Once the contributions have been paid, the charity as employer has no further obligations. From 1 April 2015, under the Pensions Act 2008, the charity must put certain staff into a pension scheme and contribute towards it. This is called automatic enrolment and the GPPP is compliant in this regard. Contributions charged to the Statement of Financial Activities in respect of pension costs is the total of contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Contributions outstanding at the reporting date amounted to £5,508 (2024: £4,106).

Cash and Cash Equivalents

Cash and cash equivalents include cash and short-term cash deposits.

Provisions

Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments including trade and other debtors and trade creditors. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgement and Key Sources of Estimation Uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

2. DONATIONS

	Unrestricted Funds	Restricted Funds	31.3.25 Total Funds	31.3.24 Total Funds
	£	£	£	£
AJ Clean	250	-	250	-
BCT NI	30	-	30	-
Belfast City Council	-	-	-	2,500
Beyond Sport	-	485	485	-
Harperc	-	-	-	4,000
Jack Petchey Fund	-	-	-	4,760
Jefferies	600	-	600	550
K Graham Trust	-	-	-	1,400
MF Donations	1,236	-	1,236	-
Sydenham Consultant	-	-	-	500
WBE - Ortus	4,235	-	4,235	-
	<u>6,351</u>	<u>485</u>	<u>6,836</u>	<u>13,710</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	31.3.25	31.3.24
Activity	Funds	Funds	Total	Total
	£	£	£	£
Active Communities Network Services	14,377	-	14,377	6,433
Active communities Network Small				
Grants/Funding	28,904	-	28,904	6,470
AP Southwark Council	-	-	-	7,334
BCC PCSP EmpowHER Programme	-	2,365	2,365	10,290
Beyond Sport Under Armour	-	-	-	4,185
Big Lottery - BLF Goals	-	82,551	82,551	169,103
Children In Need	-	-	-	17,100
Civic Leadership Southwark Council	-	77,300	77,300	-
Dept of Economy - Young Women	-	-	-	9,942
Dept for Economy - Job Scheme	-	9,678	9,678	3,447
DFA Shared Island Civic Society Fund	-	20,278	20,278	-
Education Authority	-	5,999	5,999	-
EIP Lambeth Consortium	-	47,550	47,550	15,582
European Social Fund	-	-	-	37,502
GLA Hyde - Girlhood Active	-	-	-	(15,000)
GLA Hyde - Ambition Plus	-	14,000	14,000	12,502
GLA / Millwall - Breaking Barriers	-	-	-	(14,543)
GLA New Deal for Young People	-	-	-	242,499
Harbour Commission Belfast	-	-	-	35,042
NIO Inclusion	-	-	-	97,175
Irish Youth Foundation Coca Cola	-	410	410	3,812
Jack Petchey	-	-	-	7,834
Maudsley Charity	-	15,000	15,000	-
MTVH Clapham Park Lambeth	-	45,000	45,000	1,000
NHS Vanguard	-	62,500	62,500	239,583
NL Arts Meets Sport	-	24,500	24,500	97,998
New Deal for Young People Scale UP	-	124,988	124,988	291,637
National Football League Foundation	-	27,500	27,500	13,750
Positive Futures – Youth Netic	-	29,730	29,730	-
Propel	-	239,874	239,874	445,882
Sport England Supporting Local Organisations	-	77,708	77,708	-
TNLFUK UK Fund	-	317,263	317,263	-
United St Saviours Change Makers	-	70,000	70,000	-
VRU - Myends	-	493,750	493,750	276,563
Young Manchester -Keeping Children and-				
-Young People Safe	-	25,000	25,000	40,000
Young Manchester - East	-	-	-	6,000
	<u>43,281</u>	<u>1,812,944</u>	<u>1,856,225</u>	<u>2,069,392</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

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

	31.3.25 £	31.3.24 £
Government Grants	62,500	336,758
Local Authority	105,729	28,854
Local Government	1,121,918	1,428,881
The National Lottery Community Fund	399,944	166,227
Trust Grants	120,618	77,911
Other Grants	28,904	-
	<u>1,839,613</u>	<u>2,038,631</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Active communities	<u>1,415,988</u>	<u>311,453</u>	<u>1,727,441</u>

5. SUPPORT COSTS

	Management £	Governance Costs £	Totals £
Active communities	<u>304,021</u>	<u>7,432</u>	<u>311,453</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	31.3.25 £	31.3.24 £
Auditors' remuneration	4,852	4,852
Auditors' remuneration - other services	2,580	2,786
Depreciation - owned assets	1,070	7,069
Other operating leases	<u>67,929</u>	<u>71,610</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

During the year, total travel and subsistence expenses incurred by the Trustees amounted to £nil (2024: £nil).

8. STAFF COSTS

	31.3.25 £	31.3.24 £
Wages and salaries	684,505	701,444
Social security costs	60,354	65,425
Other pension costs	<u>17,959</u>	<u>18,800</u>
	<u>762,818</u>	<u>785,669</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****STAFF COSTS-** continued

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

	31.3.25	31.3.24
Charitable activities	10	10
Charitable activities – Sessional hours	21	28
Management and administration	6	2
Finance	<u>1</u>	<u>1</u>
	<u>38</u>	<u>41</u>

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

	31.3.25	31.3.24
£60,000 - £70,000	<u>2</u>	<u>2</u>

Key Management Remuneration

The key management personnel of the charity, comprise the Board of Trustees, two joint Chief Executive officers, Finance and HR Director and two directors of Programmes. The total employee benefits of the key management personnel of the charity were £319,895 (2024: £361,677).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,950	4,760	13,710
Charitable activities			
Active communities	18,399	2,050,993	2,069,392
Investment income	<u>17,542</u>	<u>-</u>	<u>17,542</u>
Total	44,891	2,055,753	2,100,644
EXPENDITURE ON			
Charitable activities			
Active communities	45,939	1,931,093	1,977,032
Total	<u>45,939</u>	<u>1,931,093</u>	<u>1,977,032</u>
NET INCOME/(EXPENDITURE)	(1,048)	124,660	123,612
Net movement in funds	(1,048)	124,660	123,612
RECONCILIATION OF FUNDS			
Total funds brought forward	162,846	649,084	811,930
TOTAL FUNDS CARRIED FORWARD	<u>161,798</u>	<u>773,744</u>	<u>935,542</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	4,602	92,397	96,999
Additions	-	4,363	4,363
At 31 March 2025	<u>4,602</u>	<u>96,760</u>	<u>101,362</u>
DEPRECIATION			
At 1 April 2024	3,066	71,796	74,862
Charge for year	259	811	1,070
At 31 March 2025	<u>3,325</u>	<u>72,607</u>	<u>75,932</u>
NET BOOK VALUE			
At 31 March 2025	<u>1,277</u>	<u>24,153</u>	<u>25,430</u>
At 31 March 2024	<u>1,536</u>	<u>20,601</u>	<u>22,137</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	283,330	200,981
Other debtors	4,376	4,376
Prepayments and accrued income	-	1,614
	<u>287,706</u>	<u>206,971</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	212,721	157,310
Social security and other taxes	17,798	17,457
Other creditors	5,766	5,048
Accruals and deferred income	41,999	198,850
	<u>278,284</u>	<u>378,665</u>

Included in accruals and deferred income is deferred income of £41,999 (2024: £20,000). See note 18.

13. LEASING AGREEMENTS

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

	31.3.25 £	31.3.24 £
Within one year	<u>16,677</u>	<u>16,496</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
Fixed assets	25,430	-	25,430	22,137
Current assets	257,045	1,083,472	1,340,517	1,292,070
Current liabilities	(89,879)	(188,405)	(278,284)	(378,665)
	<u>192,596</u>	<u>895,067</u>	<u>1,087,663</u>	<u>935,542</u>

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General	161,798	30,798	192,596
	<u>161,798</u>	<u>30,798</u>	<u>192,596</u>
Restricted funds			
Government	100,000	59,960	159,960
Local Authority	37,734	(752)	36,982
Local Government	519,812	(98,105)	421,707
Social Investment Fund	7,500	-	7,500
The National Lottery Community Fund	85,851	130,098	215,949
Trust Grants	<u>22,847</u>	<u>30,122</u>	<u>52,969</u>
	<u>773,744</u>	<u>121,323</u>	<u>895,067</u>
TOTAL FUNDS	<u>935,542</u>	<u>152,121</u>	<u>1,087,663</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	66,133	(35,335)	30,798
	<u>66,133</u>	<u>(35,335)</u>	<u>30,798</u>
Restricted funds			
Government	62,500	(2,540)	59,960
Local Authority	105,729	(106,481)	(752)
Local Government	1,124,283	(1,222,388)	(98,105)
Social Investment Fund	-	-	-
The National Lottery Community Fund	399,814	(269,716)	130,098
Trust Grants	<u>121,103</u>	<u>(90,981)</u>	<u>30,122</u>
	<u>1,813,429</u>	<u>(1,692,106)</u>	<u>121,323</u>
TOTAL FUNDS	<u>1,879,562</u>	<u>(1,727,441)</u>	<u>152,121</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General	162,846	(1,048)	161,798
	<u>162,846</u>	<u>(1,048)</u>	<u>161,798</u>
Restricted funds			
Government	33,970	66,030	100,000
Local Authority	46,165	(8,431)	37,734
Local Government	491,879	27,933	519,812
Social Investment Fund	10,000	(2,500)	7,500
The National Lottery Community Fund	40,000	45,851	85,851
Trust Grants	<u>27,070</u>	<u>(4,223)</u>	<u>22,847</u>
	<u>649,084</u>	<u>124,661</u>	<u>773,744</u>
TOTAL FUNDS	<u>811,930</u>	<u>123,613</u>	<u>935,542</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	<u>44,891</u>	<u>(45,939)</u>	<u>(1,048)</u>
	44,891	(45,939)	(1,048)
Restricted funds			
Government	336,758	(270,728)	66,030
Local Authority	36,334	(44,765)	(8,431)
Local Government	1,429,571	(1,401,638)	27,933
Social Investment Fund	(2,496)	(4)	(2,500)
The National Lottery Community Fund	169,103	(123,252)	45,851
Trust Grants	<u>86,483</u>	<u>(90,706)</u>	<u>(4,223)</u>
	<u>2,055,753</u>	<u>(1,931,093)</u>	<u>124,660</u>
TOTAL FUNDS	<u>2,100,644</u>	<u>(1,977,032)</u>	<u>123,612</u>

ACTIVE COMMUNITIES NETWORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

Purposes of restricted funds (Such as):

Southwark MOPAC

Partnership Grant fund working in Southwark delivering grass root sporting and youth activities in area with high youth violence, anti -social behaviour and gang activities. Aim to reduce youth violence, promote citizenship and offer positive pathways for participants.

Lambeth Council

Youth work services in Brixton and Tulse Hill supporting Urban Stars London.

Sport England

Grant fund to enhance volunteering opportunity for young people engaging in sporting activities, develop new skills through training and allocated volunteering in Lambeth, Southwark, Lewisham, Tower Hamlets and Brent.

VRU My Ends funded aims to reduce youth violence using positive activities and community action. Activities delivered in North Southwark. October 2020 to March 2023 - Extended to September 2024.

NHS Vanguard - Targeted provision delivered In Southwark. Young people referred using a community matrix system. Using mentoring, family support and sports to engage young people in weekly activities and match with a ACN Key worker - 10yrs to 21yrs. Aims to reduce risk of crime and anti-social behaviour.

GLA New Deal for Young People, mentoring programme delivered in North Lambeth and Southwark aimed at providing young people access to mentoring and workforce development in mentoring training. 10yrs to 21yrs.

NL Arts meets Sports volunteering programme aimed at engaging young people in volunteering opportunities and increasing young people exposure to the arts sector and opportunity to engage in arts-based projects. 13yrs to 25yrs from Lambeth, Southwark and Lewisham.

Purposes of unrestricted funds

To enable the charity to continue utilising sports, cultural and educational activities to broaden horizons, raise aspirations and offer pathways to achievement for participants within local communities.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025****16. RELATED PARTY DISCLOSURES**

Other than Key management Compensation disclosed in note 8, there were no related party transactions for the year ended 31 March 2025 nor for the year ended 31 March 2024.

17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	152,121	123,612
Adjustments for:		
Depreciation charges	1,070	7,069
Interest received	(16,501)	(17,543)
(Increase)/decrease in debtors	(80,735)	(14,155)
Decrease in creditors	<u>(100,381)</u>	<u>(151,495)</u>
Net cash provided by operations	<u><u>(44,426)</u></u>	<u><u>(52,512)</u></u>

18. DEFERRED INCOME

	31.3.25 £	31.3.24 £
Balance as at 1 st April	20,000	195,953
Amount Released to Income during the Year	(20,000)	(195,953)
Amount deferred in the Year	<u>41,999</u>	<u>20,000</u>
Balance as at 31 st March	<u><u>41,999</u></u>	<u><u>20,000</u></u>

Deferred income represents funding received in advance from the following funders: MTVH Clapham Park Lambeth – £nil (2024: £20,000) and Sport England Community Funds – £41,999 (2024: £nil). These amounts relate to specific projects or programmes scheduled for delivery during the 2025–2026 financial year and will be recognised as income once the associated activities are undertaken.

ACTIVE COMMUNITIES NETWORK LIMITED

England & Wales - Charity number 1121216

Accounts

REGISTERED COMPANY NUMBER: 06086438 (England and Wales)
REGISTERED CHARITY NUMBER: 1121216 (England and Wales)

ACTIVE COMMUNITIES NETWORK LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
Batchworth Lock House
99 Church Street
Rickmansworth
WD3 1JJ

ACTIVE COMMUNITIES NETWORK LIMITED

CONTENTS
FOR THE YEAR ENDED 31 MARCH 2024

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 7
Statement of Trustees' Responsibilities	8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 to 27

ACTIVE COMMUNITIES NETWORK LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES	Mr E J Hepworth Mr H C Connolly Mr P S Evans Mr W J C Hougbo Dr C I Mackintosh (resigned 1-3-24) Professor C Alexander Ms M Nolan
COMPANY SECRETARY	Kerry Secretarial Services Limited
JOINT CHIEF EXECUTIVES	Mr J Donnelly Mr O Rahman
REGISTERED COMPANY NUMBER	06086438 (England and Wales)
REGISTERED CHARITY NUMBER	1121216 (England and Wales)
AUDITORS	Cox Costello & Horne Chartered Accountants and Statutory Auditors Batchworth Lock House 99 Church Street Rickmansworth WD3 1JJ
BANKERS	Barclays Bank UK PLC Leicester,Leicestershire UK LE87,2BB
Website	http://www.activecommunities.org.uk

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

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 2024. The Trustees’ report also represents the Directors’ report as required by Company Law. The financial statements have been prepared in accordance with the accounting policy set out in the note to the financial statements. The annual report complies with the charity’s governing document, the requirements of the Companies Act 2006 and the Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022) the Charity SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In 2006, several small groups and project workers came together with a clear purpose: to tackle the inequality that blights marginalised communities. From those beginnings grew Active Communities Network.

Having due regard to public benefit, Active Communities Network is a Sport for Development charity committed to Tackling inequality through inspiring change and creating opportunities - the ACN way. We use Sport and Positive Activities to enable change in young people & communities which have been disadvantaged. The use and promotion of sport and positive activities helps to give opportunities and prospects to improve youth citizenship, social inclusion and community cohesion in the UK and overseas.

Our Vision

We are a youth and community development organisation with a simple but powerful vision: to tackle inequality, inspire change and create opportunities. What makes us different is how we bring our vision to life – the ACN Way. By providing positive activities, informal education and meaningful work, the ACN methodology helps young people develop skills, create opportunities and celebrate their successes. That’s what we call progress.



Significant activities

All programmes are led by professionals based on individual needs/referral mechanisms.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Active Communities Network 4 Pillar Structure

Pillar 1: Sports & activities

Sports, Arts, Drama, Outdoor education, Life skills, Mindfulness activities etc

Pillar 2: Building Relationships

Conversation, Sharing life experiences, Relationship development, Social action, Volunteering, Personal and social development etc

Pillar 3: Education

Formal and informal education, this begins with a conversation and relationship development, and moves on to establishing an individual needs-led approach to education. This can range from sharing experiences to studying for a PhD.

Pillar 4: Support & healing

Trauma-informed practice, Reflective practice, Alternative therapies, Aquatic therapy, Residential services, Outdoor/Nature and wellbeing retreats etc

Like any charity, Active Communities Network(ACN) we continue to work in an ever changing social, economic, and political environment, whilst ensuring our programmes and services remain sustainable and deliver the highest quality outcomes for our users. ACN have continued to adapt to the challenge post Covid 19 and continue to liaise with and worked alongside funders, partners and the community to deliver quality projects via alternative methods ensuring the needs of young people were still met.

Frontline Projects: Delivering youth, sports and positive engagement services in areas of high deprivation and youth crime, focusing on London, Manchester, and Belfast. The majority of services are delivered face to face but we have continued to offer services via digital means to participants and groups who still require such means.

Training and Citizenship: Through our learning centre we deliver personal development, vocational training and accredited courses to national standards 1 & 2, and support participants to utilise those skills through social action projects that benefit the wider community.

Workforce Development: The strength of Active Communities Network lies within its staff, whether full - time, part - time or volunteer, many of whom come from the very communities in which we work and in many cases through our own programmes. We invest in our staff through on-going training and professional development and ensure that core team members are multi-skilled. All our full - time staff are qualified in at least two of the following three vocational areas – Sports' Coaching, Youth and Community Work and/or Education and Lifelong Learning. We also offer training to like-minded organisations in the UK and Ireland, and globally via an International Development Manager.

Partnership & Consortium Programming: We have a firm belief in the value of networks and joint working. In this way we can maximise the impact of funding, avoid duplication and provide a wider range of services to our communities. Partnerships also mean specialist services can be provided within a wider supportive framework of activity to support the most vulnerable in our society. As the geographic reach of Active Communities Network has expanded, so too has our need for strong, reliable partners who share our vision and values. This applies to our delivery, funding and strategic partners across all regions and areas of our work.

Research and Evaluation: We understand that funders, partners and project staff need to ensure that programmes are practical, cost effective and achieve results. Active Communities Network has adopted an online monitoring and evaluation framework developed specifically to reflect our programmes, to provide us with evidence to demonstrate a range of outputs. To complement this evidence base, we implement independent evaluations that provide qualitative reports on outcomes, methodologies, best practice and recommendations.

Promoting a mixed Economy: Active Communities Network has adopted a 'mixed economy' approach to our work to ensure we are not overly reliant on a single funding system. Private sector partnerships, grant making trusts, statutory sector and government grants, social enterprise activity and fundraising events are all key components of our financial structure.

Public benefit

The trustees/directors have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Volunteers

Active Communities Network benefits greatly from the commitment and support of 600 (2023:779) volunteers and their contribution is gratefully acknowledged. The contributions of volunteers have been excluded from the Statement of Financial Activities as the value of their contribution to the charity cannot be reasonably quantified in financial terms. Although during this financial year the numbers for Volunteers dropped, due to the restrictions surrounding Covid 19, the commitment and support from the vast number of volunteers allowed Active Communities Network to continue with the much-needed services and frontline projects which benefit the participants and the wider community.

Principal achievements have been: -

- New A.C.N Branding and Logo for the Organisation.
- Website developed and launched
- Review of all aspects of Active Communities Network to ensure fit for purpose within the localities.
- Sourced additional funding relevant to the needs of the participants and the Strategic Plan for the charity.
- Network and Lobby to help combat and tackle inequalities.
- Implementation of Safeguarding, Personnel, Risk & Audit Subgroups
- Enhanced and Developed New Partnerships and Consortiums
- The 'A.C.N Way' rolled out across the organisation.
- Developed a range of new partnerships whilst focusing on a localised approach to grow our network and 'The A.C.N Way'
- Developed a new Social Enterprise/CIC in Belfast
- Secured new Funding tailored to the Needs and Pathways for participants and the wide communities
- Continued to review the work in all Areas to ensure that work across the A.C.N network is reflective and relevant to the localised issues and needs.
- Secure additional Resources in targeted areas of work
- Continued to develop a PR Strategy for Brand and Publicity

FINANCIAL REVIEW

Financial position as at 31 March 2024

The surplus for the reporting year was £123,612 (2023: (£43,650)).

Incoming resources were £2,100,644 (2023: £2,114,591).

Outgoing resources were £1,977,032 (2023: £2,070,941).

Net current assets were £913,405 (2023: £786,821).

Principal funding sources

During the year the principal source of funds came from a mixture of avenues including:

- Statutory sector grants: from Belfast City Council, Central Government, Westminster, Executive Office (NI), Department for Communities (NI), Sport England, Southwark Council, The London Mayor's Office and several local authorities, Greater London Authority etc
- Grant giving Trusts and Foundations - principally the Hyde Group, 4CT.
- National grant making bodies, primarily The National Lottery Fund;
- Corporate investment - principally via the LRS and Belfast Harbour Commission.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

Introduction

The Charity Commission recognises the need for charities to hold sufficient reserves to secure their viability beyond the immediate future and to protect themselves against future uncertainties. It recommends that charities should be able to demonstrate, by reference to the charity's current position and prospects, why holding a particular level of reserves is right for the charity at the present time. Responsibility for establishing an appropriate reserves policy lies with the trustees of the charity.

The charity's reserves are allocated to two different types of fund in its financial statements:

Restricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes. The level of restricted funds as at the end of the year was £773,744 (2023: £649,084).

Unrestricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has not specified what the money should be spent on thereby granting the trustees full control to spend on general activities which further the objectives of the charity. The level of unrestricted funds as at the end of the year was £161,798 (2023: £162,846).

Reasons for Unrestricted funds

The organisation's balance of unrestricted funds is built up for three main reasons: a) operational contingency b) innovation and change and c) upfront investment resulting in social returns and future cost synergies.

Unrestricted reserves may be needed to provide cover and security in the following specific events:

- any salary, administration, accommodation and support costs, without which the charity could not function, in the event of a loss of or reduction in funding
- any notice and redundancy costs should it be necessary to reduce core staffing levels, or if project staff cannot be redeployed when funding comes to an end
- any working capital when funding is delayed or paid in arrears
- any deficits arising on restricted funds
- any unbudgeted events such as sickness, maternity leave, recruitment to fill existing posts, unexpected replacement of capital items
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income

Policy and procedures

The trustees have reviewed the level of reserves needed by the charity and agreed that:

- the charity should aim to hold unrestricted reserves which are sufficient and will normally exceed six month's estimated operating costs (defined as expenses excluding any partnership payments) for the organisation during the following 12 months;
- should reserves fall below the stated level, the trustees and the chief executive will endeavour to raise additional unrestricted funds as a matter of urgency, or take steps to reduce operating costs; and
- a summary of this reserves policy and a statement regarding the current level of reserves will be included in the charity's annual report, as required by the Charity Commission's SORP (Statement of Recommended Practice).

Reserves review

The level of reserves will be reviewed annually by the trustees, and charity's financial position will be monitored by the trustees on a regular basis (unless financial circumstances require a more urgent change).

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FUTURE PLANS

Key plans for the development of the charity in 2024-25 include:

- The 'A.C.N Way' being presented and rolled out across the 3 sectors across England, NI & Wales.
- Continue to Review all aspects of Active Communities Network to ensure fit for purpose within the localities.
- Continue to source additional funding relevant to the needs of the participants and focusing on the remit of the Strategic Plan for the charity.
- Extensive effort to Network and Lobby to help combat and tackle inequalities.
- Continuation of Finance and Risk Subgroup
- Roll out the New Sport England Pilon Programme
- Further growth of our Partnership and Consortium approach
- Further growth of corporate partnerships and workforce development
- Continue to Develop the Social Enterprise/CIC in Belfast
- Explore opportunities for new and innovative Funding tailored to Needs and Pathways for participants and the wide communities
- Explore, Evaluate and reflect on the work in all Areas to ensure that work across the A.C.N network is reflective and relevant to the localised issues and needs.
- Secure Resources in targeted areas of work
- Develop PR Strategy for Brand and Publicity

This will enable the charity to continue to be at the forefront of the Sport and Social development sector(s), whilst continuing to deliver high quality services to the young people and communities with which we work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Active Communities Network incorporated on 6 February 2007 and is governed by its Memorandum and Articles of Association, originally adopted by special resolution dated 24 January 2007. The Memorandum and Articles of Association have since been amended and the latest governing document has been adopted by special resolution dated 8 September 2009.

Charity status

ACN is a company limited by guarantee without share capital, as defined by the Companies Act 2006. and is a registered charitable company with the Charity Commission.

ACN was registered as a charity, dated 15 October 2007, with the Charity Commission.

Membership

The company has no share capital, but in the event of the company winding up, the members have undertaken to contribute a sum not exceeding £1 to the assets of the company. Trustees are not members as individuals and therefore do not hold guarantees.

Recruitment and appointment of new trustees

The Board of Trustees can appoint new trustees by Ordinary Resolution. New trustees are appointed who have a knowledge and experience of the sport, youth / community development and education sectors in both the UK and overseas or have a specialist knowledge base that can aid the charity in achieving its goals and meeting its responsibilities.

Organisational structure

The charity is managed by regular trustees' meetings.

On a day-to-day basis the business is managed by the joint Chief Executive Officers, responsible for the wider strategy and performance of the charity and its obligations.

The joint Chief Executive Officers manage a senior staff team comprised of 2 Directors of Programmes across London, Belfast, and Manchester responsible for the performance, sustainability and growth of regional and national initiatives, a Director of HR and Finance responsible for the financial wellbeing and planning of the charity and its staffing support structures alongside Operations and Compliance Manager, responsible for the governance of the charity. Local project delivery is managed by relevant managers and co-ordinators who oversee delivery staff.

ACTIVE COMMUNITIES NETWORK LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Induction and training of new trustees

New trustees are provided with a one-to-one briefing of the charity's objectives and procedures and their own responsibilities as a trustee. Adapted Skills Matrix to highlight and promote opportunities within specific skills set and experience.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Risks and risk management are discussed at Risk and Finance sub board meetings quarterly, with the joint Chief Executive Officers and senior staff team flagging new risks with trustees as they occur. These are also ratified and discussed at Board meetings as and when required.

ACTIVE COMMUNITIES NETWORK LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

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

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

- 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

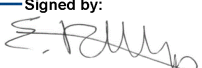
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Reappointment of Auditors

The auditors, Cox Costello & Horne, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Report of the trustees, approved by order of the board of trustees as the company directors on 12 December 2024 and signed on its behalf by:

Signed by: 
#CFB8DCFB847C4DE.....
 Mr E J Hepworth - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

Opinion

We have audited the financial statements of Active Communities Network Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We designed procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charity's constitution, tax legislation and Companies Act 2006; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, Health and Safety Act, employment law, pensions legislation, Charities Act, fundraising regulations and Child safeguarding.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management, and via inspection of the company's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of non-compliance throughout the audit, we also specifically considered where and how fraud may occur within the company.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements, including: the company's constitution, relevant financial reporting standards; company law; tax legislation and distributable profits legislation and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance with laws and regulations that could have a material impact on the financial statements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations, journal entries crediting cash or any revenue account, and journal entries posted by senior management;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the performance statement and the Balance Sheet] includes a number of items selected on a random basis;

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing 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 International Auditing Standards UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

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

Use of our report

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

DocuSigned by:



404EEZ33CB1C4F7

Michael F Cox FCA (Senior Statutory Auditor)
for and on behalf of Cox Costello & Horne
Chartered Accountants and Statutory Auditors
Batchworth Lock House
99 Church Street
Rickmansworth
WD3 1JJ

Date: 12 December 2024

ACTIVE COMMUNITIES NETWORK LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME FROM					
Donations	2	8,950	4,760	13,710	7,100
Charitable activities					
Active communities	3	18,399	2,050,993	2,069,392	2,106,353
Deposit Account interest		<u>17,542</u>	<u>-</u>	<u>17,542</u>	<u>1,138</u>
Total		44,891	2,055,753	2,100,644	2,114,591
EXPENDITURE ON					
Charitable activities					
Active communities	4	<u>45,939</u>	<u>1,931,093</u>	<u>1,977,032</u>	<u>2,070,941</u>
Total		<u>45,939</u>	<u>1,931,093</u>	<u>1,977,032</u>	<u>2,070,941</u>
NET INCOME/EXPENDITURE		<u>(1,048)</u>	<u>124,660</u>	<u>123,612</u>	<u>43,650</u>
Net movement in funds		(1,048)	124,660	123,612	43,650
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>162,846</u>	<u>649,084</u>	<u>811,930</u>	<u>768,280</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>161,798</u></u>	<u><u>773,744</u></u>	<u><u>935,542</u></u>	<u><u>811,930</u></u>

The notes form part of these financial statements

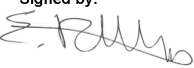
ACTIVE COMMUNITIES NETWORK LIMITED

BALANCE SHEET
31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
FIXED ASSETS			
Tangible assets	10	22,137	25,109
CURRENT ASSETS			
Debtors	11	206,971	194,995
Cash at bank		<u>1,085,099</u>	<u>1,124,165</u>
		1,292,070	1,319,160
CREDITORS			
Amounts falling due within one year	12	(378,665)	(532,339)
NET CURRENT ASSETS		<u>913,405</u>	<u>786,821</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		935,542	811,930
NET ASSETS		<u>935,542</u>	<u>811,930</u>
FUNDS	15		
Unrestricted funds		161,798	162,846
Restricted funds		<u>773,744</u>	<u>649,084</u>
TOTAL FUNDS		<u>935,542</u>	<u>811,930</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 December 2024 and were signed on its behalf by:

Signed by:

.....4CFB8DCF847C4DE.....
Mr E J Hepworth – Trustee

REGISTERED COMPANY NUMBER: 06086438 (England and Wales)
REGISTERED CHARITY NUMBER: 1121216 (England and Wales)

The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	17	<u>52,512</u>	<u>252,983</u>
Net cash provided by operating activities		<u>52,512</u>	<u>252,983</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,097)	(9,187)
Interest received		<u>17,543</u>	<u>1,138</u>
Net cash used in investing activities		<u>13,446</u>	<u>(8,049)</u>
Change in cash and cash equivalents in the reporting period		(39,066)	244,934
Cash and cash equivalents at the beginning of the reporting period		<u>1,124,165</u>	<u>879,231</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,085,099</u></u>	<u><u>1,124,165</u></u>

The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022) (Charity SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Active Communities Network Limited meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Preparation of the financial statements on a going concern basis

The financial statements are drawn up on the going concern basis which assumes Active Communities Network will continue in operational existence for the foreseeable future. The Board of Trustees have given due consideration to the working capital and cash flow requirements of Active Communities Network. The Board of Trustees consider Active Communities Network's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

Having made their assessment the Trustees consider that there is no material uncertainty regarding the going concern status of the charity.

Income**Income Recognition**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Donations and Grants

Donation and grants which have the characteristics of a gift are recognised immediately on receipt. This is unless there are time constraints imposed by the donor or conditions or terms are imposed which must be met prior to entitlement passing which are not wholly within the control of the charity.

Grants which have the characteristics of a gift which have restrictions on their usage to certain activities or purposes within the charity are treated as restricted income.

These incoming resources are recognised as donations.

Contractual Income and Grants with performance related conditions are recognised as performance conditions are met (i.e., as related goods and services are provided).

These income resources are recognised as income from charitable activities.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received, and the value of the incoming resources can be measured with sufficient reliability.

Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****1. ACCOUNTING POLICIES - continued****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. A further analysis of this expenditure is given in the notes to the financial statements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- Cost of raising funds comprises the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs of the charity's services undertaken to further the purpose of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated as expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

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	- 33% on cost

All tangible fixed assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation. The cost of a tangible fixed asset initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Taxation

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason, the charity is generally unable to recover input VAT it incurs on goods and services purchased.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or governing document.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects in the previous year where cost will not be met by the funder. Transfers between restricted funds and from restricted to unrestricted funds are made with the permission of the funder.

Further details of each fund are disclosed in the notes to the financial statements.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****1. ACCOUNTING POLICIES - continued****Operating leases**

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

The charitable company operates a group personal pension plan (GPPP). Employees contract directly with the pension company and have their own plan in their own name within the GPPP. Contributions by the charity and employees are determined by the scheme rules. The charity acts as agent in collecting and paying over employee pension contributions. Once the contributions have been paid, the charity as employer has no further obligations. From 1 April 2015, under the Pensions Act 2008, the charity must put certain staff into a pension scheme and contribute towards it. This is called automatic enrolment and the GPPP is compliant in this regard. Contributions charged to the Statement of Financial Activities in respect of pension costs is the total of contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Contributions outstanding at the reporting date amounted to £4,106 (2023: £3,594).

Cash and Cash Equivalents

Cash and cash equivalents include cash and short-term cash deposits.

Provisions

Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments including trade and other debtors and trade creditors. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgement and Key Sources of Estimation Uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

2. DONATIONS

	31.3.24	31.3.23
	£	£
Battersea	-	5,000
Belfast City Council	2,500	-
CAN Solutions	-	1,200
Harperc	4,000	-
Jefferies	550	650
Jack Petchey Fund	4,760	-
K Graham Trust	1,400	-
Sydenham Consultant	500	-
WBPB	-	250
	<u>13,710</u>	<u>7,100</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****3. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.24	31.3.23
Activity	£	£
Active communities-Services	6,433	160,026
Active communities	6,470	8,989
AP Southwark Council	7,334	-
BCC Play	-	41,002
BCC On The Right Track	-	34,108
BCC PCSP EmpowHER Programme	10,290	-
Beyond Sport Under Armour	4,185	-
Big Lottery - BLF Goals	169,103	166,769
Children In Need	17,100	43,437
Dept of Economy - Young Women	9,942	28,564
Dept for Economy - Job Scheme	3,447	-
East & North Manchester - HAF	-	37,358
EIP Lambeth Consortium	15,852	-
Energise Me	-	3,710
European Social Fund	37,502	201,923
GLA Hyde - Girlhood Active	(15,000)	15,000
GLA Hyde - Ambition Plus	12,502	20,001
GLA / Millwall - Breaking Barriers	(14,543)	30,914
GLA New Deal for Young People	242,499	242,499
Harbour Commission Belfast	35,042	24,998
Inclusion 19/20	97,175	2,176
Irish Youth Foundation Coca Cola	3,812	-
Jigsaw - Ambition	-	9,720
Jack Petchey	7,834	-
LDP East Manchester	-	20,625
MCC -1000 Days	-	3,575
MTVH Clapham Park Lambeth	1,000	-
NHS Vanguard	239,583	78,000
NL Arts Meets Sport	97,998	122,498
New Deal for Young People Scale UP	291,637	-
National Football League Foundation	13,750	-
Other Grants	-	6,733
PCC - Universal SSYP Youth Provision	-	104,117
Positive Futures – Youth Netic	-	3,000
Propel	445,882	-
Southwark - Commission	-	9,999
UK Government Community Renewal Fund	-	254,284
VRU - Myends	276,563	350,001
Young Manchester -Keeping Children and Young People Safe	40,000	15,702
Young Manchester - East	6,000	43,750
Young Manchester - North	-	22,875
	<u>2,069,392</u>	<u>2,106,353</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

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

	31.3.24	31.3.23
	£	£
Belfast City Council	-	34,107
Big Lottery Fund	-	166,769
European Social Fund	-	201,923
Government Grants	336,758	84,675
Local Authority	28,854	69,380
Local Government	1,428,881	652,929
Northern Ireland Office	-	431,430
Other grants	-	14,595
Other Northern Ireland	-	20,294
Portsmouth City Council: Universal Youth Provision	-	104,117
Southwark Commission	-	9,999
Trust Grants	77,911	73,782
The National Lottery Community Fund	166,227	-
Young Manchester	-	82,327
	<u>2,038,631</u>	<u>1,946,327</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Active communities	<u>1,601,564</u>	<u>375,468</u>	<u>1,977,032</u>

5. SUPPORT COSTS

	Management £	Governance Costs £	Totals £
Active communities	<u>367,830</u>	<u>7,638</u>	<u>375,468</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging:

	31.3.24	31.3.23
	£	£
Auditors' remuneration	4,852	4,852
Auditors' remuneration - other services	2,786	1,522
Depreciation - owned assets	7,069	8,577
Other operating leases	<u>71,610</u>	<u>89,740</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

During the year, total travel and subsistence expenses incurred by the Trustees amounted to £nil (2023: £553).

8. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	701,444	739,721
Social security costs	65,425	64,810
Other pension costs	<u>18,800</u>	<u>19,922</u>
	<u>785,669</u>	<u>824,453</u>

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

	31.3.24	31.3.23
Charitable activities	38	56
Management and administration	2	2
Finance	<u>1</u>	<u>1</u>
	<u>41</u>	<u>59</u>

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

	31.3.24	31.3.23
£60,000 - £70,000	<u>2</u>	<u>2</u>

Key Management Remuneration

The key management personnel of the charity, comprise the Board of Trustees, two joint Chief Executive officers, Finance and HR Director, head of Programmes and Compliance Manager. The total employee benefits of the key management personnel of the charity were £361,677 (2023: £336,415).

ACTIVE COMMUNITIES NETWORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	7,100	-	7,100
Charitable activities			
Active communities	163,515	1,942,838	2,106,353
Investment income	<u>1,138</u>	<u>-</u>	<u>1,138</u>
Total	171,753	1,942,838	2,114,591
EXPENDITURE ON			
Charitable activities			
Active communities	126,685	1,944,256	2,070,941
Total	<u>126,685</u>	<u>1,944,256</u>	<u>2,070,941</u>
NET INCOME/(EXPENDITURE)	45,068	(1,418)	43,650
Net movement in funds	45,068	(1,418)	43,650
RECONCILIATION OF FUNDS			
Total funds brought forward	117,778	650,502	768,280
TOTAL FUNDS CARRIED FORWARD	<u>162,846</u>	<u>649,084</u>	<u>811,930</u>

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	4,602	88,300	92,902
Additions	<u>-</u>	<u>4,097</u>	<u>4,097</u>
At 31 March 2024	<u>4,602</u>	<u>92,397</u>	<u>96,999</u>
DEPRECIATION			
At 1 April 2023	2,807	64,986	67,793
Charge for year	<u>259</u>	<u>6,810</u>	<u>7,069</u>
At 31 March 2024	<u>3,066</u>	<u>71,796</u>	<u>74,862</u>
NET BOOK VALUE			
At 31 March 2024	<u>1,536</u>	<u>20,601</u>	<u>22,137</u>
At 31 March 2023	<u>1,795</u>	<u>23,314</u>	<u>25,109</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Trade debtors	200,981	86,506
Other debtors	4,376	7,308
Prepayments and accrued income	<u>1,614</u>	<u>101,181</u>
	<u>206,971</u>	<u>194,995</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	157,310	158,202
Social security and other taxes	17,457	16,624
Other creditors	5,048	3,610
Accruals and deferred income	<u>198,850</u>	<u>353,903</u>
	<u>378,665</u>	<u>532,339</u>

Included in accruals and deferred income is deferred income of £20,000 (2023: £195,953). See note 18.

13. LEASING AGREEMENTS

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

	31.3.24	31.3.23
	£	£
Within one year	<u>16,496</u>	<u>7,309</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
Fixed assets	22,137	-	22,137	25,109
Current assets	162,166	1,129,904	1,292,070	1,319,160
Current liabilities	<u>(22,505)</u>	<u>(356,160)</u>	<u>(378,665)</u>	<u>(532,339)</u>
	<u>161,798</u>	<u>773,744</u>	<u>935,542</u>	<u>811,930</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****15. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General	162,846	(1,048)	161,798
	<u>162,846</u>	<u>(1,048)</u>	<u>161,798</u>
Restricted funds			
Government	33,970	66,030	100,000
Local Authority	46,165	(8,431)	37,734
Local Government	491,879	27,933	519,812
Social Investment Fund	10,000	(2,500)	7,500
The National Lottery Community Fund	40,000	45,851	85,851
Trust Grants	<u>27,070</u>	<u>(4,223)</u>	<u>22,847</u>
	<u>649,084</u>	<u>124,661</u>	<u>773,744</u>
TOTAL FUNDS	<u>811,930</u>	<u>123,613</u>	<u>935,542</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	<u>44,891</u>	<u>(45,939)</u>	<u>(1,048)</u>
	44,891	(45,939)	(1,048)
Restricted funds			
Government	336,758	(270,728)	66,030
Local Authority	36,334	(44,765)	(8,431)
Local Government	1,429,571	(1,401,638)	27,933
Social Investment Fund	(2,496)	(4)	(2,500)
The National Lottery Community Fund	169,103	(123,252)	45,851
Trust Grants	<u>86,483</u>	<u>(90,706)</u>	<u>(4,223)</u>
	<u>2,055,753</u>	<u>(1,931,093)</u>	<u>124,660</u>
TOTAL FUNDS	<u>2,100,644</u>	<u>(1,977,032)</u>	<u>123,612</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General	117,778	45,068	162,846
	<u>117,778</u>	<u>45,068</u>	<u>162,846</u>
Restricted funds			
Active Communities	5,025	(5,025)	-
Belfast City Council	36,338	(36,338)	-
Energise Me	4,773	(4,773)	-
European Social Fund	42,404	(42,404)	-
Government	43,612	(9,642)	33,970
Local Authority	115,986	(69,821)	46,165
Local Government	186,396	305,483	491,879
Police Crime Commissioner	2,000	(2,000)	-
Social Investment Fund	-	10,000	10,000
The National Lottery Community Fund	101,319	(61,319)	40,000
Trust Grants	112,649	(85,579)	27,070
	<u>650,502</u>	<u>(1,418)</u>	<u>649,084</u>
TOTAL FUNDS	<u>768,280</u>	<u>43,650</u>	<u>811,930</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	<u>171,753</u>	<u>(126,685)</u>	<u>45,068</u>
	171,753	(126,685)	45,068
Restricted funds			
Active Communities	-	(5,025)	(5,025)
Belfast City Council	-	(36,338)	(36,338)
Energise Me	-	(4,773)	(4,773)
European Social Fund	-	(42,404)	(42,404)
Government	334,460	(344,102)	(9,642)
Local Authority	157,207	(227,028)	(69,821)
Local Government	1,175,622	(870,139)	305,483
Police Crime Commissioner	-	(2,000)	(2,000)
Social Investment Fund	10,000	-	10,000
The National Lottery Community Fund	166,769	(228,088)	(61,319)
Trust Grants	<u>98,780</u>	<u>(184,359)</u>	<u>(85,579)</u>
	<u>1,942,838</u>	<u>(1,944,256)</u>	<u>(1,418)</u>
TOTAL FUNDS	<u><u>2,114,591</u></u>	<u><u>(2,070,941)</u></u>	<u><u>43,650</u></u>

ACTIVE COMMUNITIES NETWORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

Purposes of restricted funds (Such as):

ESF Programme - GOALS Plus:

This Project is part funded through the Northern Ireland European Social Fund Programme 2014 - 2020 and the Department for the Economy. GOALS + programme is a 4-year programme designed to support young people into education, training and employment. The programme will offer a package of mentoring, accredited training and support to aid participants on a progression pathway based upon their needs, interests and relevant further training, education or employment opportunities.

The National Lottery Community Fund

GOALS Academy Active Communities Network has developed a GOALS Academy programme which targets young people living across North and West Belfast that are confronted with barriers when it comes to learning and employment, specifically looking at those aged 12-21.

Southwark MOPAC

Partnership Grant fund working in Southwark delivering grass root sporting and youth activities in area with high youth violence, anti -social behaviour and gang activities. Aim to reduce youth violence, promote citizenship and offer positive pathways for participants.

Lambeth Council

Youth work services in Brixton and Tulse Hill supporting Urban Stars London.

Sport England

Grant fund to enhance volunteering opportunity for young people engaging in sporting activities, develop new skills through training and allocated volunteering in Lambeth, Southwark, Lewisham, Tower Hamlets and Brent.

VRU My Ends funded aims to reduce youth violence using positive activities and community action. Activities delivered in North Southwark. October 2020 to March 2023 - Extended to September 2024.

NHS Vanguard - Targeted provision delivered In Southwark. Young people referred using a community matrix system. Using mentoring, family support and sports to engage young people in weekly activities and match with a ACN Key worker - 10yrs to 21yrs. Aims to reduce risk of crime and anti-social behaviour.

GLA New Deal for Young People, mentoring programme delivered in North Lambeth and Southwark aimed at providing young people access to mentoring and workforce development in mentoring training. 10yrs to 21yrs.

NL Arts meets Sports volunteering programme aimed at engaging young people in volunteering opportunities and increasing young people exposure to the arts sector and opportunity to engage in arts-based projects. 13yrs to 25yrs from Lambeth, Southwark and Lewisham.

Purposes of unrestricted funds

To enable the charity to continue utilising sports, cultural and educational activities to broaden horizons, raise aspirations and offer pathways to achievement for participants within local communities.

Transfers between funds

During the year restricted funds with the permission of the donors was dissolved into the general fund.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****16. RELATED PARTY DISCLOSURES**

Other than Key management Compensation disclosed in note 8, there were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.

17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24 £	31.3.23 £
Net income for the reporting period (as per the Statement of Financial Activities)	123,612	43,650
Adjustments for:		
Depreciation charges	7,069	8,577
Interest received	(17,543)	(1,138)
(Increase)/decrease in debtors	(14,155)	322,606
Decrease in creditors	(151,495)	(120,712)
Net cash provided by operations	<u>(52,512)</u>	<u>252,983</u>

18. DEFERRED INCOME

	31.3.24 £	31.3.23 £
Balance as at 1 st April	195,953	205,292
Amount Released to Income during the Year	(195,953)	(205,292)
Amount deferred in the Year	<u>20,000</u>	<u>195,953</u>
Balance as at 31 st March	<u>20,000</u>	<u>195,953</u>

Deferred income represents funding received from the relevant funders: MTVH Clapham Park Lambeth £20,000 (2023: £nil), Sport England Community Funds £nil (2023: £133,459), and GLA New Deal for Young People £nil (2023: £62,494). Deferred income comprises funds that relate to projects or programmes to be expended during the 2024-2025 financial year.

Accounts

REGISTERED COMPANY NUMBER: 06086438 (England and Wales)
REGISTERED CHARITY NUMBER: 1121216 (England and Wales)

ACTIVE COMMUNITIES NETWORK LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
Batchworth Lock House
99 Church Street
Rickmansworth
WD3 1JJ

ACTIVE COMMUNITIES NETWORK LIMITED

**CONTENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 7
Statement of Trustees' Responsibilities	8
Report of the Independent Auditors	9 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 to 29

ACTIVE COMMUNITIES NETWORK LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

TRUSTEES	Mr E J Hepworth Mr H C Connolly Mr P S Evans Mr W J C Hougbo Dr C I Mackintosh Professor C Alexander Ms M Nolan
COMPANY SECRETARY	Kerry Secretarial Services Limited
JOINT CHIEF EXECUTIVES	Mr J Donnelly Mr O Rahman
REGISTERED COMPANY NUMBER	06086438 (England and Wales)
REGISTERED CHARITY NUMBER	1121216 (England and Wales)
AUDITORS	Cox Costello & Horne Chartered Accountants and Statutory Auditors Batchworth Lock House 99 Church Street Rickmansworth WD3 1JJ
BANKERS	Barclays Bank UK PLC Leicester, Leicestershire UK LE87,2BB
Website	http://www.activecommunities.org.uk

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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 2023. The Trustees' report also represents the Directors' report as required by Company Law. The financial statements have been prepared in accordance with the accounting policy set out in the note to the financial statements. The annual report complies with the charity's governing document, the requirements of the Companies Act 2006 and the Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022) the Charity SORP (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

In 2006, several small groups and project workers came together with a clear purpose: to tackle the inequality that blights marginalised communities. From those beginnings grew Active Communities Network.

Having due regard to public benefit, Active Communities Network is a Sport for Development charity committed to Tackling inequality through inspiring change and creating opportunities - the ACN way. We use Sport and Positive Activities to enable change in young people & communities which have been disadvantaged. The use and promotion of sport and positive activities helps to give opportunities and prospects to improve youth citizenship, social inclusion and community cohesion in the UK and overseas.

Our Vision

We are a youth and community development organisation with a simple but powerful vision: to tackle inequality, inspire change and create opportunities. What makes us different is how we bring our vision to life – the ACN Way. By providing positive activities, informal education and meaningful work, the ACN methodology helps young people develop skills, create opportunities and celebrate their successes. That's what we call progress.



Significant activities

All programmes are led by professionals based on individual needs/referral mechanisms.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Active Communities Network 4 Pillar Structure

Pillar 1: Sports & activities

Sports, Arts, Drama, Outdoor education, Life skills, Mindfulness activities etc

Pillar 2: Building Relationships

Conversation, Sharing life experiences, Relationship development, Social action, Volunteering, Personal and social development etc

Pillar 3: Education

Formal and informal education, this begins with a conversation and relationship development, and moves on to establishing an individual needs-led approach to education. This can range from sharing experiences to studying for a PhD.

Pillar 4: Support & healing

Trauma-informed practice, Reflective practice, Alternative therapies, Aquatic therapy, Residential services, Outdoor/Nature and wellbeing retreats etc

Like any charity, Active Communities Network(ACN) we continue to work in an ever changing social, economic, and political environment, whilst ensuring our programmes and services remain sustainable and deliver the highest quality outcomes for our users. ACN have continued to adapt to the challenge post Covid 19 and continue to liaise with and worked alongside funders, partners and the community to deliver quality projects via alternative methods ensuring the needs of young people were still met.

Frontline Projects: Delivering youth, sports and positive engagement services in areas of high deprivation and youth crime, focusing on London, Manchester, and Belfast. The majority of services are delivered face to face but we have continued to offer services via digital means to participants and groups who still require such means.

Training and Citizenship: Through our learning centre we deliver personal development, vocational training and accredited courses to national standards 1 & 2, and support participants to utilise those skills through social action projects that benefit the wider community.

Workforce Development: The strength of Active Communities Network lies within its staff, whether full - time, part - time or volunteer, many of whom come from the very communities in which we work and in many cases through our own programmes. We invest in our staff through on-going training and professional development and ensure that core team members are multi-skilled. All our full - time staff are qualified in at least two of the following three vocational areas – Sports' Coaching, Youth and Community Work and/or Education and Lifelong Learning. We also offer training to like-minded organisations in the UK and Ireland, and globally via an International Development Manager.

Partnership & Consortium Programming: We have a firm belief in the value of networks and joint working. In this way we can maximise the impact of funding, avoid duplication and provide a wider range of services to our communities. Partnerships also mean specialist services can be provided within a wider supportive framework of activity to support the most vulnerable in our society. As the geographic reach of Active Communities Network has expanded, so too has our need for strong, reliable partners who share our vision and values. This applies to our delivery, funding and strategic partners across all regions and areas of our work.

Research and Evaluation: We understand that funders, partners and project staff need to ensure that programmes are practical, cost effective and achieve results. Active Communities Network has adopted an online monitoring and evaluation framework developed specifically to reflect our programmes, to provide us with evidence to demonstrate a range of outputs. To complement this evidence base, we implement independent evaluations that provide qualitative reports on outcomes, methodologies, best practice and recommendations.

Promoting a mixed Economy: Active Communities Network has adopted a 'mixed economy' approach to our work to ensure we are not overly reliant on a single funding system. Private sector partnerships, grant making trusts, statutory sector and government grants, social enterprise activity and fundraising events are all key components of our financial structure.

Public benefit

The trustees/directors have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

ACTIVE COMMUNITIES NETWORK LIMITED**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023****ACHIEVEMENT AND PERFORMANCE****Charitable activities****Volunteers**

Active Communities Network benefits greatly from the commitment and support of 779 volunteers and their contribution is gratefully acknowledged. The contributions of volunteers have been excluded from the Statement of Financial Activities as the value of their contribution to the charity cannot be reasonably quantified in financial terms. Although during this financial year the numbers for Volunteers dropped, due to the restrictions surrounding Covid 19, the commitment and support from the vast number of volunteers allowed Active Communities Network to continue with the much-needed services and frontline projects which benefit the participants and the wider community.

2022-23 continued to be a challenging time for both our organisation and the wider sector as a combination of austerity measures in local authorities, uncertainty over the impact of Brexit, cuts in private sector sponsorship and the fallout after the adverse effects of the Covid-19 pandemic continues to have on the sector, participants, and the wider community. Despite this backdrop, the charity continued to adopt and promote a range of developments within the Charity in the financial year and have a strive to build upon these into and beyond 2023-24.

Principal achievements have been: -

- Appointed 2 Joint Director of Programmes across the organisation.
- Secured New and additional Funding within the Remit of Consortium Projects, such as Propel, NHS Vanguard, GLA New Deal for Young People etc
- Secured an extension for Sport England funding.
- Secured Central Government Funding – Levelling Up for Belfast Area
- Safe-Guarding subgroup well established and implemented.
- Implementation and development of the Monitoring and Evaluation Application Tool – Up Shot
- Develop and upgrades the IT Platform to the Cloud
- London expanded the Team.
- Monitored and evaluated the impact of work in Portsmouth, Decision was made to change A.C.N methodology approach to partnership/Consortium capacity building.
- Monitored and evaluated the impact of work in Manchester, and agreed to review the impact of the programmes and strategic direction later 2023/24.

FINANCIAL REVIEW**Financial position as at 31 March 2023**

The surplus for the reporting year was £43,650 (2022: (£201,540)).

Incoming resources were £2,114,591 (2022: £2,448,148).

Outgoing resources were £2,070,941 (2022: £2,246,608).

Net current assets were £786,821 (2022: £743,781).

Principal funding sources

During the year the principal source of funds came from a mixture of avenues including:

- Statutory sector grants: from Belfast City Council, Central Government, Westminster, Executive Office (NI), Department for Communities (NI), Sport England, Southwark Council, The London Mayor's Office and several local authorities, Greater London Authority etc
- Grant giving Trusts and Foundations - principally the Hyde Group, LDP, 4CT.
- National grant making bodies, primarily Big Lottery Fund and Children In Need;
- Corporate investment - principally via the LRS and Belfast Harbour Commission.

ACTIVE COMMUNITIES NETWORK LIMITED**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

FINANCIAL REVIEW**Reserves policy****Introduction**

The Charity Commission recognises the need for charities to hold sufficient reserves to secure their viability beyond the immediate future and to protect themselves against future uncertainties. It recommends that charities should be able to demonstrate, by reference to the charity's current position and prospects, why holding a particular level of reserves is right for the charity at the present time. Responsibility for establishing an appropriate reserves policy lies with the trustees of the charity.

The charity's reserves are allocated to two different types of fund in its financial statements:

Restricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes. The level of restricted funds as at the end of the year was £649,084 (2022: £650,502).

Unrestricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has not specified what the money should be spent on thereby granting the trustees full control to spend on general activities which further the objectives of the charity. The level of unrestricted funds as at the end of the year was £162,846 (2022: £117,778).

Reasons for Unrestricted funds

The organisation's balance of unrestricted funds is built up for three main reasons: a) operational contingency b) innovation and change and c) upfront investment resulting in social returns and future cost synergies.

Unrestricted reserves may be needed to provide cover and security in the following specific events:

- any salary, administration, accommodation and support costs, without which the charity could not function, in the event of a loss of or reduction in funding
- any notice and redundancy costs should it be necessary to reduce core staffing levels, or if project staff cannot be redeployed when funding comes to an end
- any working capital when funding is delayed or paid in arrears
- any deficits arising on restricted funds
- any unbudgeted events such as sickness, maternity leave, recruitment to fill existing posts, unexpected replacement of capital items
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income

Policy and procedures

The trustees have reviewed the level of reserves needed by the charity and agreed that:

- the charity should aim to hold unrestricted reserves which are sufficient and will normally exceed six month's estimated operating costs (defined as expenses excluding any partnership payments) for the organisation during the following 12 months;
- should reserves fall below the stated level, the trustees and the chief executive will endeavour to raise additional unrestricted funds as a matter of urgency, or take steps to reduce operating costs; and
- a summary of this reserves policy and a statement regarding the current level of reserves will be included in the charity's annual report, as required by the Charity Commission's SORP (Statement of Recommended Practice).

Reserves review

The level of reserves will be reviewed annually by the trustees, and charity's financial position will be monitored by the trustees on a regular basis (unless financial circumstances require a more urgent change).

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

FUTURE PLANS

Key plans for the development of the charity in 2023-24 include:

- The 'A.C.N Way' being presented and rolled out across the 3 sectors.
- New A.C.N Branding and Logo for the Organisation
- New Website developed and launched mid 2023
- Review of all aspects of Active Communities Network to ensure fit for purpose within the localities.
- Continue to source additional funding relevant to the needs of the participants and focusing on the remit of the Strategic Plan for the charity.
- Extensive effort to Network and Lobby to help combat and tackle inequalities.
- Development and monitoring of Safeguarding Subgroup
- Plan to implement Personnel Subgroup
- Continuation of Finance and Risk Subgroup
- Further growth of our Partnership and Consortium approach
- Further growth of corporate partnerships and workforce development
- Development of our partnerships introducing a localised approach to grow our network.
- Development of a Social Enterprise/CIC in Belfast
- Explore opportunities for new and innovative Funding tailored to Needs and Pathways for participants and the wide communities
- Explore, Evaluate and reflect on the work in all Areas to ensure that work across the A.C.N network is reflective. and relevant to the localised issues and needs.
- Secure Resources in targeted areas of work
- Develop PR Strategy for Brand and Publicity

This will enable the charity to continue to be at the forefront of the Sport and Social development sector(s), whilst continuing to deliver high quality services to the young people and communities with which we work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Active Communities Network incorporated on 6 February 2007 and is governed by its Memorandum and Articles of Association, originally adopted by special resolution dated 24 January 2007. The Memorandum and Articles of Association have since been amended and the latest governing document has been adopted by special resolution dated 8 September 2009.

Charity status

ACN is a company limited by guarantee without share capital, as defined by the Companies Act 2006. and is a registered charitable company with the Charity Commission.

ACN was registered as a charity, dated 15 October 2007, with the Charity Commission.

Membership

The company has no share capital, but in the event of the company winding up, the members have undertaken to contribute a sum not exceeding £1 to the assets of the company. Trustees are not members as individuals and therefore do not hold guarantees.

Recruitment and appointment of new trustees

The Board of Trustees can appoint new trustees by Ordinary Resolution. New trustees are appointed who have a knowledge and experience of the sport, youth / community development and education sectors in both the UK and overseas or have a specialist knowledge base that can aid the charity in achieving its goals and meeting its responsibilities.

Organisational structure

The charity is managed by regular trustees' meetings.

On a day-to-day basis the business is managed by the joint Chief Executive Officers, responsible for the wider strategy and performance of the charity and its obligations.

The joint Chief Executive Officers manage a senior staff team comprised of 2 Directors of Programmes across London, Belfast, and Manchester responsible for the performance, sustainability and growth of regional and national initiatives, a Director of HR and Finance responsible for the financial wellbeing and planning of the charity and its staffing support structures alongside Operations and Compliance Manager, responsible for the governance of the charity. Local project delivery is managed by relevant managers and co-ordinators who oversee delivery staff.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Induction and training of new trustees

New trustees are provided with a one-to-one briefing of the charity's objectives and procedures and their own responsibilities as a trustee. Adapted Skills Matrix to highlight and promote opportunities within specific skills set and experience.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

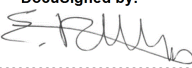
Risks and risk management are discussed at Risk and Finance sub board meetings quarterly, with the joint Chief Executive Officers and senior staff team flagging new risks with trustees as they occur. These are also ratified and discussed at Board meetings as and when required.

Reappointment of Auditors

The auditors, Cox Costello & Horne, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Report of the trustees, approved by order of the board of trustees as the company directors on 13 December 2023 and signed on its behalf by:

DocuSigned by:

4CF680CF847C4DE
Mr E J Hepworth - Trustee

ACTIVE COMMUNITIES NETWORK LIMITED

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

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

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

- 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

Opinion

We have audited the financial statements of Active Communities Network Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We designed procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charity's constitution, tax legislation and Companies Act 2006; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, Health and Safety Act, employment law, pensions legislation, Charities Act, fundraising regulations and Child safeguarding.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management, and via inspection of the company's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of non-compliance throughout the audit, we also specifically considered where and how fraud may occur within the company.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements, including: the company's constitution, relevant financial reporting standards; company law; tax legislation and distributable profits legislation and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance with laws and regulations that could have a material impact on the financial statements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations, journal entries crediting cash or any revenue account, and journal entries posted by senior management;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the performance statement and the Balance Sheet] includes a number of items selected on a random basis;

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing 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 International Auditing Standards UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

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

Use of our report

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

DocuSigned by:



404EEZ33CB1C4F7

Michael F Cox FCA (Senior Statutory Auditor)
for and on behalf of Cox Costello & Horne
Chartered Accountants and Statutory Auditors
Batchworth Lock House
99 Church Street
Rickmansworth
WD3 1JJ

Date: 13 December 2023

ACTIVE COMMUNITIES NETWORK LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME FROM					
Donations	2	7,100	-	7,100	600
Charitable activities					
Active communities	3	163,515	1,942,838	2,106,353	2,447,509
Deposit Account interest		<u>1,138</u>	<u>-</u>	<u>1,138</u>	<u>39</u>
Total		171,753	1,942,838	2,114,591	2,448,148
EXPENDITURE ON					
Charitable activities					
Active communities	4	<u>126,685</u>	<u>1,944,256</u>	<u>2,070,941</u>	<u>2,246,608</u>
Total		<u>126,685</u>	<u>1,944,256</u>	<u>2,070,941</u>	<u>2,246,608</u>
NET INCOME/EXPENDITURE		45,068	(1,418)	43,650	201,540
Net movement in funds		45,068	(1,418)	43,650	201,540
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>117,778</u>	<u>650,502</u>	<u>768,280</u>	<u>566,740</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>162,846</u></u>	<u><u>649,084</u></u>	<u><u>811,930</u></u>	<u><u>768,280</u></u>

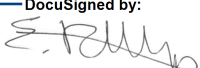
The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**BALANCE SHEET
31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
FIXED ASSETS			
Tangible assets	10	25,109	24,499
CURRENT ASSETS			
Debtors	11	194,995	517,601
Cash at bank		<u>1,124,165</u>	<u>879,231</u>
		1,319,160	1,396,832
CREDITORS			
Amounts falling due within one year	12	(532,339)	(653,051)
NET CURRENT ASSETS		<u>786,821</u>	<u>743,781</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		811,930	768,280
NET ASSETS		<u>811,930</u>	<u>768,280</u>
FUNDS	15		
Unrestricted funds		162,846	117,778
Restricted funds		<u>649,084</u>	<u>650,502</u>
TOTAL FUNDS		<u>811,930</u>	<u>768,280</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:

DocuSigned by:

4CFB8DCF847C4DE.....
 Mr E J Hepworth – Trustee

REGISTERED COMPANY NUMBER: 06086438 (England and Wales)
REGISTERED CHARITY NUMBER: 1121216 (England and Wales)

The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	17	<u>252,983</u>	<u>107,731</u>
Net cash provided by operating activities		<u>252,983</u>	<u>107,731</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,187)	(11,254)
Interest received		<u>1,138</u>	<u>39</u>
Net cash used in investing activities		<u>(8,049)</u>	<u>(11,215)</u>
Change in cash and cash equivalents in the reporting period		<u>244,934</u>	<u>96,516</u>
Cash and cash equivalents at the beginning of the reporting period		<u>879,231</u>	<u>782,715</u>
Cash and cash equivalents at the end of the reporting period		<u>1,124,165</u>	<u>879,231</u>

The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022) (Charity SORP (FRS 102)). The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Active Communities Network Limited meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Preparation of the financial statements on a going concern basis

The financial statements are drawn up on the going concern basis which assumes Active Communities Network will continue in operational existence for the foreseeable future. The Board of Trustees have given due consideration to the working capital and cash flow requirements of Active Communities Network. The Board of Trustees consider Active Communities Network's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

Having made their assessment the Trustees consider that there is no material uncertainty regarding the going concern status of the charity.

Income**Income Recognition**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Donations and Grants

Donation and grants which have the characteristics of a gift are recognised immediately on receipt. This is unless there are time constraints imposed by the donor or conditions or terms are imposed which must be met prior to entitlement passing which are not wholly within the control of the charity.

Grants which have the characteristics of a gift which have restrictions on their usage to certain activities or purposes within the charity are treated as restricted income.

These incoming resources are recognised as donations.

Contractual Income and Grants with performance related conditions are recognised as performance conditions are met (i.e., as related goods and services are provided).

These income resources are recognised as income from charitable activities.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received, and the value of the incoming resources can be measured with sufficient reliability.

Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES - continued****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. A further analysis of this expenditure is given in the notes to the financial statements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- Cost of raising funds comprises the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs of the charity's services undertaken to further the purpose of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated as expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

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	- 33% on cost

All tangible fixed assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation. The cost of a tangible fixed asset initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Taxation

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason, the charity is generally unable to recover input VAT it incurs on goods and services purchased.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or governing document.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects in the previous year where cost will not be met by the funder. Transfers between restricted funds and from restricted to unrestricted funds are made with the permission of the funder.

Further details of each fund are disclosed in the notes to the financial statements.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES - continued****Operating leases**

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

The charitable company operates a group personal pension plan (GPPP). Employees contract directly with the pension company and have their own plan in their own name within the GPPP. Contributions by the charity and employees are determined by the scheme rules. The charity acts as agent in collecting and paying over employee pension contributions. Once the contributions have been paid, the charity as employer has no further obligations. From 1 April 2015, under the Pensions Act 2008, the charity must put certain staff into a pension scheme and contribute towards it. This is called automatic enrolment and the GPPP is compliant in this regard. Contributions charged to the Statement of Financial Activities in respect of pension costs is the total of contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Contributions outstanding at the reporting date amounted to £3,594 (2022: £4,195).

Cash and Cash Equivalents

Cash and cash equivalents include cash and short-term cash deposits.

Provisions

Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments including trade and other debtors and trade creditors. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgement and Key Sources of Estimation Uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

2. DONATIONS

	31.3.23	31.3.22
	£	£
Donations	<u>7,100</u>	<u>600</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****3. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.23	31.3.22
Activity	£	£
Services Active communities	160,026	21,866
Grants Active communities	8,989	146,995
Grants Big Lottery - BLF Goals	166,769	23,220
Grants BLF Portsmouth	-	30,000
Grants BLF - Tameside	-	67,460
Grants Children In Need	43,437	33,812
Grants Comic Relief - UTS	-	68,401
Grants Dept of Economy - Young Women	28,564	-
Grants Dept for Economy - Job Scheme	-	30,333
Grants BCC Play	41,002	140,692
Grants BCC On The Right Track	34,108	7,644
Grants East & North Manchester - HAF	37,358	50,968
Grants Blgrave Trust- Leigh Park	-	400
Grants CRF	254,284	256,290
Grants GLA Hyde - Girlhood Active	15,000	-
Grants GLA Hyde - Ambition Plus	20,001	20,000
Grants GLA / Millwall - Breaking Barriers	30,914	45,237
Grants GLA New Deal for Young People	242,499	-
Grants GLA - Podcast Southwark	-	34,250
Grants Harbour Commission Belfast	24,998	-
Grants Jigsaw - Ambition	9,720	27,766
Grants OPCC - Pompey	-	26,700
Grants Other Grants	6,733	-
Grants PCC - Universal SSYP Youth Provision	104,117	231,102
Grants Police Crime Commissioner	-	43,000
Grants Positive Futures – Youth Netic	3,000	14,400
Grants Energise Me	3,710	6,685
Grants Keeping Children and Young People Safe	-	51,522
Grants Laureus	-	40,000
Grants Laureus HQ	-	24,999
Grants Lambeth Ambition	-	25,082
Grants Lambert Girls YLF	-	14,700
Grants LDP East Manchester	20,625	-
Grants LB of Southwark - Youth Service Commissioning Programme	-	28,803
Grants MCC -1000 Days	3,575	37,041
Grants MOPAC / Southwark - VRU After School	-	40,000
Grants NHS Vanguard	78,000	-
Grants NL Arts Meets Sport	122,498	-
Grants European Social Fund	201,923	176,382
Grants Inclusion 19/20	2,176	50,000
Grants Southwark - Commission	9,999	-
Grants Sport England - Active Radio	-	19,052
Grants Sport England - Return to Play	-	9,200
Grants Sport England - BB Leaders	-	89,601
Grants VRU - Myends	350,001	404,311
Grants Young Manchester -Keeping Children and Young People Safe	15,702	37,500
Grants Young Manchester - East	43,750	42,220
Grants Young Manchester - North	22,875	29,875
	<u>2,106,353</u>	<u>2,447,509</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

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

	31.3.23	31.3.22
	£	£
Belfast City Council	34,107	154,176
Big Lottery Fund	166,769	132,680
Comic Relief	-	68,401
Laureus	-	40,000
Northern Ireland Office	431,430	306,290
Police & Crime Commissioner Hampshire	-	69,701
Southwark Commission	9,999	-
Sport England	-	117,852
Other grants	14,595	107,697
Other Northern Ireland	20,294	55,332
Energise Me	-	6,685
Local Authority	69,380	206,172
Local Government	652,929	525,538
Young Manchester	82,327	81,897
Portsmouth City Council: Universal Youth Provision	104,117	231,102
European Social Fund	201,923	176,382
Trust Grants	73,782	107,060
Government Grants	84,675	36,039
	<u>1,946,327</u>	<u>2,423,004</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Active communities	<u>1,742,572</u>	<u>328,369</u>	<u>2,070,941</u>
Direct Costs			
		31.03.23 £	31.03.22 £
Wages		642,266	768,826
Social security		62,530	61,127
Pensions		18,954	18,462
Food		39,185	25,399
Coaching		23,127	25,935
Venues		38,736	54,158
Transport		34,060	17,644
Licences		4,842	3,725
Research		2,070	27,390
Contracted Services inc Forward Funding		687,505	713,320
Post, packaging and stationery		7	4,550
Premises expenses		5,843	9,138
Print and design		9,997	5,985
Telephone		14,049	11,864
Youth work services		69,481	89,392
Training services		69,594	75,195
Events		19,541	6,710
Sundries		785	-
	<u>1,742,572</u>	<u>1,918,820</u>	

5. SUPPORT COSTS

	Management £	Governance Costs £	Totals £
Active communities	<u>322,964</u>	<u>5,405</u>	<u>328,369</u>
Management			
		2023 £	2022 £
Wages		97,455	75,000
Social security		2,280	8,519
Pensions		968	2,250
Other operating leases - premises		89,740	87,432
Insurance		10,673	8,872
Subscriptions		4,516	4,920
Telephone		-	3,472
Postage and stationery		4,235	6,028
Fundraising and publicity		123	2,859
Sundries		1,748	2,233
Travelling and subsistence		-	763
Professional fees		66,853	72,851
Repairs, maintenance and computer support		33,595	32,190
Training		-	500
Bank charges		(107)	799
Bad debts		2,308	-
Website costs		-	3,000
Depreciation of fixtures and fittings		238	270
Depreciation of computer equipment		8,339	10,016
		<u>322,964</u>	<u>321,974</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****Governance costs**

	2023	2022
	£	£
Trustees' expenses	553	-
Auditors' remuneration	3,300	3,300
Auditors' remuneration - other services	1,552	2,514
	<u>5,405</u>	<u>5,814</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	8,577	10,286
Other operating leases	89,740	87,432
Auditors' remuneration	3,300	3,300
Auditors' remuneration - other services	<u>1,552</u>	<u>2,514</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

During the year, total travel and subsistence expenses incurred by the Trustees amounted to £553 (2022: £nil).

8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	739,721	843,826
Social security costs	64,810	69,646
Other pension costs	<u>19,922</u>	<u>20,712</u>
	<u>824,453</u>	<u>934,184</u>

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

	31.3.23	31.3.22
Charitable activities	56	49
Governance	2	2
Finance	<u>1</u>	<u>1</u>
	<u>59</u>	<u>52</u>

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

	31.3.23	31.3.22
£60,000 - £70,000	<u>2</u>	<u>2</u>

Key Management Remuneration

The key management personnel of the charity, comprise the Board of Trustees, two joint Chief Executive officers, Finance and HR Director, head of Programmes and Compliance Manager. The total employee benefits of the key management personnel of the charity were £336,415 (2022: £358,367).

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	600	-	600
Charitable activities			
Active communities	60,340	2,387,169	2,447,509
Investment income	39	-	39
Total	60,979	2,387,169	2,448,148
EXPENDITURE ON			
Charitable activities			
Active communities	355,952	1,890,656	2,246,608
Total	355,952	1,890,656	2,246,608
NET INCOME/(EXPENDITURE)	(294,973)	496,513	201,540
Transfers between funds	322,276	(322,276)	-
Net movement in funds	27,303	174,237	201,540
RECONCILIATION OF FUNDS			
Total funds brought forward	90,475	476,265	566,740
TOTAL FUNDS CARRIED FORWARD	117,778	650,502	768,280

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	4,602	79,113	83,715
Additions	-	9,187	9,187
At 31 March 2023	4,602	88,300	92,902
DEPRECIATION			
At 1 April 2022	2,807	56,409	59,216
Charge for year	238	8,339	8,577
At 31 March 2023	2,807	64,986	67,793
NET BOOK VALUE			
At 31 March 2023	1,795	23,314	25,109
At 31 March 2022	1,795	22,704	24,499

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	86,506	441,912
Other debtors	7,308	5,127
Prepayments and accrued income	<u>101,181</u>	<u>70,562</u>
	<u>194,995</u>	<u>517,601</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	158,202	104,895
Social security and other taxes	16,624	26,312
Other creditors	3,610	5,565
Accruals and deferred income	<u>353,903</u>	<u>516,279</u>
	<u>532,339</u>	<u>653,051</u>

Included in accruals and deferred income is deferred income of £195,953 (2022: £205,292). See note 18.

13. LEASING AGREEMENTS

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

	31.3.23	31.3.22
	£	£
Within one year	<u>7,309</u>	<u>8,000</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Fixed assets	25,109	-	25,109	24,499
Current assets	423,000	896,160	1,319,160	1,418,527
Current liabilities	<u>(285,263)</u>	<u>(247,076)</u>	<u>(532,339)</u>	<u>(674,746)</u>
	<u>162,846</u>	<u>649,084</u>	<u>811,930</u>	<u>768,280</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****15. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General	117,778	45,068	162,846
	<u>117,778</u>	<u>45,068</u>	<u>162,846</u>
Restricted funds			
Active Communities	5,025	(5,025)	-
Belfast City Council	36,338	(36,338)	-
Energise Me	4,773	(4,773)	-
European Social Fund	42,404	(42,404)	-
Government	43,612	(9,642)	33,970
Local Authority	115,986	(69,821)	46,165
Local Government	186,396	305,483	491,879
Police Crime Commissioner	2,000	(2,000)	-
Social Investment Fund	-	10,000	10,000
The National Lottery Community Fund	101,319	(61,319)	40,000
Trust Grants	112,649	(85,579)	27,070
	<u>650,502</u>	<u>(1,418)</u>	<u>649,084</u>
TOTAL FUNDS	<u>768,280</u>	<u>43,650</u>	<u>811,930</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	171,753	(126,685)	45,068
	<u>171,753</u>	<u>(126,685)</u>	<u>45,068</u>
Restricted funds			
Active Communities	-	(5,025)	(5,025)
Belfast City Council	-	(36,338)	(36,338)
Energise Me	-	(4,773)	(4,773)
European Social Fund	-	(42,404)	(42,404)
Government	334,460	(344,102)	(9,642)
Local Authority	157,207	(227,028)	(69,821)
Local Government	1,175,622	(870,139)	305,483
Police Crime Commissioner	-	(2,000)	(2,000)
Social Investment Fund	10,000	-	10,000
The National Lottery Community Fund	166,769	(228,088)	(61,319)
Trust Grants	98,780	(184,359)	(85,579)
	<u>1,942,838</u>	<u>(1,944,256)</u>	<u>(1,418)</u>
TOTAL FUNDS	<u>2,114,591</u>	<u>(2,070,941)</u>	<u>43,650</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General	<u>90,475</u>	<u>(294,973)</u>	<u>322,276</u>	<u>117,778</u>
	90,475	(294,973)	322,276	117,778
Restricted funds				
Active Communities	-	10,025	(5,000)	5,025
Belfast City Council	-	24,457	11,881	36,338
Energise Me	-	4,773	-	4,773
European Social Fund	-	42,404	-	42,404
Executive Office	-	2,472	(2,472)	-
Government	-	43,674	(62)	43,612
Laureus	46,163	(41,278)	(4,885)	-
Local Authority	-	128,361	(12,375)	115,986
Local Government	-	181,773	4,623	186,396
National Governing Body	-	(4,374)	4,374	-
Police Crime Commissioner	-	283	1,717	2,000
Sport England	15,156	8,225	(23,381)	-
The National Lottery Community Fund	-	9,780	91,539	101,319
Trust Grants	-	85,938	26,711	112,649
LB of Southwark - Youth Service	25,443	-	(25,443)	-
Commissioning Programme				
NI - BLF GOALS	52,263	-	(52,263)	-
OPCC - Pompey	341	-	(341)	-
BLF Portsmouth	36,038	-	(36,038)	-
Young Manchester - EAST	16,079	-	(16,079)	-
Young Manchester - NORTH	11,692	-	(11,692)	-
BLF - Birmingham	28,878	-	(28,878)	-
BLF - Tameside	24,913	-	(24,913)	-
NI - BCC On The Right Track	1,115	-	(1,115)	-
Portsmouth City Council: Universal Youth Provision	42,819	-	(42,819)	-
Lambeth Girls YLF	14,011	-	(14,011)	-
Keeping Children and Young People Safe	20,340	-	(20,340)	-
Youth Netic	14,877	-	(14,877)	-
Blagrove Trust- Leigh Park	21,137	-	(21,137)	-
OPCC- CL/CCE Theatre project	4,250	-	(4,250)	-
L - GLA - Podcast Southwark	45,563	-	(45,563)	-
M - Children In Need	5,238	-	(5,238)	-
L - GLA - Podcast Southwark	10,276	-	(10,276)	-
L - Southwark Council - Virtual Pathways	340	-	(340)	-
H - Breakthrough - Portsmouth UAM's	22,976	-	(22,976)	-
L - GLA / Millwall - Breaking Barriers	<u>16,357</u>	<u>-</u>	<u>(16,357)</u>	<u>-</u>
	<u>476,265</u>	<u>496,513</u>	<u>(322,276)</u>	<u>650,502</u>
TOTAL FUNDS	<u>566,740</u>	<u>201,540</u>	<u>-</u>	<u>768,280</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	<u>60,979</u>	<u>(355,952)</u>	<u>(294,973)</u>
	60,979	(355,952)	(294,973)
Restricted funds			
Active Communities	26,520	(16,495)	10,025
Belfast City Council	148,336	(123,879)	24,457
Energise Me	6,685	(1,912)	4,773
European Social Fund	176,382	(133,978)	42,404
Executive Office	50,000	(47,528)	2,472
Government	265,490	(221,816)	43,674
Laureus	40,000	(81,278)	(41,278)
Local Authority	454,295	(325,934)	128,361
Local Government	736,620	(554,847)	181,773
National Governing Body	-	(4,374)	(4,374)
Police Crime Commissioner	69,701	(69,418)	283
Sport England	-	8,225	8,225
The National Lottery Community Fund	202,680	(192,900)	9,780
Trust Grants	<u>210,460</u>	<u>(124,522)</u>	<u>85,938</u>
	<u>2,387,169</u>	<u>(1,890,656)</u>	<u>496,513</u>
TOTAL FUNDS	<u><u>2,448,148</u></u>	<u><u>(2,246,608)</u></u>	<u><u>201,540</u></u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

Purposes of restricted funds:

ESF Programme - GOALS Plus:

This Project is part funded through the Northern Ireland European Social Fund Programme 2014 - 2020 and the Department for the Economy. GOALS + programme is a 4-year programme designed to support young people into education, training and employment. The programme will offer a package of mentoring, accredited training and support to aid participants on a progression pathway based upon their needs, interests and relevant further training, education or employment opportunities.

The National Lottery Community Fund

GOALS Active Communities Network has developed a GOALS programme which targets young people living across North and West Belfast that are confronted with barriers when it comes to learning and employment, specifically looking at those aged 12-21.

Belfast City Council – PLAY

"Playing Our Part in the City" is funded under the PEACE IV Programme for the delivery of the Belfast PEACE IV Local Action Plan, under the Children and Young People theme. The PEACE IV programme is managed by the Special EU Programmes Body (SEUPB) and is designed to support peace and reconciliation in Northern Ireland and the border region.

Southwark MOPAC

Partnership Grant fund working in Southwark delivering grass root sporting and youth activities in area with high youth violence, anti -social behaviour and gang activities. Aim to reduce youth violence, promote citizenship and offer positive pathways for participants.

PCC

Universal Youth Provision- local authority funding delivery universal youth provision in Portsmouth in targeted area working in partnership with Portsmouth city council and other local youth agencies.

Lambeth Council

Youth work services in Brixton and Tulse Hill supporting Urban Stars London.

Laureus Urban Academy

UK and Ireland training programme for young people and youth/sport organisations across the UK.

The aim of the fund is to:

- Deliver grass roots sporting projects in areas blighted by poverty, anti-social behaviour and gang activity to reduce crime, promote citizenship and offer alternative pathways for participants.
- Develop a training curriculum for project participants, volunteers and coaches across the sport for development sector, and implement a national and international roll out.
- Implement a research project to identify best practice and make recommendations on how sport can tackle youth crime, anti-social behaviour and gang membership.

Sport England

Grant fund to enhance volunteering opportunity for young people engaging in sporting activities, develop new skills through training and allocated volunteering in Lambeth, Southwark, Lewisham, Tower Hamlets and Brent.

VRU My Ends funded aims to reduce youth violence using positive activities and community action. Activities delivered in North Southwark. October 2020 to March 2023 - Extended to September 2024.

NHS Vanguard - Targeted provision delivered In Southwark. Young people referred using a community matrix system. Using mentoring, family support and sports to engage young people in weekly activities and match with a ACN Key worker - 10yrs to 21yrs. Aims to reduce risk of crime and anti-social behaviour.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****15. MOVEMENT IN FUNDS - continued**

GLA New Deal for Young People, mentoring programme delivered in North Lambeth and Southwark aimed at providing young people access to mentoring and workforce development in mentoring training. 10yrs to 21yrs.

NL Arts meets Sports volunteering programme aimed at engaging young people in volunteering opportunities and increasing young people exposure to the arts sector and opportunity to engage in arts-based projects. 13yrs to 25yrs from Lambeth, Southwark and Lewisham.

Purposes of unrestricted funds

To enable the charity to continue utilising sports, cultural and educational activities to broaden horizons, raise aspirations and offer pathways to achievement for participants within local communities.

Transfers between funds

During the year restricted funds with the permission of the donors was dissolved into the general fund.

16. RELATED PARTY DISCLOSURES

Other than Key management Compensation disclose in note 8, there were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	43,650	201,540
Adjustments for:		
Depreciation charges	8,577	10,566
Interest received	(1,138)	(39)
(Increase)/decrease in debtors	322,606	(386,932)
Increase in creditors	(120,712)	282,596
Net cash provided by operations	<u>252,983</u>	<u>107,731</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023****18. DEFERRED INCOME**

	31.3.23	31.3.22
	£	£
Balance as at 1 st April	205,292	170,641
Amount Released to Income during the Year	(205,292)	(170,641)
Amount deferred in the Year	<u>195,953</u>	<u>205,292</u>
Balance as at 31 st March	<u>195,953</u>	<u>205,292</u>

Deferred income represents funding received from the relevant funders are Sport England Community Funds £133,459 (2022: £nil), PCC- Universal SSYP Youth Provision £nil (2022: £41,667), NHS- Vanguard £nil (2022: £78,000), GLA New Deal for Young People £62,494 (2022:60,625) and Harbour Commission £nil (2022: £25,000). Deferred income comprises funds that relate to projects or programmes to be expended during the 2023-2024 financial year.

ACTIVE COMMUNITIES NETWORK LIMITED

England & Wales - Charity number 1121216

Accounts

REGISTERED COMPANY NUMBER: 06086438 (England and Wales)
REGISTERED CHARITY NUMBER: 1121216 (England and Wales)

ACTIVE COMMUNITIES NETWORK LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND

ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

ACTIVE COMMUNITIES NETWORK LIMITED

CONTENTS
FOR THE YEAR ENDED 31 MARCH 2022

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Statement of Trustees' Responsibilities	7
Report of the Independent Auditors	8 to 11
Statement of Financial Activities	12
Balance Sheet	13
Cash Flow Statement	14
Notes to the Financial Statements	15 to 30

ACTIVE COMMUNITIES NETWORK LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022**

TRUSTEES

Mr E J Hepworth
Mr H C Connolly
Mr P S Evans
Mr W J C Hougbo
Dr C I Mackintosh
Professor C Alexander
Ms M Nolan

COMPANY SECRETARY

Kerry Secretarial Services Limited

JOINT CHIEF EXECUTIVES

Mr J Donnelly
Mr O Rahman

REGISTERED COMPANY NUMBER 06086438 (England and Wales)

REGISTERED CHARITY NUMBER 1121216 (England and Wales)

AUDITORS

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

BANKERS

Barclays Bank UK PLC
Leicester, Leicestershire
UNITED KIN
LE87,2BB

Website

<http://www.activecommunities.org.uk>

ACTIVE COMMUNITIES NETWORK LIMITED**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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. The Trustees' report also represents the Directors' report as required by Company Law. The financial statements have been prepared in accordance with the accounting policy set out in the note to the financial statements. The annual report complies with the charity's governing document, the requirements of the Companies Act 2006 and the Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) the Charity SORP (FRS 102)'.

OBJECTIVES AND ACTIVITIES**Objectives and aims**

Having due regard to public benefit, Active Communities Network (ACN) is a Sport for Development charity committed to the use and promotion of sports, arts and cultural activities to improve youth citizenship, social inclusion and community cohesion in the UK and overseas.

Significant activities

Like any charity, ACN must work in an ever changing social, economic and political environment, whilst ensuring our programmes and services remain sustainable and deliver the highest quality outcomes for our users. The year was significantly impacted by the effects, continuation and adverse effects of the Covid-19 pandemic. ACN continues to adapt to the challenge and liaise with and worked alongside funders to deliver quality projects via alternative methods ensuring the needs of young people were still met. Responding to these challenges has resulted in the charity delivering the following significant activities:

Frontline Projects: Delivering youth and sports engagement services in areas of high deprivation and youth crime, focusing on London, Manchester, Belfast and Portsmouth/Havant. We continue to deliver much of these services via digital means due to the pandemic Plan is to adapt and move towards face to face when the Covid 19 restrictions lift fully.

Training and Citizenship: Through our learning centre we deliver personal development, vocational training and accredited courses to national standards 1 & 2, and support participants to utilise those skills through social action projects that benefit the wider community.

Workforce Development: The strength of ACN lies within its staff, whether full - time, part - time or volunteer, many of whom come from the very communities in which we work and in many cases through our own programmes. We invest in our staff through on-going training and professional development and ensure that core team members are multi-skilled. All our full - time staff are qualified in at least two of the following three vocational areas - Sports' Coaching, Youth and Community Work and/or Education and Lifelong Learning. We also offer training to like-minded organisations in the UK and Ireland, and globally via an International Development Manager.

Partnership Programming: We have a firm belief in the value of networks and joint working. In this way we can maximise the impact of funding, avoid duplication and provide a wider range of services to our communities. Partnerships also mean specialist services can be provided within a wider supportive framework of activity to support the most vulnerable in our society. As the geographic reach of ACN has expanded, so too has our need for strong, reliable partners who share our vision and values. This applies to our delivery, funding and strategic partners across all regions and areas of our work.

Research and Evaluation: We understand that funders, partners and project staff need to ensure that programmes are practical, cost effective and achieve results. ACN has adopted an online monitoring and evaluation framework developed specifically to reflect our programmes, to provide us with evidence to demonstrate a range of outputs. To complement this evidence base, we implement independent evaluations that provide qualitative reports on outcomes, methodologies, best practice and recommendations.

Promoting a mixed economy: ACN has adopted a 'mixed economy' approach to our work to ensure we are not overly reliant on a single funding system. Private sector partnerships, grant making trusts, statutory sector and government grants, social enterprise activity and fundraising events are all key components of our financial structure.

Public benefit

The trustees/directors have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

ACTIVE COMMUNITIES NETWORK LIMITED**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE**Charitable activities****Volunteers**

ACN benefits greatly from the commitment and support of 790 volunteers and their contribution is gratefully acknowledged. The contributions of volunteers have been excluded from the Statement of Financial Activities as the value of their contribution to the charity cannot be reasonably quantified in financial terms. Although during this financial year the numbers for Volunteers dropped, due to the restrictions surrounding Covid 19, the commitment and support from the vast number of volunteers allowed ACN to continue with the much-needed services and frontline projects which benefit the participants and the wider community.

Principal achievements have been: -

2021-22 has been a challenging time for both our organisation and the wider sector as a combination of austerity measures in local authorities, uncertainty over the impact of Brexit, cuts in private sector sponsorship and the significant adverse impact the Covid-19 pandemic continues to have on the sector, participants, and the wider community. Despite this backdrop, the charity has undertaken a series of steps to promote the development of the Charity in the financial year and have a strong platform to continue into 2022-23.

Principal achievements have been: -

- Enhance the Senior Leadership Team with plans to Implement Joint Director of Programmes from Belfast and London Personnel.
- Secure New Funding within the Remit of Consortium Projects.
- Secured additional Sport England funding.
- Secured Central Government Funding - Levelling Up for Belfast Area.
- DCMS - Sports Meets Arts.
- Finance and Risk subgroup well established and implemented.
- Creation of new approaches to deliver programmes due to the Covid-19 pandemic.
- Implementation of New Monitoring and Evaluation Application - Up Shot.
- Consultations with IT Team to develop and upgrade the IT Platform.
- Belfast expanded the Office Space.

FINANCIAL REVIEW**Financial position as at 31 March 2022**

The surplus for the reporting year was £201,540 (2021: (£95,411)).

Incoming resources were £2,448,148 (2021: £1,817,732).

Outgoing resources were £2,246,608 (2021: £1,722,321).

Net current assets were £768,280 (2021: £566,740).

Principal funding sources

During the year the principal source of funds came from a mixture of avenues including:

- Statutory sector grants: from Belfast City Council, Central Government, Westminster, Executive Office (NI), Department For Communities (NI), Sport England, Southwark Council, The London Mayor's Office and several local authorities, Housing associations in London and Hampshire;
- Grant giving Trusts and Foundations - principally the JIGSAW, Hyde Group, LDP, 4CT.
- National grant making bodies, primarily Big Lottery Fund and Children In Need;
- Corporate investment - principally via the LRS and Belfast Harbour Commission.

ACTIVE COMMUNITIES NETWORK LIMITED**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW**Reserves policy****Introduction**

The Charity Commission recognises the need for charities to hold sufficient reserves to secure their viability beyond the immediate future and to protect themselves against future uncertainties. It recommends that charities should be able to demonstrate, by reference to the charity's current position and prospects, why holding a particular level of reserves is right for the charity at the present time. Responsibility for establishing an appropriate reserves policy lies with the trustees of the charity.

The charity's reserves are allocated to two different types of funds in its financial statements:

Restricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes. The level of restricted funds as at the end of the year was £650,502 (2021: £476,265).

Unrestricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has not specified what the money should be spent on thereby granting the trustees full control to spend on general activities which further the objectives of the charity. The level of unrestricted funds as at the end of the year was £117,778 (2021: £90,475).

Reasons for Unrestricted funds

The organisation's balance of unrestricted funds is built up for three main reasons: a) operational contingency b) innovation and change and c) upfront investment resulting in social returns and future cost synergies.

Unrestricted reserves may be needed to provide cover and security in the following specific events:

- any salary, administration, accommodation and support costs, without which the charity could not function, in the event of a loss of or reduction in funding
- any notice and redundancy costs should it be necessary to reduce core staffing levels, or if project staff cannot be redeployed when funding comes to an end
- any working capital when funding is delayed or paid in arrears
- any deficits arising on restricted funds
- any unbudgeted events such as sickness, maternity leave, recruitment to fill existing posts, unexpected replacement of capital items
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income

Policy and procedures

The trustees have reviewed the level of reserves needed by the charity and agreed that:

- the charity should aim to hold unrestricted reserves which are sufficient and will normally exceed six month's estimated operating costs (defined as expenses excluding any partnership payments) for the organisation during the following 12 months;
- should reserves fall below the stated level, the trustees and the chief executive will endeavour to raise additional unrestricted funds as a matter of urgency, or take steps to reduce operating costs; and
- a summary of this reserves policy and a statement regarding the current level of reserves will be included in the charity's annual report, as required by the Charity Commission's SORP (Statement of Recommended Practice).

Reserves review

The level of reserves will be reviewed annually by the trustees, and charity's financial position will be monitored by the trustees on a regular basis (unless financial circumstances require a more urgent change).

As at 31/03/2022, the restricted fund stood at £650,502 (2021: £476,265).

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FUTURE PLANS

Key plans for the development of the charity in 2022-23 include:

- Continuations of new approaches to deliver programmes during and post the Covid-19 pandemic
- Develop and Implement Safeguarding Subgroup
- Plan to implement Personnel Subgroup
- Continuation of Finance and Risk Subgroup
- Induction of joint Director of Programmes
- Enhance the Monitoring and Evaluation App Functions across the ACN Programmes and Partners
- Further growth of our corporate partnerships and workforce development
- Development of our partnerships introducing a localised approach to grow our network
- Scoping Exercise to develop a Social Enterprise/CIC
- Explore opportunities for new and innovative Funding tailored to Needs and Pathways for participants and the wide communities
- Explore, Evaluate and reflect on the work in all Areas to ensure that work across the A.C.N network is reflective and relevant to the localised issues and needs.
- Secure Resources in targeted areas of work
- Develop PR Strategy for Brand and Publicity

This will enable the charity to continue to be at the forefront of the Sport and Social development sector(s), whilst continuing to deliver high quality services to the young people and communities with which we work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

ACN incorporated on 6 February 2007 and is governed by its Memorandum and Articles of Association, originally adopted by special resolution dated 24 January 2007. The Memorandum and Articles of Association have since been amended and the latest governing document has been adopted by special resolution dated 8 September 2009.

Charity status

ACN is a company limited by guarantee without share capital, as defined by the Companies Act 2006. and is a registered charitable company with the Charity Commission.

ACN was registered as a charity, dated 15 October 2007, with the Charity Commission.

Membership

The company has no share capital, but in the event of the company winding up, the members have undertaken to contribute a sum not exceeding £1 to the assets of the company. Trustees are not members as individuals and therefore do not hold guarantees.

Recruitment and appointment of new trustees

The Board of Trustees can appoint new trustees by Ordinary Resolution. New trustees are appointed who have a knowledge and experience of the sport, youth / community development and education sectors in both the UK and overseas or have a specialist knowledge base that can aid the charity in achieving its goals and meeting its responsibilities.

Organisational structure

The charity is managed by regular trustees' meetings.

On a day-to-day basis the business is managed by the joint Chief Executive Officers, responsible for the wider strategy and performance of the charity and its obligations.

The joint Chief Executive Officers manage a senior staff team comprised of Directors of Programmes across London, Belfast, Manchester and Portsmouth responsible for the performance, sustainability and growth of regional and national initiatives, a Director of HR and Finance responsible for the financial wellbeing and planning of the charity and its staffing support structures and a Head of Compliance, responsible for the governance of the charity. Local project delivery is managed by relevant managers and co-ordinators who oversee delivery staff.

ACTIVE COMMUNITIES NETWORK LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Induction and training of new trustees

New trustees are provided with a one-to-one briefing of the charity's objectives and procedures and their own responsibilities as a trustee. Adapted Skills Matrix to highlight and promote opportunities within specific skills set and experience.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Risks and risk management are discussed at Risk and Finance sub board meetings quarterly, with the joint Chief Executive Officers and senior staff team flagging new risks with trustees as they occur. These are also ratified and discussed at Board meetings as and when required.

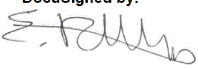
Reappointment of Auditors

The auditors, Cox Costello & Horne, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

17 December 2022

Approved by order of the board of trustees on and signed on its behalf by:

DocuSigned by:

4CFB8DCF847C4DE...
Mr E J Hepworth - Trustee

ACTIVE COMMUNITIES NETWORK LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2022

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

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

- 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 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

Opinion

We have audited the financial statements of Active Communities Network Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

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

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

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We designed procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the company's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of non-compliance throughout the audit, we also specifically considered where and how fraud may occur within the company.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the company is subject to laws and regulations that directly affect the financial statements, including: the company's constitution, relevant financial reporting standards; company law; tax legislation and distributable profits legislation and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly the company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an effect: laws and regulations relevant to an FCA regulated company; employment legislation; health and safety legislation; anti money laundering regulations, data protection legislation; anti-bribery and corruption legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations, and no procedures over and above those already noted are required. These limited procedures did not identify any actual or suspected non-compliance with laws and regulations that could have a material impact on the financial statements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations, journal entries crediting cash or any revenue account, and journal entries posted by senior management;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the performance statement and the Balance Sheet] includes a number of items selected on a random basis;

These procedures did not identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing 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 International Auditing Standards UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

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

Use of our report

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

DocuSigned by:

Mr M F Cox

404EE733CB1C4F7...

Michael F Cox FCA (Senior Statutory Auditor)
for and on behalf of Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

17 December 2022

Date:

ACTIVE COMMUNITIES NETWORK LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME FROM					
Donations	2	600	-	600	3,134
Charitable activities					
Active communities	3	60,340	2,387,169	2,447,509	1,814,149
Deposit Account interest		<u>39</u>	<u>-</u>	<u>39</u>	<u>449</u>
Total		60,979	2,387,169	2,448,148	1,817,732
EXPENDITURE ON					
Charitable activities					
Active communities	4	355,952	1,890,656	2,246,608	1,722,321
Total		<u>355,952</u>	<u>1,890,656</u>	<u>2,246,608</u>	<u>1,722,321</u>
NET INCOME/EXPENDITURE		(294,973)	496,513	201,540	95,411
Transfers between funds	15	322,276	(322,276)	-	-
Net movement in funds		<u>27,303</u>	<u>174,237</u>	<u>201,540</u>	<u>95,411</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		90,475	476,265	566,740	471,329
TOTAL FUNDS CARRIED FORWARD		<u><u>117,778</u></u>	<u><u>650,502</u></u>	<u><u>768,280</u></u>	<u><u>566,740</u></u>

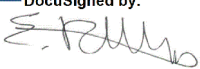
The notes form part of these financial

ACTIVE COMMUNITIES NETWORK LIMITED**BALANCE SHEET
31 MARCH 2022**

	Notes	31.3.22 £	31.3.21 £
FIXED ASSETS			
Tangible assets	10	24,499	23,811
CURRENT ASSETS			
Debtors	11	517,601	130,669
Cash at bank		<u>879,231</u>	<u>782,715</u>
		1,396,832	913,384
CREDITORS			
Amounts falling due within one year	12	(653,051)	(370,455)
NET CURRENT ASSETS		<u>743,781</u>	<u>542,929</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		768,280	566,740
NET ASSETS		<u>768,280</u>	<u>566,740</u>
FUNDS	15		
Unrestricted funds		117,778	90,475
Restricted funds		<u>650,502</u>	<u>476,265</u>
TOTAL FUNDS		<u>768,280</u>	<u>566,740</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2022... and were signed on its behalf by:

DocuSigned by:

 4CFB8DCF847C4DE...
 Mr E J Hepworth - Trustee

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

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	17	<u>107,731</u>	<u>507,796</u>
Net cash provided by operating activities		<u>107,731</u>	<u>507,796</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,254)	(19,636)
Interest received		<u>39</u>	<u>449</u>
Net cash used in investing activities		<u>(11,215)</u>	<u>(19,187)</u>
Change in cash and cash equivalents in the reporting period		<u>96,516</u>	<u>488,609</u>
Cash and cash equivalents at the beginning of the reporting period		<u>782,715</u>	<u>294,106</u>
Cash and cash equivalents at the end of the reporting period		<u><u>879,231</u></u>	<u><u>782,715</u></u>

ACTIVE COMMUNITIES NETWORK 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 have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charity SORP (FRS 102)), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Active Communities Network Limited meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Preparation of the financial statements on a going concern basis

The financial statements are drawn up on the going concern basis which assumes Active Communities Network will continue in operational existence for the foreseeable future. The Board of Trustees have given due consideration to the working capital and cash flow requirements of Active Communities Network. The Board of Trustees consider Active Communities Network's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

Having made their assessment the Trustees consider that there is no material uncertainty regarding the going concern status of the charity.

Income**Income Recognition**

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to it, receipt is probable, and the amount can be measured with sufficient reliability.

Donations and Grants

Donation and grants which have the characteristics of a gift are recognised immediately on receipt. This is unless there are time constraints imposed by the donor or conditions or terms are imposed which must be met prior to entitlement passing which are not wholly within the control of the charity.

Grants which have the characteristics of a gift which have restrictions on their usage to certain activities or purposes within the charity are treated as restricted income.

These incoming resources are recognised as donations.

Contractual Income and Grants with performance related conditions are recognised as performance conditions are met (i.e., as related goods and services are provided).

These income resources are recognised as income from charitable activities.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received, and the value of the incoming resources can be measured with sufficient reliability.

Volunteers and Donated Services, Facilities and Goods

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Charity is not recognised in the main body of the financial statement, but detail is contained in the Trustees' Report.

On receipt, donated professional services, donated facilities and goods are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****1. ACCOUNTING POLICIES - continued****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. A further analysis of this expenditure is given in the notes to the financial statements.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- Cost of raising funds comprises the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs of the charity's services undertaken to further the purpose of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Allocation of Support Costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance and administration personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated as expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 5.

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	- 33% on cost

All tangible fixed assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation. The cost of a tangible fixed asset initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Taxation

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason, the charity is generally unable to recover input VAT it incurs on goods and services purchased.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or governing document.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where cost will not be met by the funder. Transfers between restricted funds and from restricted to unrestricted funds are made with the permission of the funder.

Further details of each fund are disclosed in the notes to the financial statements.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****1. ACCOUNTING POLICIES - continued****Operating leases**

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

The charitable company operates a group personal pension plan (GPPP). Employees contract directly with the pension company and have their own plan in their own name within the GPPP. Contributions by the charity and employees are determined by the scheme rules. The charity acts as agent in collecting and paying over employee pension contributions. Once the contributions have been paid, the charity as employer has no further obligations. From 1 April 2015, under the Pensions Act 2008, the charity must put certain staff into a pension scheme and contribute towards it. This is called automatic enrolment and the GPPP is compliant in this regard. Contributions charged to the Statement of Financial Activities in respect of pension costs is the total of contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Contributions outstanding at the reporting date amounted to £4,195 (2021: £4,341).

Cash and Cash Equivalents

Cash and cash equivalents includes cash and short-term cash deposits.

Provisions

Provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments including trade and other debtors and trade creditors. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Judgement and Key Sources of Estimation Uncertainty

In the application of the Charity's accounting policies, the Charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods

2. DONATIONS

	31.3.22	31.3.21
	£	£
Donations	<u>600</u>	<u>3,134</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****3. INCOME FROM CHARITABLE ACTIVITIES**

		31.3.22	31.3.21
	Activity	£	£
Services	Active communities	21,866	25,799
Services	Other Grants	-	500
Services	The National Lottery Community Fund	-	4,195
Grants	Active communities	146,995	377,051
Grants	BBC Children in Need	-	10,800
Grants	Belfast City Council	148,336	2,801
Grants	Local Government	736,620	65,332
Grants	Government	265,490	-
Grants	Police Crime Commissioner	69,700	61,750
Grants	Energise Me	6,685	-
Grants	Laureus	40,000	130,000
Grants	Executive office	50,000	-
Grants	European Social Fund	176,382	153,134
Grants	Local Authority	454,295	134,447
Grants	Other Grants	-	121,905
Grants	The National Lottery Community Fund	122,680	627,827
Grants	Sport England	-	59,257
Grants	Northern Ireland Office	-	29,489
Grants	Trust Grants	210,460	-
		<u>2,447,509</u>	<u>1,804,287</u>

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

	31.3.22	31.3.21
	£	£
Belfast City Council	154,176	25,704
Big Lottery Fund	132,680	565,465
Comic Relief	68,401	-
Laureus Sport for Good Foundation	-	60,000
Laureus	40,000	70,000
Northern Ireland Office	306,290	53,196
Police & Crime Commissioner Hampshire	69,701	56,250
Southwark Council	-	57,203
Sport England	117,852	59,257
Other grants	107,697	55,279
Other Northern Ireland	55,332	-
Energise Me	6,685	10,370
The Hyde Group	-	26,850
Blagrove Trust	-	20,000
Children in Need	-	10,800
Greater London Authority	-	40,621
Local Authority	206,172	-
Local Government	525,538	-
Jacksonville Jaguars	-	15,916
National Lottery	-	62,362
Young Manchester	81,897	67,648
Portsmouth City Council: Universal Youth Provision	231,102	208,326
European Social Fund	176,382	153,134
Trust Grants	107,060	-
Government Grants	36,039	155,413
	<u>2,423,004</u>	<u>1,773,794</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 5) £	Totals £
Active communities	<u>1,918,820</u>	<u>327,788</u>	<u>2,246,608</u>
Direct Costs			
		31.03.22 £	31.03.21 £
Wages		768,826	788,964
Social security		61,127	58,428
Pensions		18,462	17,330
Food		25,399	12,937
Coaching		25,935	14,048
Venues		54,158	11,606
Transport		17,644	4,117
Licences		3,725	7,185
Research		27,390	27,699
Contracted Services		713,320	322,001
Post, packaging and stationery		4,550	1,148
Premises expenses		9,138	4,911
Print and design		5,985	3,777
Telephone		11,864	8,342
Youth work services		89,392	67,451
Training services		75,195	59,864
Events		<u>6,710</u>	<u>2,432</u>
		<u>1,918,820</u>	<u>1,412,240</u>

5. SUPPORT COSTS

	Management £	Governance Costs £	Totals £
Active communities	<u>321,974</u>	<u>5,814</u>	<u>327,788</u>
Management			
		2022 £	2021 £
Wages		75,000	78,029
Social security		8,519	9,511
Pensions		2,250	2,590
Other operating leases - premises		87,432	27,681
Insurance		8,872	14,846
Subscriptions		4,920	3,043
Telephone		3,472	4,174
Postage and stationery		6,028	3,813
Fundraising and publicity		2,859	100
Sundries		2,233	2,188
Travelling and subsistence		763	241
Professional fees		72,851	96,648
Repairs, maintenance and computer support		32,190	34,172
Training		500	6,500
Bank charges		799	1,214
Refreshments		-	66
Website costs		3,000	241
Depreciation of fixtures and fittings		270	47
Depreciation of computer equipment		10,016	6,511
Project administration		<u>-</u>	<u>13,097</u>
		<u>321,974</u>	<u>304,712</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****Governance costs**

	2022	2021
	£	£
Auditors' remuneration	3,300	3,300
Auditors' remuneration - other services	2,514	2,069
	<u>5,814</u>	<u>5,369</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging:

	31.3.22	31.3.21
	£	£
Auditors' remuneration	-	3,300
Depreciation - owned assets	10,566	6,614
Other operating leases	87,432	27,681
Auditors' remuneration	3,300	3,300
Auditors' remuneration - other services	2,514	2,069
	<u>103,812</u>	<u>39,964</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

8. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	843,826	866,993
Social security costs	69,646	67,939
Other pension costs	20,712	19,920
	<u>934,184</u>	<u>954,852</u>

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

	31.3.22	31.3.21
Charitable activities	49	57
Governance	2	1
Finance	1	2
	<u>52</u>	<u>60</u>

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

	31.3.22	31.3.21
£60,000 - £70,000	2	-

Key Management Remuneration

The key management personnel of the charity, comprise the Board of Trustees, two joint Chief Executive officers, Finance and HR Director, four head of Programmes (reduced to two during this financial period) and Compliance Manager. The total employee benefits of the key management personnel of the charity were £358,367 (2021: £262,280).

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	12,996	-	12,996
Charitable activities			
Active communities	402,849	1,401,438	1,804,287
Investment income	<u>445</u>	<u>4</u>	<u>449</u>
Total	416,290	1,401,442	1,817,732
EXPENDITURE ON			
Charitable activities			
Active communities	299,266	1,423,055	1,722,321
Total	<u>299,269</u>	<u>1,423,052</u>	<u>1,722,321</u>
NET INCOME/(EXPENDITURE)	117,024	(21,613)	95,411
Transfers between funds	<u>(86,938)</u>	<u>86,938</u>	<u>-</u>
Net movement in funds	30,086	65,325	95,411
RECONCILIATION OF FUNDS			
Total funds brought forward	60,389	410,940	471,329
TOTAL FUNDS CARRIED FORWARD	<u><u>90,475</u></u>	<u><u>476,265</u></u>	<u><u>566,740</u></u>

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	4,103	68,358	72,461
Additions	<u>499</u>	<u>10,755</u>	<u>11,254</u>
At 31 March 2022	<u>4,602</u>	<u>79,113</u>	<u>83,715</u>
DEPRECIATION			
At 1 April 2021	2,795	45,855	48,650
Charge for year	<u>12</u>	<u>10,554</u>	<u>10,566</u>
At 31 March 2022	<u>2,807</u>	<u>56,409</u>	<u>59,216</u>
NET BOOK VALUE			
At 31 March 2022	<u><u>1,795</u></u>	<u><u>22,704</u></u>	<u><u>24,499</u></u>
At 31 March 2021	<u><u>1,308</u></u>	<u><u>22,503</u></u>	<u><u>23,811</u></u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
Trade debtors	441,912	122,691
Other debtors	5,127	5,127
Prepayments and accrued income	<u>70,562</u>	<u>2,851</u>
	<u>517,601</u>	<u>130,669</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	104,895	107,478
Social security and other taxes	26,312	21,099
Other creditors	5,565	4,471
Accruals and deferred income	<u>516,279</u>	<u>237,407</u>
	<u>653,051</u>	<u>370,455</u>

Included in accruals and deferred income is deferred income of £205,292 (2021: £170,641). See note 18.

13. LEASING AGREEMENTS

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

	31.3.22	31.3.21
	£	£
Within one year	<u>67,654</u>	<u>21,245</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.22 Total funds	31.3.21 Total funds
	£	£	£	£
Fixed assets	4,021	20,478	24,499	23,811
Current assets	135,210	1,283,317	1,418,527	935,079
Current liabilities	<u>(21,453)</u>	<u>(653,293)</u>	<u>(674,746)</u>	<u>(392,150)</u>
	<u>117,778</u>	<u>650,502</u>	<u>768,280</u>	<u>566,740</u>

ACTIVE COMMUNITIES NETWORK LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General	<u>90,475</u>	<u>(294,973)</u>	<u>322,276</u>	<u>117,778</u>
	90,475	(294,973)	322,276	117,778
Restricted funds				
Active Communities	-	10,025	(5,000)	5,025
Belfast City Council	-	24,457	11,881	36,338
Energise Me	-	4,773	-	4,773
European Social Fund	-	42,404	-	42,404
Executive Office	-	2,472	(2,472)	-
Government	-	43,674	(62)	43,612
Laureus	46,163	(41,278)	(4,885)	-
Local Authority	-	128,361	(12,375)	115,986
Local Government	-	181,773	4,623	186,396
National Governing Body	-	(4,374)	4,374	-
Police Crime Commissioner	-	283	1,717	2,000
Sport England	15,156	8,225	(23,381)	-
The National Lottery Community Fund	-	9,780	91,539	101,319
Trust Grants	-	85,938	26,711	112,649
LB of Southwark - Youth Service	25,443	-	(25,443)	-
Commissioning Programme				
NI - BLF GOALS	52,263	-	(52,263)	-
OPCC - Pompey	341	-	(341)	-
BLF Portsmouth	36,038	-	(36,038)	-
Young Manchester - EAST	16,079	-	(16,079)	-
Young Manchester - NORTH	11,692	-	(11,692)	-
BLF - Birmingham	28,878	-	(28,878)	-
BLF - Tameside	24,913	-	(24,913)	-
NI - BCC On The Right Track	1,115	-	(1,115)	-
Portsmouth City Council: Universal Youth Provision	42,819	-	(42,819)	-
Lambeth Girls YLF	14,011	-	(14,011)	-
Keeping Children and Young People Safe	20,340	-	(20,340)	-
Youth Netic	14,877	-	(14,877)	-
Blagrove Trust- Leigh Park	21,137	-	(21,137)	-
OPCC- CL/CCE Theatre project	4,250	-	(4,250)	-
L - GLA - Podcast Southwark	45,563	-	(45,563)	-
M - Children In Need	5,238	-	(5,238)	-
L - GLA - Podcast Southwark	10,276	-	(10,276)	-
L - Southwark Council - Virtual Pathways	340	-	(340)	-
H - Breakthrough - Portsmouth UAM's	22,976	-	(22,976)	-
L - GLA / Millwall - Breaking Barriers	<u>16,357</u>	<u>-</u>	<u>(16,357)</u>	<u>-</u>
	<u>476,265</u>	<u>496,513</u>	<u>(322,276)</u>	<u>650,502</u>
TOTAL FUNDS	<u>566,740</u>	<u>201,540</u>	<u>-</u>	<u>768,280</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	60,979	(355,952)	(294,973)
	60,979	(355,952)	(294,973)
Restricted funds			
Active Communities	26,520	(16,495)	10,025
Belfast City Council	148,336	(123,879)	24,457
Energise Me	6,685	(1,912)	4,773
European Social Fund	176,382	(133,978)	42,404
Executive Office	50,000	(47,528)	2,472
Government	265,490	(221,816)	43,674
Laureus	40,000	(81,278)	(41,278)
Local Authority	454,295	(325,934)	128,361
Local Government	736,620	(554,847)	181,773
National Governing Body	-	(4,374)	(4,374)
Police Crime Commissioner	69,701	(69,418)	283
Sport England	-	8,225	8,225
The National Lottery Community Fund	202,680	(192,900)	9,780
Trust Grants	210,460	(124,522)	85,938
	2,387,169	(1,890,656)	496,513
TOTAL FUNDS	2,448,148	(2,246,608)	201,540

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****15. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General	60,389	219,764	(189,678)	90,475
Hampshire - central	-	1,500	(1,500)	-
Central -NI	-	(175)	175	-
Head Office	-	111,898	(111,898)	-
London-Central	-	(30,463)	30,463	-
Belfast- Central	-	(92,316)	92,316	-
Hampshire-Central	-	(70,943)	70,943	-
Manchester-Central	-	(32,103)	32,103	-
20/21 Unrestricted	-	9,862	(9,862)	-
	60,389	117,024	(86,938)	90,475
Restricted funds				
LB of Southwark - Youth Service				
Commissioning Programme	14,005	19,809	(8,371)	25,443
Police and Crime Commissioner Hampshire	-	(5,212)	5,212	-
NI - BLF GOALS	17,929	52,399	(18,065)	52,263
NI-GRF 17/18R	10,385	-	(10,385)	-
Lucozade	-	(9,378)	9,378	-
BLF - Lambeth/Southwark-R	4,141	(6,796)	2,655	-
NI - Inclusion 17/18	11,770	-	(11,770)	-
TBUC	583	-	(583)	-
Energise Me	6,840	-	(6,840)	-
Sport England	27,462	22,874	(50,336)	-
Comic Relief	25,742	-	(25,742)	-
OPCC - Pompey	-	(16,869)	17,210	341
European Social Fund	19,498	(21,384)	1,886	-
BLF Portsmouth	45,253	12,798	(22,013)	36,038
Young Manchester - EAST	5,290	10,789	-	16,079
Young Manchester - NORTH	-	11,692	-	11,692
BLF - Birmingham	14,332	14,546	-	28,878
Jacksonville Jaguars	-	15,701	(15,701)	-
BLF - Tameside	-	36,141	(11,228)	24,913
Southwark MOPAC	2,972	(7,362)	4,390	-
Lambeth Ambition	16,839	(27,910)	11,071	-
NI - BCC Play	24,560	(45,926)	21,366	-
Smart Futures	9,643	(1,440)	(8,203)	-
Laureus Pompey	-	(7,825)	7,825	-
Laureus Ireland	-	25,575	(25,575)	-
NI - BCC On The Right Track	17,871	(16,756)	-	1,115
Trusted Adult Worker	8,498	-	(8,498)	-
Portsmouth City Council: Universal Youth				
Provision	79,747	(202,435)	165,507	42,819
Lambeth Girls YLF	6,205	7,806	-	14,011
Keeping Children and Young People Safe	14,005	6,335	-	20,340
Lucozade Hull	-	(12,500)	12,500	-
Harbour Commission Belfast	-	(29)	29	-
Youth Netic	9,000	5,877	-	14,877
Blagrove Trust- Leigh Park	5,558	15,579	-	21,137
OPCC- CL/CCE Theatre project	-	4,250	-	4,250
NI- Inclusion 19/20	6,594	13,440	(20,034)	-
Lucozade Belfast	-	(17,049)	17,049	-
Lucozade Manchester	-	(23,684)	23,684	-
Lucozade London	-	(1,246)	1,246	-
ARCS	6,218	7,457	(13,675)	-
Laureus Manchester	-	(3,487)	3,487	-
Lucozade Wales	-	(22,500)	22,500	-

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS - continued				
L - Southwark Council - Emergency	-	3,420	(3,420)	-
L - MOPAC / Southwark - VRU After School	-	39,162	(39,162)	-
L - GLA - Podcast Southwark	-	45,563	-	45,563
M - Children In Need	-	6,413	(1,175)	5,238
L - GLA - Podcast Southwark	-	10,276	-	10,276
N - Laureus - HQ	-	46,163	-	46,163
L - MOPAC / Southwark - VRU After School	-	(166)	166	-
H - Energize Me - Schools Only	-	10,370	(10,370)	-
L - Sport England - Active Radio	-	15,156	-	15,156
L - Southwark Council - Virtual Pathways	-	340	-	340
H - Breakthrough - Portsmouth UAM's	-	22,976	-	22,976
L - GLA / Millwall - Breaking Barriers	-	16,357	-	16,357
N - National Lottery - Midlands Covid-19 Response	-	974	(974)	-
L - Sport England - BB Leaders	-	(70,862)	70,862	-
M - MCC - 1000 Days	-	(1,035)	1,035	-
		<u>410,940</u>	<u>(21,613)</u>	<u>476,265</u>
TOTAL FUNDS		<u>471,329</u>	<u>95,411</u>	<u>566,740</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	192,862	26,902	219,764
Hampshire - central	1,500	-	1,500
Central -NI	(175)	-	(175)
Head Office	175,287	(63,389)	111,898
London-Central	-	(30,463)	(30,463)
Belfast- Central	35,110	(127,426)	(92,316)
Hampshire-Central	784	(71,727)	(70,943)
Manchester-Central	1,060	(33,163)	(32,103)
20/21 Unrestricted	9,862	-	9,862
	416,290	(299,266)	117,024
Restricted funds			
LB of Southwark - Youth Service Commissioning Programme	28,802	(8,993)	19,809
Police and Crime Commissioner Hampshire	23,000	(28,212)	(5,212)
NI - BLF GOALS	128,982	(76,583)	52,399
Lucozade	-	(9,378)	(9,378)
BLF - Lambeth/Southwark-R	67,194	(73,990)	(6,796)
Sport England	30,204	(7,330)	22,874
OPCC - Pompey	25,999	(42,868)	(16,869)
European Social Fund	153,135	(174,519)	(21,384)
BLF Portsmouth	78,248	(65,450)	12,798
Young Manchester - EAST	34,999	(24,210)	10,789
Young Manchester - NORTH	22,876	(11,184)	11,692
BLF - Birmingham	100,796	(86,250)	14,546
Jacksonville Jaguars	15,916	(215)	15,701
BLF - Tameside	117,512	(81,371)	36,141
Southwark MOPAC	-	(7,362)	(7,362)
Lambeth Ambition	10,000	(37,910)	(27,910)
NI - BCC Play	15,810	(61,736)	(45,926)
Smart Futures	-	(1,440)	(1,440)
Laureus Pompey	7,500	(15,325)	(7,825)
Laureus Ireland	55,001	(29,426)	25,575
NI - BCC On The Right Track	(13,007)	(3,749)	(16,756)
Portsmouth City Council: Universal Youth Provision	1	(202,436)	(202,436)
Lambeth Girls YLF	16,851	(9,045)	7,806
Keeping Children and Young People Safe	9,773	(3,438)	6,335
Lucozade Hull	-	(12,500)	(12,500)
Harbour Commission Belfast	-	(29)	(29)
Youth Netic	14,400	(8,523)	5,877
Blagrove Trust- Leigh Park	20,000	(4,421)	15,579
OPCC- CL/CCE Theatre project	12,750	(8,500)	4,250
NI- Inclusion 19/20	29,488	(16,048)	13,440
Lucozade Belfast	1	(17,050)	(17,049)
Lucozade Manchester	1	(23,685)	(23,684)
Lucozade London	1	(1,247)	(1,246)
ARCS	7,457	-	7,457
Laureus Manchester	7,499	(10,986)	(3,487)
Lucozade Wales	-	(22,500)	(22,500)
L - Southwark Council - Emergency	5,000	(1,580)	3,420
L - MOPAC / Southwark - VRU After School	49,719	(10,557)	39,162

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****15. MOVEMENT IN FUNDS - continued**

L - GLA - Podcast Southwark	76,927	(31,364)	45,563
M - Children In Need	10,799	(4,386)	6,413
L - GLA - Podcast Southwark	24,250	(13,974)	10,276
N - Laureus - HQ	60,000	(13,837)	46,163
L - MOPAC / Southwark - VRU After School	-	(166)	(166)
H - Energize Me - Schools Only	10,370	-	10,370
L - Sport England - Active Radio	29,053	(13,897)	15,156
L - Southwark Council - Virtual Pathways	9,000	(8,660)	340
H - Breakthrough - Portsmouth UAM's	26,401	(3,425)	22,976
L - GLA / Millwall - Breaking Barriers	16,371	(14)	16,357
N - National Lottery - Midlands Covid-19 Response	62,362	(61,388)	974
L - Sport England - BB Leaders	1	(70,863)	(70,862)
M - MCC - 1000 Days	-	(1,035)	(1,035)
	<u>1,401,442</u>	<u>(1,423,055)</u>	<u>(21,613)</u>
TOTAL FUNDS	<u>1,817,732</u>	<u>(1,722,321)</u>	<u>95,411</u>

Purposes of restricted funds:

ESF Programme - GOALS Plus:

This Project is part funded through the Northern Ireland European Social Fund Programme 2014 - 2020 and the Department for the Economy.

GOALS + programme is a 4-year programme designed to support young people into education, training and employment. The programme will offer a package of mentoring, accredited training and support to aid participants on a progression pathway based upon their needs, interests and relevant further training, education or employment opportunities.

The National Lottery Community Fund

GOALS Active Communities Network has developed a GOALS programme which targets young people living across North and West Belfast that are confronted with barriers when it comes to learning and employment, specifically looking at those aged 12-21.

Belfast City Council - PLAY

"Playing Our Part in the City" is funded under the PEACE IV Programme for the delivery of the Belfast PEACE IV Local Action Plan, under the Children and Young People theme. The PEACE IV programme is managed by the Special EU Programmes Body (SEUPB) and is designed to support peace and reconciliation in Northern Ireland and the border region.

Big Lottery Fund

Grant fund to support delivery of sport activities and training for young people in Lambeth, Lewisham, Belfast, Manchester and Birmingham.

Southwark MOPAC

Partnership Grant fund working in Southwark delivering grass root sporting and youth activities in area with high youth violence, anti-social behaviour and gang activities. Aim to reduce youth violence, promote citizenship and offer positive pathways for participants.

PCC

Universal Youth Provision- local authority funding delivery universal youth provision in Portsmouth in targeted area working in partnership with Portsmouth city council and other local youth agencies.

Lambeth Council

Youth work services in Brixton and Tulse Hill supporting Urban Stars London.

Laureus Urban Academy

UK and Ireland training programme for young people and youth/sport organisations across the UK and South Wales.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****15. MOVEMENT IN FUNDS - continued****Laureus - Urban Stars**

The aim of the fund is to:

- Deliver grass roots sporting projects in areas blighted by poverty, anti-social behaviour and gang activity to reduce crime, promote citizenship and offer alternative pathways for participants.
- Develop a training curriculum for project participants, volunteers and coaches across the sport for development sector, and implement a national and international roll out.
- Implement a research project to identify best practice and make recommendations on how sport can tackle youth crime, anti-social behaviour and gang membership.

Sport England

Grant fund to enhance volunteering opportunity for young people engaging in sporting activities, develop new skills through training and allocated volunteering in Lambeth, Southwark, Lewisham, Tower Hamlets and Brent.

VRU My Ends funded aims to reduce youth violence using positive activities and community action. Activities delivered in North Southwark. October 2020 to March 2023 - Extended to September 2024.

NHS Vanguard - Targeted provision delivered In Southwark. Young people referred using a community matrix system. Using mentoring, family support and sports to engage young people in weekly activities and match with a ACN Key worker - 10yrs to 21yrs. Aims to reduce risk of crime and anti-social behaviour.

GLA New Deal for Young People, mentoring programme delivered in North Lambeth and Southwark aimed at providing young people access to mentoring and workforce development in mentoring training. 10yrs to 21yrs.

NL Arts meets Sports volunteering programme aimed at engaging young people in volunteering opportunities and increasing young people exposure to the arts sector and opportunity to engage in arts-based projects. 13yrs to 25yrs from Lambeth, Southwark and Lewisham.

Purposes of unrestricted funds

To enable the charity to continue utilising sports, cultural and educational activities to broaden horizons, raise aspirations and offer pathways to achievement for participants within local communities.

Transfers between funds

During the year restricted funds with the permission of the donors was dissolved into the general fund.

16. RELATED PARTY DISCLOSURES

Other than Key management Compensation disclose in note 8, there were no related party transactions for the year ended 31 March 2022 nor for the year ended 31 March 2021.

17. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	201,540	95,411
Adjustments for:		
Depreciation charges	10,566	6,558
Interest received	(39)	(449)
(Increase)/decrease in debtors	(386,932)	312,653
Increase in creditors	<u>282,596</u>	<u>93,623</u>
Net cash provided by operations	<u>107,731</u>	<u>507,796</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****18. DEFERRED INCOME**

	31.3.22	31.3.21
	£	£
Balance as at 1 st April	170,641	66,500
Amount Released to Income during the Year	(170,641)	(66,500)
Amount deferred in the Year	<u>205,292</u>	<u>170,641</u>
Balance as at 31 st March	<u>205,292</u>	<u>170,641</u>

Deferred income represents funding received from the relevant funders are GLA Hyde £nil (2021: £20,000), Comic Relief £nil (2021: £21,870), MOPAC/Southwark £nil (2021: £30,000), Young Manchester £nil (2021: £9,771), Big Lottery £nil (2021: £80,000), PCC- Universal SSYP Youth Provision £41,667 (2021: £nil), NHS-Vanguard £78,000 (2021: £nil), GLA New Deal for Young People £60,625 (2021:nil) and Harbour Commission £25,000 (2021: £nil). Deferred income comprises of funds which relate to projects and/or programmes to be expended during the 2022/2023 financial year.

ACTIVE COMMUNITIES NETWORK LIMITED

England & Wales - Charity number 1121216

Accounts

REGISTERED COMPANY NUMBER: 06086438 (England and Wales)
REGISTERED CHARITY NUMBER: 1121216

ACTIVE COMMUNITIES NETWORK LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

ACTIVE COMMUNITIES NETWORK LIMITED

CONTENTS OF THE ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2021

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 5
Statement of Trustees' Responsibilities	6
Report of the Independent Auditors	7 to 8
Statement of Financial Activities	9 to 10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13 to 31
Detailed Statement of Financial Activities	32 to 33

ACTIVE COMMUNITIES NETWORK LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

TRUSTEES

Mr G D Devlin (resigned 1.6.20)
Mr E J Hepworth
Ms S S Thomas (resigned 1.6.20)
Mr H C Connolly
Mr P S Evans
Mr W J C Houghton
Dr C I Mackintosh
Professor C Alexander (appointed 21.8.20)
Ms M Nolan (appointed 25.3.21)

COMPANY SECRETARY

Kerry Secretarial Services Limited

REGISTERED OFFICE

26 Main Avenue
Moor Park
Northwood
HA6 2HJ

REGISTERED COMPANY NUMBER

06086438 (England and Wales)

REGISTERED CHARITY NUMBER

1121216

AUDITORS

Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

WEBSITE

www.activecommunities.org.uk

ACTIVE COMMUNITIES NETWORK LIMITED**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

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 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: The audited financial statements comply with the Charities Statement of Recommended Practice applicable to charities and complying with the provisions of the charity's governing document preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011, the Companies Act (2006) and the Charities (Accounts and Reports) Regulations 2008. The trustees' report and financial statements are submitted to the Charity Commission following approval by the membership at the AGM.

OBJECTIVES AND ACTIVITIES**Objectives and aims**

Having due regard to public benefit, Active Communities Network is a Sport for Development charity committed to the use and promotion of sports, arts and cultural activities to improve youth citizenship, social inclusion and community cohesion in the UK and overseas.

Significant activities

Like any charity, Active Communities Network must work in an ever changing social, economic and political environment, whilst ensuring our programmes and services remain sustainable and deliver the highest quality outcomes for our users. The year was significantly impacted by the unprecedented outbreak of the Covid-19 pandemic. ACN adapted quickly to the challenge and worked alongside funders to deliver quality projects via alternative methods ensuring the needs of young people were still met. Responding to these challenges has resulted in the charity delivering the following significant activities:

Frontline Projects: Delivering youth and sports engagement services in areas of high deprivation and youth crime, focusing on London, Manchester, Belfast and Portsmouth/Havant primarily via digital means due to the pandemic.

Training and Citizenship: Through our learning centre we deliver personal development, vocational training and accredited courses to national standards 1 & 2, and support participants to utilise those skills through social action projects that benefit the wider community.

Workforce Development: The strength of Active Communities Network lies within its staff, whether full - time, part - time or volunteer, many of whom come from the very communities in which we work and in many cases through our own programmes. We invest in our staff through on-going training and professional development and ensure that core team members are multi-skilled. All our full - time staff are qualified in at least two of the following three vocational areas - Sports' Coaching, Youth and Community Work and/or Education and Lifelong Learning. We also offer training to like-minded organisations in the UK and Ireland, and globally via an International Development Manager.

Partnership Programming: We have a firm belief in the value of networks and joint working. In this way we can maximise the impact of funding, avoid duplication and provide a wider range of services to our communities. Partnerships also mean specialist services can be provided within a wider supportive framework of activity to support the most vulnerable in our society. As the geographic reach of Active Communities Network has expanded, so too has our need for strong, reliable partners who share our vision and values. This applies to our delivery, funding and strategic partners across all regions and areas of our work.

Research and Evaluation: We understand that funders, partners and project staff need to ensure that programmes are practical, cost effective and achieve results. Active Communities Network has adopted an online monitoring and evaluation framework developed specifically to reflect our programmes, to provide us with evidence to demonstrate a range of outputs. To complement this evidence base, we implement independent evaluations that provide qualitative reports on outcomes, methodologies, best practice and recommendations.

Promoting a mixed Economy: Active Communities Network has adopted a 'mixed economy' approach to our work to ensure we are not overly reliant on a single funding system. Private sector partnerships, grant making trusts, statutory sector and government grants, social enterprise activity and fundraising events are all key components of our financial structure

Public benefit

The trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

Volunteers

Active Communities Network benefits greatly from the commitment and support of several volunteers and their contribution is gratefully acknowledged. The contributions of volunteers have been excluded from the Statement of Financial Activities as the value of their contribution to the charity cannot be reasonably quantified in financial terms.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

2020-21 has been a challenging time for both our organisation and the wider sector as a combination of austerity measures in local authorities, uncertainty over the impact of Brexit, cuts in private sector sponsorship and the significant impact of the Covid-19 pandemic started. Despite this backdrop, the charity has undertaken a series of steps to promote the development of the Charity in the financial year and have a strong platform to continue into 2021-22.

Principal achievements have been:-

- Redefined the organisation by downsizing the senior leadership team to enhance delivery of front line services.
- Secured new Sport England innovation funding.
- Implemented a Finance and Risk sub group.
- Creation of new approaches to deliver programmes due to the Covid-19 pandemic.
- Improvement in our monitoring and evaluation procedures and the introduction of an online app.
- Extended the Laureus Sport for Good partnership.
- Induction of joint CEO's

FINANCIAL REVIEW

Financial position as at 31 March 2021

The surplus / (deficit) for the reporting year was £95,411(2020: (£185,685)).

Incoming resources were £1,817,732 (2020: £3,175,865).

Outgoing resources were £1,722,321 (2020: £3,361,550).

Net current assets were £542,929 (2020: £460,540).

Principal funding sources

During the year the principal source of funds came from a mixture of avenues including:

- Statutory sector grants: from Belfast City Council, Executive Office (NI), Sport England, Southwark Council, The London Mayor's Office and several local authorities, Housing associations in London and Hampshire;
- Grant giving Trusts and Foundations - principally the Laureus Sport for Good Foundation; National grant making bodies, primarily Big Lottery Fund and Comic Relief;
- Corporate investment - principally via the LRS and Belfast Harbour Commission.

ACTIVE COMMUNITIES NETWORK LIMITED**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021****FINANCIAL REVIEW****Reserves policy**

The Charity Commission recognises the need for charities to hold sufficient reserves to secure their viability beyond the immediate future and to protect themselves against future uncertainties. It recommends that charities should be able to demonstrate, by reference to the charity's current position and prospects, why holding a particular level of reserves is right for the charity at the present time. Responsibility for establishing an appropriate reserves policy lies with the trustees of the charity.

The charity's reserves are allocated to two different types of fund in its financial statements:

Restricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has specified what the money must be spent on and the trustees do not have the power to use the funds for other purposes.

Unrestricted funds

These funds relate to unspent money from grants and other incoming sources where the funder has not specified what the money should be spent on thereby granting the trustees full control to spend on general activities which further the objectives of the charity.

Reasons for Unrestricted funds

The organisation's balance of unrestricted funds is built up for three main reasons: a) operational contingency b) innovation and change and c) upfront investment resulting in social returns and future cost synergies.

Unrestricted reserves may be needed to provide cover and security in the following specific events:

- any salary, administration, accommodation and support costs, without which the charity could not function, in the event of a loss of or reduction in funding
- any notice and redundancy costs should it be necessary to reduce core staffing levels, or if project staff cannot be redeployed when funding comes to an end
- any working capital when funding is delayed or paid in arrears
- any deficits arising on restricted funds
- any unbudgeted events such as sickness, maternity leave, recruitment to fill existing posts, unexpected replacement of capital items
- any other risks and unforeseen expenditure which may arise that are beyond the charity's control and cannot be met from existing income

Policy and procedures

The trustees have reviewed the level of reserves needed by the charity and agreed that:

- the charity should aim to hold unrestricted reserves which are sufficient and will normally exceed six month's estimated operating costs (defined as expenses excluding any partnership payments) for the organisation during the following 12 months;
- should reserves fall below the stated level, the trustees and the chief executive will endeavour to raise additional unrestricted funds as a matter of urgency, or take steps to reduce operating costs; and
- a summary of this reserves policy and a statement regarding the current level of reserves will be included in the charity's annual report, as required by the Charity Commission's SORP (Statement of Recommended Practice).

Reserves review

The level of reserves will be reviewed annually by the trustees, and the charity's financial position will be monitored by the trustees on a regular basis (unless financial circumstances require a more urgent change).

As at 31/03/2021, the restricted fund stood at £476,265 (2020: £410,940).

FUTURE PLANS

Key plans for the development of the charity in 2021-22 include:

- Creation of new approaches to deliver programmes due to the Covid-19 pandemic
- Improvements in our monitoring and evaluation procedures and the development of an online app
- Further growth of our corporate partnerships and workforce development
- Development of our partnerships introducing a localised approach to grow our network

This will enable the charity to continue to be at the forefront of the Sport and Social development sector(s), whilst continuing to deliver high quality services to the young people and communities with which we work.

ACTIVE COMMUNITIES NETWORK LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Active Communities Network incorporated on 6 February 2007 and is governed by its Memorandum and Articles of Association, originally adopted by special resolution dated 24 January 2007. The Memorandum and Articles of Association have since been amended and the latest governing document has been adopted by special resolution dated 8 September 2009.

Charity status

Active Communities Network is a company limited by guarantee without share capital, as defined by the Companies Act 2006.

Active Communities Network was registered as a charity, dated 15 October 2007, with the Charity Commission.

Membership

The company has no share capital, but in the event of the company winding up, the members have undertaken to contribute a sum not exceeding £1 to the assets of the company. Trustees are not members as individuals and therefore do not hold guarantees.

Recruitment and appointment of new trustees

The Board of Trustees can appoint new trustees by Ordinary Resolution. New trustees are appointed who have a knowledge and experience of the sport, youth / community development and education sectors in both the UK and overseas or have a specialist knowledge base that can aid the charity in achieving its goals and meeting its responsibilities.

Organisational structure

The charity is managed by regular trustees' meetings.

On a day to day basis the business is managed by the joint Chief Executive Officers, responsible for the wider strategy and performance of the charity and its obligations.

The joint Chief Executive Officers manage a senior staff team comprised of Heads of Programmes in London, Belfast, Manchester and Portsmouth responsible for the performance, sustainability and growth of regional and national initiatives, a Director of HR and Finance responsible for the financial wellbeing and planning of the charity and its staffing support structures and a Head of Compliance, responsible for the governance of the charity. Local project delivery is managed by relevant managers and co-ordinators who oversee delivery staff.

Induction and training of new trustees

New trustees are provided with a one to one briefing of the charity's objectives and procedures and their own responsibilities as a trustee.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Risks and risk management are discussed at board meetings, with the joint Chief Executive Officers and senior staff team flagging new risks with trustees as they occur. A Finance and Risk sub group has been established which meets quarterly.

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

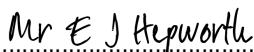
AUDITORS

The auditors, Cox Costello & Horne, will be proposed for re-appointment at the forthcoming Annual General Meeting.

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

Approved by order of the board of trustees on ...01 December 2021... and signed on its behalf by:

DocuSigned by:



Mr E J Hepworth - Trustee

ACTIVE COMMUNITIES NETWORK LIMITED

**STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021**

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

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

- 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 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

Opinion

We have audited the financial statements of Active Communities Network 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 notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ACTIVE COMMUNITIES NETWORK LIMITED

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

Based on our understanding of the charitable company and the industry and through discussion with the directors and other management (as required by auditing standards), we identified that the principal risks are:

- Non-compliance with the provisions of laws and regulations generally recognised (related to health and safety, anti-bribery, money laundering legislation and tax law) to have a direct effect on the determination of material amounts and disclosures in the financial statements;
- The risk of management override of internal controls for any evidence of bias by the directors that represented a risk of material misstatement due to fraud; and
- The risk of not identifying related party transactions.

Audit procedures performed by the engagement team

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety, anti-bribery, money laundering legislation and tax law) and fraud;
- Performing low level analytical procedures to any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reviews of minutes of meetings of those charged with governance;
- Identifying and assessing the design effectiveness of controls that management has in place to prevent and detect fraud; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud.

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

Use of our report

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

DocuSigned by:

Mr M F Cox

Michael F Cox FCA (Senior Statutory Auditor)
for and on behalf of Cox Costello & Horne
Chartered Accountants and Statutory Auditors
26 Main Avenue
Moor Park
HA6 2HJ

Date: ...01 December 2021.....

ACTIVE COMMUNITIES NETWORK LIMITED**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	3	12,996	-	12,996	127,615
Charitable activities	5				
Active communities		402,849	1,401,438	1,804,287	691,426
Big Lottery Fund		-	-	-	590,986
Comic Relief		-	-	-	5,225
Community cohesion programmes		-	-	-	62,917
Sport participation		-	-	-	188,237
Training and workforce development		-	-	-	7,250
Volunteering development		-	-	-	59,050
Youth work programming		-	-	-	1,021,044
Local Government		-	-	-	-
Police Crime Commissioner		-	-	-	76,604
Energise Me		-	-	-	8,665
Lucozade		-	-	-	213,500
Laureus		-	-	-	100,000
Executive Office		-	-	-	2,010
Blagrove Trust- Leigh Park		-	-	-	20,000
Investment income	4	445	4	449	1,336
Total		416,290	1,401,442	1,817,732	3,175,865
EXPENDITURE ON					
Charitable activities	6				
Active communities		299,266	1,423,055	1,722,321	636,935
Big Lottery Fund		-	-	-	436,073
Comic Relief		-	-	-	107,535
Community cohesion programmes		-	-	-	327,478
Sport participation		-	-	-	81,485
Training and workforce development		-	-	-	76,557
Volunteering development		-	-	-	2,044
Youth crime		-	-	-	70,767
Youth work programming		-	-	-	699,494
Tennis Foundation		-	-	-	26,943
Services - International development		-	-	-	65,244
Local Government		-	-	-	44,744
Police Crime Commissioner		-	-	-	139,611
Guinness		-	-	-	2,342
Energise Me		-	-	-	94,632

The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
Balcombe Trust		-	-	-	879
Lucozade		-	-	-	233,026
Laureus		-	-	-	85,074
Asda Foundation		-	-	-	1,133
Esmee Fairbairn		-	-	-	108,905
Executive Office		-	-	-	-
Belfast City Council		-	-	-	40
TBUC		-	-	-	6,978
Local Authority		-	-	-	-
The National Lottery Community Fund		-	-	-	-
Trust Grants		-	-	-	-
Sport England		-	-	-	-
European Social Fund		-	-	-	-
Other		-	-	-	113,631
Total		299,266	1,423,055	1,722,321	3,361,550
NET INCOME/(EXPENDITURE)		117,024	(21,613)	95,411	(185,685)
Transfers between funds	16	(86,938)	86,938	-	-
Net movement in funds		30,086	65,325	95,411	(185,685)
RECONCILIATION OF FUNDS					
Total funds brought forward		60,389	410,940	471,329	657,014
TOTAL FUNDS CARRIED FORWARD		90,475	476,265	566,740	471,329

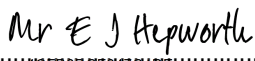
The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**BALANCE SHEET
31 MARCH 2021**

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	12	23,811	10,789
CURRENT ASSETS			
Debtors	13	130,669	443,266
Cash at bank and in hand		<u>782,715</u>	<u>294,106</u>
		913,384	737,372
CREDITORS			
Amounts falling due within one year	14	(370,455)	(276,832)
NET CURRENT ASSETS		<u>542,929</u>	<u>460,540</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		566,740	471,329
NET ASSETS		<u>566,740</u>	<u>471,329</u>
FUNDS	16		
Unrestricted funds		90,475	60,389
Restricted funds		<u>476,265</u>	<u>410,940</u>
TOTAL FUNDS		<u>566,740</u>	<u>471,329</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on ...01 December 2021.. and were signed on its behalf by:

DocuSigned by:

1CFB8DCFB847C4DE.....
 Mr E J Hepworth - Trustee

ACTIVE COMMUNITIES NETWORK LIMITED**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from / (used in) operations	19	<u>507,796</u>	<u>(418,210)</u>
Net cash provided by/(used in) operating activities		<u>507,796</u>	<u>(418,210)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(19,636)	(8,611)
Interest received		<u>449</u>	<u>1,336</u>
Net cash used in investing activities		<u>(19,187)</u>	<u>(7,275)</u>
Change in cash and cash equivalents in the reporting period		488,609	(425,485)
Cash and cash equivalents at the beginning of the reporting period		<u>294,106</u>	<u>719,591</u>
Cash and cash equivalents at the end of the reporting period		<u>782,715</u>	<u>294,106</u>

The notes form part of these financial statements

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021****1. COMPANY INFORMATION**

Active Communities Network is a public benefit entity registered as a charity in England and Wales and a company limited by guarantee. It was incorporated on 6 February 2007 (company number: 06086438) and registered as a charity on 15 October 2007 (charity number: 1121216).

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

In the event of the charitable company being wound up, members are required to contribute an amount not exceeding £1 each.

The registered office of the charity is: c/o Cox Costello & Horne, 26 Main Avenue, Moor Park, HA6 2HJ.

2. 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 financial statements 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. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the financial statements on a going concern basis

The financial statements are drawn up on the going concern basis which assumes Active Communities Network will continue in operational existence for the foreseeable future. The Board of Trustees have given due consideration to the working capital and cash flow requirements of Active Communities Network. The Board of Trustees consider Active Communities Network's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Board of Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the period. However, the nature of estimation means that actual outcomes could differ from those estimates.

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

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income received in advance of a service is deferred until the criteria for income recognition are met. Income arises in the United Kingdom.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Gifts in kind are valued at estimated value to the charity. They are included in the charity's financial statements if the estimated value is in excess of £500.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received and the value of the incoming resources can be measured with sufficient reliability.

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****2. ACCOUNTING POLICIES - continued****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. A further analysis of this expenditure is given in the notes to the financial statements.

- Cost of raising funds comprises the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs of the charity's services undertaken to further the purpose of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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	- 33% on cost

All tangible fixed assets are initially recognised at cost and subsequently carried at cost less accumulated depreciation. The cost of a tangible fixed asset initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

All assets with an expected useful life exceeding one year are capitalised. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Taxation

The charity is an institution within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes. The charity receives no similar exemption in respect of Value Added Tax.

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason the charity is generally unable to recover input VAT it incurs on goods and services purchased.

Fund accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or governing document.

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charity's objectives. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Transfers are made from unrestricted to restricted funds to cover any overspends on restricted projects during the year where cost will not be met by the funder. Transfers between restricted funds and from restricted to unrestricted funds are made with the permission of the funder.

Further details of each fund are disclosed in the notes to the financial statements.

Operating leases

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

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****2. ACCOUNTING POLICIES - continued****Pension costs**

The charitable company contributes a group personal pension plan (GPPP). Employees contract directly with the pension company and have their own plan in their own name within the GPPP. Contributions by the charity and employees are determined by the scheme rules. The charity acts as agent in collecting and paying over employee pension contributions. Once the contributions have been paid, the charity as employer has no further obligations. From 1 April 2015, under the Pensions Act 2008, the charity must put certain staff into a pension scheme and contribute towards it. This is called automatic enrolment and the GPPP is compliant in this regard. Contributions charged to the Statement of Financial Activities in respect of pension costs is the total of contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Contributions outstanding at the reporting date amounted to £4,341 (2020: £3,717).

Financial instruments

Financial assets (including cash and debtors) and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Additionally, all financial assets and liabilities are classified according to the substance of the contractual arrangements entered into.

Financial assets and liabilities are initially measured at transaction price (including transaction costs) and are subsequently remeasured where applicable at amortised cost.

Financial assets include cash, trade debtors and other debtors.

Financial liabilities include trade creditors, other creditors and accruals.

3. DONATIONS

	31.3.21	31.3.20
	£	£
Donations	3,134	13,916
Project administration	9,862	113,699
	<u>12,996</u>	<u>127,615</u>

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Interest received	<u>449</u>	<u>1,336</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Charitable resources expended			
recharge	Active communities	-	485,223
Secondment of staff	Active communities	25,799	3,280
Grants	Active communities	377,051	202,923
Grants	BBC Children in Need	10,800	-
Grants	Belfast City Council	2,801	-
Grants	Big Lottery Fund	-	31,500
Big Lottery Fund	Big Lottery Fund	-	559,486
Grants	Comic Relief	-	5,225
Charitable resources expended			
recharge	Community cohesion programmes	-	9,112
Secondment of staff	Community cohesion programmes	-	7,309
Grants	Community cohesion programmes	-	46,496
Charitable resources expended			
recharge	Sport participation	-	13,583
Grants	Sport participation	-	174,654
Grants	Training and workforce development	-	7,250
Grants	Volunteering development	-	59,050
Carried forward		416,451	1,605,091

ACTIVE COMMUNITIES NETWORK LIMITED

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

5. INCOME FROM CHARITABLE ACTIVITIES - continued

		31.3.21 £	31.3.20 £
Brought forward		416,451	1,605,091
Charitable resources expended			
recharge	Youth work programming	-	201,321
Secondment of staff	Youth work programming	-	7,355
Grants	Youth work programming	-	812,368
Grants	Local Government	65,332	-
Secondment of staff	Police Crime Commissioner	-	104
Grants	Police Crime Commissioner	61,750	76,500
Grants	Energise Me	-	8,665
Grants	Lucozade	-	213,500
Grants	Laureus	130,000	100,000
Grants	Executive Office	-	2,010
Grants	European Social Fund	153,134	-
Grants	Blagrove Trust- Leigh Park	-	20,000
Grants	Local Authority	134,447	-
Grants	Other Grants	121,905	-
Secondment of staff	Other Grants	500	-
Grants	The National Lottery Community Fund	627,827	-
Grants	Sport England	59,257	-
Grants	Northern Ireland Office	29,489	-
Secondment of staff	The National Lottery Community Fund	4,195	-
		<u>1,804,287</u>	<u>3,046,914</u>

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

	31.3.21 £	31.3.20 £
Belfast City Council	25,704	151,382
Big Lottery Fund	565,465	31,500
Comic Relief	-	5,225
Youth Engagement Project	-	118,918
Home Office	-	27,500
Laureus Sport for Good Foundation	60,000	92,500
Laureus	70,000	-
Manchester City Council	-	31,780
Northern Ireland Office	53,196	90,069
Police & Crime Commissioner Hampshire	56,250	49,000
Southwark Council	57,203	286,176
Sport England	59,257	89,254
Other grants	55,279	62,557
U.S. Disbursing Officer	-	2,010
Optivo	-	46,500
Energise Me	10,370	8,665
The Hyde Group	26,850	7,250
Lucozade Ribena Suntory	-	213,500
Blagrove Trust	20,000	-
Children in Need	10,800	-
Greater London Authority	40,621	-
Jacksonville Jaguars	15,916	-
National Lottery	62,362	-
Young Manchester	67,648	-
	<u>1,256,921</u>	<u>1,313,786</u>
Carried forward		

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****5. INCOME FROM CHARITABLE ACTIVITIES - continued**

	31.3.21	31.3.20
	£	£
Brought forward	1,256,921	1,313,786
Portsmouth City Council: Universal Youth Provision	208,326	268,905
European Social Fund (ESF)	153,134	177,450
Government grant (JRS)	155,413	-
	<u>1,773,794</u>	<u>1,760,141</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Active communities	315,266	198,087	513,353
Local Government	59,092	149	59,241
Police Crime Commissioner	97,482	204	97,686
Lucozade	79,869	6,500	86,369
Laureus	70,791	686	71,477
Executive Office	16,048	-	16,048
Belfast City Council	14,078	-	14,078
Local Authority	222,379	285	222,664
The National Lottery Community Fund	366,305	943	367,248
Trust Grants	90,833	-	90,833
Sport England	5,877	-	5,877
European Social Fund	164,350	-	164,350
	<u>1,502,370</u>	<u>206,854</u>	<u>1,709,224</u>

7. SUPPORT COSTS

	Management £
Active communities	198,087
Local Government	149
Police Crime Commissioner	204
Lucozade	6,500
Laureus	686
Local Authority	285
The National Lottery Community Fund	943
	<u>206,854</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****8. NET INCOME/(EXPENDITURE)**

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	6,614	5,143
Other operating leases	27,681	83,217
Auditors remuneration - audit fees	3,300	5,250
Auditors remuneration - other	<u>2,069</u>	<u>1,862</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	866,993	1,073,131
Social security costs	67,939	91,373
Other pension costs	<u>19,920</u>	<u>22,263</u>
	<u>954,852</u>	<u>1,186,767</u>

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

	31.3.21	31.3.20
Charitable activities	57	64
Governance	1	1
Finance	<u>2</u>	<u>2</u>
	<u>60</u>	<u>67</u>

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

	31.3.21	31.3.20
£100,001 - £110,000	<u>-</u>	<u>1</u>

Key Management Remuneration

The key management personnel of the charity comprise the Board of Trustees, the joint Chief Executives and Heads of Programmes for Manchester, Hampshire and Belfast. The total employee benefits of the key management personnel of the charity were £262,280 (2020 : £448,300).

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	119,118	8,497	127,615
Charitable activities			
Active communities	513,976	177,450	691,426
Big Lottery Fund	-	590,986	590,986
Comic Relief	-	5,225	5,225
Community cohesion programmes	18,224	44,693	62,917
Sport participation	13,583	174,654	188,237
Training and workforce development	-	7,250	7,250
Volunteering development	-	59,050	59,050
Youth work programming	239,994	781,050	1,021,044
Police Crime Commissioner	-	76,604	76,604
Energise Me	-	8,665	8,665
Lucozade	-	213,500	213,500
Laureus	-	100,000	100,000
Executive Office	-	2,010	2,010
Blagrove Trust- Leigh Park	-	20,000	20,000
Investment income	1,330	6	1,336
Total	906,225	2,269,640	3,175,865
EXPENDITURE ON			
Charitable activities			
Active communities	509,922	127,013	636,935
Big Lottery Fund	-	436,073	436,073
Comic Relief	-	107,535	107,535
Community cohesion programmes	161,191	166,287	327,478
Sport participation	2,450	79,035	81,485
Training and workforce development	33,782	42,775	76,557
Volunteering development	-	2,044	2,044
Youth crime	-	70,767	70,767
Youth work programming	37,798	661,696	699,494
Tennis Foundation	-	26,943	26,943
Services - International development	-	65,244	65,244
Local Government	-	44,744	44,744
Police Crime Commissioner	-	139,611	139,611
Guinness	-	2,342	2,342
Energise Me	-	94,632	94,632
Balcombe Trust	-	879	879
Lucozade	-	233,026	233,026
Laureus	66	85,008	85,074
Asda Foundation	-	1,133	1,133
Esmee Fairbairn	-	108,905	108,905
Belfast City Council	40	-	40
TBUC	-	6,978	6,978
Other	(68)	113,699	113,631
Total	745,181	2,616,369	3,361,550
NET INCOME/(EXPENDITURE)	161,044	(346,729)	(185,685)
Transfers between funds	(151,111)	151,111	-
Net movement in funds	9,933	(195,618)	(185,685)

ACTIVE COMMUNITIES NETWORK LIMITED

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	50,456	606,558	657,014
TOTAL FUNDS CARRIED FORWARD	<u>60,389</u>	<u>410,940</u>	<u>471,329</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	2,807	50,018	52,825
Additions	<u>1,296</u>	<u>18,340</u>	<u>19,636</u>
At 31 March 2021	<u>4,103</u>	<u>68,358</u>	<u>72,461</u>
DEPRECIATION			
At 1 April 2020	2,770	39,266	42,036
Charge for year	<u>25</u>	<u>6,589</u>	<u>6,614</u>
At 31 March 2021	<u>2,795</u>	<u>45,855</u>	<u>48,650</u>
NET BOOK VALUE			
At 31 March 2021	<u>1,308</u>	<u>22,503</u>	<u>23,811</u>
At 31 March 2020	<u>37</u>	<u>10,752</u>	<u>10,789</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	122,691	326,733
Other debtors	5,127	3,246
VAT	-	3,615
Prepayments and accrued income	<u>2,851</u>	<u>109,672</u>
	<u>130,669</u>	<u>443,266</u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Trade creditors	107,478	178,872
Social security and other taxes	21,099	19,269
Other creditors	4,470	3,896
Credit Card	-	8,295
Accruals and deferred income	<u>237,408</u>	<u>66,500</u>
	<u>370,455</u>	<u>276,832</u>

Included in accruals and deferred income is deferred income of £170,641 (2020: £66,500). Deferred income comprises of funds which relate to projects and/or programmes to be expended during the 2021/2022 financial year.

At the reporting date, the relevant funders are GLA Hyde £20,000 (2020: £nil), Comic Relief £21,870 (2020: £nil), MOPAC/Southwark £30,000 (2020: £nil), Children in Need £9,000 (2020: £nil), Young Manchester £9,771 (2020: £nil), Big Lottery £80,000 (2020: £nil), Laureus Sport for Good Foundation £nil (2020: £30,000) and Northern Ireland BCC Play £nil (2020: £36,500).

15. LEASING AGREEMENTS

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

	31.3.21	31.3.20
	£	£
Within one year	<u>21,245</u>	<u>78,397</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	£	£	£	£
Fixed assets	3,333	20,478	23,811	10,789
Current assets	435,380	499,699	935,079	737,372
Current liabilities	<u>(348,238)</u>	<u>(43,912)</u>	<u>(392,150)</u>	<u>(276,832)</u>
	<u>90,475</u>	<u>476,265</u>	<u>566,740</u>	<u>471,329</u>

ACTIVE COMMUNITIES NETWORK LIMITED

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

17. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General	60,389	219,764	(189,678)	90,475
Hampshire - central	-	1,500	(1,500)	-
Central - NI	-	(175)	175	-
Head Office	-	111,898	(111,898)	-
London-Central	-	(30,463)	30,463	-
Belfast- Central	-	(92,316)	92,316	-
Hampshire-Central	-	(70,943)	70,943	-
Manchester-Central	-	(32,103)	32,103	-
20/21 Unrestricted	-	9,862	(9,862)	-
	60,389	117,024	(86,938)	90,475
Restricted funds				
LB of Southwark - Youth Service Commissioning Programme	14,005	19,809	(8,371)	25,443
Police and Crime Commissioner Hampshire	-	(5,212)	5,212	-
NI - BLF GOALS	17,929	52,399	(18,065)	52,263
NI-GRF 17/18R	10,385	-	(10,385)	-
Lucozade	-	(9,378)	9,378	-
BLF - Lambeth/Southwark-R	4,141	(6,796)	2,655	-
NI - Inclusion 17/18	11,770	-	(11,770)	-
TBUC	583	-	(583)	-
Energise Me	6,840	-	(6,840)	-
Sport England	27,462	22,874	(50,336)	-
Comic Relief	25,742	-	(25,742)	-
OPCC - Pompey	-	(16,869)	17,210	341
European Social Fund	19,498	(21,384)	1,886	-
BLF Portsmouth	45,253	12,798	(22,013)	36,038
Young Manchester - EAST	5,290	10,789	-	16,079
Young Manchester - NORTH	-	11,692	-	11,692
BLF - Birmingham	14,332	14,546	-	28,878
Jacksonville Jaguars	-	15,701	(15,701)	-
BLF - Thameside	-	36,141	(11,228)	24,913
Southwark MOPAC	2,972	(7,362)	4,390	-
Lambeth Ambition	16,839	(27,910)	11,071	-
NI - BCC Play	24,560	(45,926)	21,366	-
Smart Futures	9,643	(1,440)	(8,203)	-
Laureus Pompey	-	(7,825)	7,825	-
Laureus Ireland	-	25,575	(25,575)	-
NI - BCC On The Right Track	17,871	(16,756)	-	1,115
Trusted Adult Worker	8,498	-	(8,498)	-
Portsmouth City Council: Universal Youth Provision	79,747	(202,435)	165,507	42,819
Lambeth Girls YLF	6,205	7,806	-	14,011
Keeping Children and Young People Safe	14,005	6,335	-	20,340
Lucozade Hull	-	(12,500)	12,500	-
Harbour Commission Belfast	-	(29)	29	-
Youth Netic	9,000	5,877	-	14,877
Blagrove Trust- Leigh Park	5,558	15,579	-	21,137
OPCC- CL/CCE Theatre project	-	4,250	-	4,250
NI- Inclusion 19/20	6,594	13,440	(20,034)	-
Lucozade Belfast	-	(17,049)	17,049	-
Lucozade Manchester	-	(23,684)	23,684	-
Lucozade London	-	(1,246)	1,246	-
ARCS	6,218	7,457	(13,675)	-
Laureus Manchester	-	(3,487)	-	-
Lucozade Wales	-	(22,500)	22,500	-

ACTIVE COMMUNITIES NETWORK LIMITED

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

17. MOVEMENT IN FUNDS - continued

	At 1.4.20	Net Movement in funds	Transfers Between Funds	At 31.3.21
	£	£	£	£
L - Southwark Council - Emergency	-	3,420	(3,420)	-
L - MOPAC / Southwark - VRU After School	-	39,162	(39,162)	-
L - Big Lottery Active Radio	-	45,563	-	45,563
M - Children In Need	-	6,413	(1,175)	5,238
L - GLA - Groundworks London	-	10,276	-	10,276
N - Laureus - HQ	-	46,163	-	46,163
L - MOPAC / Southwark - VRU After School	-	(166)	166	-
H - Energize Me - Schools Only	-	10,370	(10,370)	-
L - Sport England - Active Radio	-	15,156	-	15,156
L - Southwark Council - Virtual Pathways	-	340	-	340
H - Breakthrough - Portsmouth UAM's	-	22,976	-	22,976
L - GLA / Millwall - Breaking Barriers	-	16,357	-	16,357
N - National Lottery - Midlands Covid-19	-	974	(974)	-
L - Sport England - BB Leaders	-	(70,862)	70,862	-
M - MCC - 1000 Days	-	(1,035)	1,035	-
	<u>410,940</u>	<u>(21,613)</u>	<u>86,938</u>	<u>476,265</u>
TOTAL FUNDS	<u><u>471,329</u></u>	<u><u>95,411</u></u>	<u><u>-</u></u>	<u><u>566,740</u></u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	192,862	26,902	219,764
Hampshire - central	1,500	-	1,500
Central -NI	(175)	-	(175)
Head Office	175,287	(63,389)	111,898
London-Central	-	(30,463)	(30,463)
Belfast- Central	35,110	(127,426)	(92,316)
Hampshire-Central	784	(71,727)	(70,943)
Manchester-Central	1,060	(33,163)	(32,103)
20/21 Unrestricted	9,862	-	9,862
	416,290	(299,266)	117,024
Restricted funds			
LB of Southwark - Youth Service Commissioning Programme	28,802	(8,993)	19,809
Police and Crime Commissioner Hampshire	23,000	(28,212)	(5,212)
NI - BLF GOALS	128,982	(76,583)	52,399
Lucozade	-	(9,378)	(9,378)
BLF - Lambeth/Southwark-R	67,194	(73,990)	(6,796)
Sport England	30,204	(7,330)	22,874
OPCC - Pompey	25,999	(42,868)	(16,869)
European Social Fund	153,135	(174,519)	(21,384)
BLF Portsmouth	78,248	(65,450)	12,798
Young Manchester - EAST	34,999	(24,210)	10,789
Young Manchester - NORTH	22,876	(11,184)	11,692
BLF - Birmingham	100,796	(86,250)	14,546
Jacksonville Jaguars	15,916	(215)	15,701
BLF - Tameside	117,512	(81,371)	36,141
Southwark MOPAC	-	(7,362)	(7,362)
Lambeth Ambition	10,000	(37,910)	(27,910)
NI - BCC Play	15,810	(61,736)	(45,926)
Smart Futures	-	(1,440)	(1,440)
Laureus Pompey	7,500	(15,325)	(7,825)
Laureus Ireland	55,001	(29,426)	25,575
NI - BCC On The Right Track	(13,007)	(3,749)	(16,756)
Portsmouth City Council: Universal Youth Provision	1	(202,436)	(202,435)
Lambeth Girls YLF	16,851	(9,045)	7,806
Keeping Children and Young People Safe	9,773	(3,438)	6,335
Lucozade Hull	-	(12,500)	(12,500)
Harbour Commission Belfast	-	(29)	(29)
Youth Netic	14,400	(8,523)	5,877
Blagrove Trust- Leigh Park	20,000	(4,421)	15,579
OPCC- CL/CCE Theatre project	12,750	(8,500)	4,250
NI- Inclusion 19/20	29,488	(16,048)	13,440
Lucozade Belfast	1	(17,050)	(17,049)
Lucozade Manchester	1	(23,685)	(23,684)
Lucozade London	1	(1,247)	(1,246)
ARCS	7,457	-	7,457
Laureus Manchester	7,499	(10,986)	(3,487)
Lucozade Wales	-	(22,500)	(22,500)
L- Southwark Council - Emergency	5,000	(1,580)	3,420
L - MOPAC / Southwark - VRU After School	49,719	(10,557)	39,162

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****17. MOVEMENT IN FUNDS - continued**

	Incoming Resources £	Resources Expended £	Movement in funds £
L - Big Lottery Active Radio	76,927	(31,364)	45,563
M - Children In Need	10,799	(4,386)	6,413
L - GLA - Groundworks London	24,250	(13,974)	10,276
N - Laureus - HQ	60,000	(13,837)	46,163
L - MOPAC / Southwark - VRU After School	-	(166)	(166)
H - Energize Me - Schools Only	10,370	-	10,370
L - Sport England - Active Radio	29,053	(13,897)	15,156
L - Southwark Council - Virtual Pathways	9,000	(8,660)	340
H - Breakthrough - Portsmouth UAM's	26,401	(3,425)	22,976
L - GLA / Millwall - Breaking Barriers	16,371	(14)	16,357
N - National Lottery - Midlands Covid-19	62,362	(61,388)	974
L - Sport England - BB Leaders	1	(70,863)	(70,862)
M - MCC - 1000 Days	-	(1,035)	(1,035)
	<u>1,401,442</u>	<u>(1,423,055)</u>	<u>(21,613)</u>
TOTAL FUNDS	<u><u>1,817,732</u></u>	<u><u>(1,722,321)</u></u>	<u><u>95,411</u></u>

ACTIVE COMMUNITIES NETWORK LIMITED

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General	50,456	161,044	(151,111)	60,389
Restricted funds				
Big Lottery Fund - Brent	36,345	(36,345)	-	-
Big Lottery Fund - Hull	25,001	(25,001)	-	-
Big Lottery Fund - Manchester	10	(10)	-	-
The Asda Foundation	1,133	(1,133)	-	-
Northern Ireland - Social Investment Fund	5,393	(5,393)	-	-
LB of Southwark - Youth Service Commissioning Programme	-	14,005	-	14,005
Northern Ireland - Good Relations	30,000	(30,000)	-	-
Police and Crime Commissioner Hampshire	-	(20,594)	20,594	-
NI-Esmee Fairbairn	24,464	(24,464)	-	-
NI - BLF GOALS	1,740	16,189	-	17,929
Belfast City Council	900	(900)	-	-
CSYC	689	(689)	-	-
NI - BCC Employability	4,000	(4,000)	-	-
NI-GRF 17/18R	10,385	-	-	10,385
Lucozade	-	(4,028)	4,028	-
BLF - Lambeth/Southwark-R	-	4,141	-	4,141
NI - Inclusion 17/18	20,031	(8,261)	-	11,770
TBUC	583	-	-	583
Lambeth - Hyde Foundation	8,226	(11,934)	3,708	-
Energise Me	-	6,840	-	6,840
Sport England	9,407	18,055	-	27,462
Balcombe Trust	2,848	(10,345)	7,497	-
Comic Relief	49,560	(23,818)	-	25,742
OPCC - Pompey	-	(18,460)	18,460	-
European Social Fund	13,099	6,399	-	19,498
BLF Portsmouth	83,751	(38,498)	-	45,253
Take The Reins	47,658	(47,658)	-	-
Young Manchester - EAST	495	4,795	-	5,290
Young Manchester - NORTH	-	(3,019)	3,019	-
BLF - Birmingham	47,727	(33,395)	-	14,332
NI - Hope For Youth	317	(317)	-	-
NI - GRF 2018/19	21,476	(21,476)	-	-
NI - Belfast/Boston Exchange	7,894	(18,734)	10,840	-
Jacksonville Jaguars	57	(8,173)	8,116	-
NI-Inclusion 18/19	-	(28,314)	28,314	-
BLF - Tameside	19,069	(26,499)	7,430	-
Southwark MOPAC	45,175	(42,203)	-	2,972
Lambeth Ambition	40,768	(23,929)	-	16,839
NI - BCC Play	23,189	1,371	-	24,560
Smart Futures	5,460	4,183	-	9,643
Laureus Pompey	-	(132)	132	-
Laureus Ireland	-	(31,815)	31,815	-
NI - BCC On The Right Track	19,708	(1,837)	-	17,871
Trusted Adult Worker	-	8,498	-	8,498
Portsmouth City Council: Universal Youth Provision	-	79,747	-	79,747
Lambeth Girls YLF	-	6,205	-	6,205
Keeping Children and Young People Safe	-	14,005	-	14,005
Youth Netic	-	9,000	-	9,000
UK Sport Development Conference	-	(4,937)	4,937	-
Blagrove Trust- Leigh Park	-	5,558	-	5,558
OPCC- CL/CCE Theatre project	-	(250)	250	-
NI- Inclusion 19/20	-	6,593	1	6,594
OWN IT	-	(1,970)	1,970	-

ACTIVE COMMUNITIES NETWORK LIMITED

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
17. MOVEMENT IN FUNDS - continued				
ARCS	<u>-</u>	<u>6,218</u>	<u>-</u>	<u>6,218</u>
	<u>606,558</u>	<u>(346,729)</u>	<u>151,111</u>	<u>410,940</u>
TOTAL FUNDS	<u><u>657,014</u></u>	<u><u>(185,685)</u></u>	<u><u>-</u></u>	<u><u>471,329</u></u>

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	217,803	(56,759)	161,044
Hampshire - central	36,221	(36,221)	-
Central - ROI	12,075	(12,075)	-
Central -NI	168	(168)	-
Head Office	325,640	(325,640)	-
London-Central	149,035	(149,035)	-
Belfast- Central	112,813	(112,813)	-
Manchester-Central	52,470	(52,470)	-
	906,225	(745,181)	161,044
Restricted funds			
Big Lottery Fund - Brent	-	(36,345)	(36,345)
Big Lottery Fund - Hull	-	(25,001)	(25,001)
Big Lottery Fund - Manchester	-	(10)	(10)
The Asda Foundation	-	(1,133)	(1,133)
Northern Ireland - Social Investment Fund	-	(5,393)	(5,393)
LB of Southwark - Youth Service Commissioning Programme	30,553	(16,548)	14,005
Northern Ireland - Good Relations	-	(30,000)	(30,000)
Police and Crime Commissioner Hampshire	23,750	(44,344)	(20,594)
NI-Esmee Fairbairn	-	(24,464)	(24,464)
NI - BLF GOALS	148,982	(132,793)	16,189
International Development	1	(1)	-
Belfast City Council	-	(900)	(900)
CSYC	-	(689)	(689)
NI - BCC Employability	-	(4,000)	(4,000)
Lucozade	103,500	(107,528)	(4,028)
BLF - Lambeth/Southwark-R	129,366	(125,225)	4,141
NI - Inclusion 17/18	-	(8,261)	(8,261)
Lambeth - Hyde Foundation	364	(12,298)	(11,934)
Energise Me	8,665	(1,825)	6,840
Sport England	89,254	(71,199)	18,055
Balcombe Trust	-	(10,345)	(10,345)
Comic Relief	5,225	(29,043)	(23,818)
OPCC - Pompey	25,354	(43,814)	(18,460)
European Social Fund	177,450	(171,051)	6,399
BLF Portsmouth	110,498	(148,996)	(38,498)
Take The Reins	-	(47,658)	(47,658)
Young Manchester - EAST	43,086	(38,291)	4,795
Young Manchester - NORTH	18,882	(21,901)	(3,019)
BLF - Birmingham	102,036	(135,431)	(33,395)
NI - Hope For Youth	-	(317)	(317)
NI - GRF 2018/19	(25,901)	4,425	(21,476)
NI - Belfast/Boston Exchange	2,010	(20,744)	(18,734)
Jacksonville Jaguars	-	(8,173)	(8,173)
NI-Inclusion 18/19	(15,607)	(12,707)	(28,314)
BLF - Tameside	100,102	(126,601)	(26,499)
Southwark MOPAC	286,178	(328,381)	(42,203)
Lambeth Ambition	46,502	(70,431)	(23,929)
NI - BCC Play	109,550	(108,179)	1,371
Smart Futures	14,999	(10,816)	4,183
Laureus Pompey	21,500	(21,632)	(132)
Laureus Ireland	71,001	(102,816)	(31,815)
NI - BCC On The Right Track	41,832	(43,669)	(1,837)
Trusted Adult Worker	9,019	(521)	8,498
Portsmouth City Council: Universal Youth Provision	268,906	(189,159)	79,747
Lambeth Girls YLF	8,000	(1,795)	6,205
Keeping Children and Young People Safe	16,800	(2,795)	14,005

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****17. MOVEMENT IN FUNDS - continued**

	Incoming resources £	Resources expended £	Movement In funds £
Lucozade Hull	20,000	(20,000)	-
Harbour Commission Belfast	25,000	(25,000)	-
Youth Netic	9,000	-	9,000
UK Sport Development Conference	8,133	(13,070)	(4,937)
Blagrove Trust- Leigh Park	20,000	(14,442)	5,558
OPCC- CL/CCE Theatre project	7,250	(7,500)	(250)
NI- Inclusion 19/20	73,500	(66,907)	6,593
Knife Crime - Home Office	27,500	(27,500)	-
Lucozade Belfast	20,000	(20,000)	-
Lucozade Manchester	20,000	(20,000)	-
OWN IT	-	(1,970)	(1,970)
Lucozade London	30,000	(30,000)	-
ARCS	9,900	(3,682)	6,218
Laureus Manchester	7,500	(7,500)	-
Lucozade Wales	20,000	(20,000)	-
	<u>2,269,640</u>	<u>(2,616,369)</u>	<u>(346,729)</u>
TOTAL FUNDS	<u><u>3,175,865</u></u>	<u><u>(3,361,550)</u></u>	<u><u>(185,685)</u></u>

Purposes of restricted funds:

ESF Programme - GOALS Plus:

This Project is part funded through the Northern Ireland European Social Fund Programme 2014 - 2020 and the Department for the Economy.

GOALS + programme is a 4 year programme designed to support young people into education, training and employment. The programme will offer a package of mentoring, accredited training and support to aid participants on a progression pathway based upon their needs, interests and relevant further training, education or employment opportunities.

The National Lottery Community Fund

GOALS Active Communities Network has developed a GOALS programme which targets young people living across North and West Belfast that are confronted with barriers when it comes to learning and employment, specifically looking at those aged 12-21.

Belfast City Council - PLAY

"Playing Our Part in the City" is funded under the PEACE IV Programme for the delivery of the Belfast PEACE IV Local Action Plan, under the Children and Young People theme. The PEACE IV programme is managed by the Special EU Programmes Body (SEUPB) and is designed to support peace and reconciliation in Northern Ireland and the border region.

Big Lottery Fund

Grant fund to support delivery of sport activities and training for young people in Lambeth, Lewisham, Belfast, Manchester and Birmingham.

Lucozade

Funding the B Active programme, it's designed to engage young people aged 16-24 into sport and physical activity from some of the UK's most deprived communities, where health deprivation and many other socio-economic issues manifest. B Active was launched in 2018 and is being delivered in five different locations across the UK; London, Manchester, Belfast, Hull and Newport. The programme supports groups of young people to not only engage in activities but to improve their lifestyles, wellbeing and future prospects.

Southwark MOPAC

Partnership Grant fund working in Southwark delivering grass root sporting and youth activities in area with high youth violence, anti -social behavior and gang activities. Aim to reduce youth violence, promote citizenship and offer positive pathways for participants.

PCC

Universal Youth Provision- local authority funding delivery universal youth provision in Portsmouth in targeted area working in partnership with Portsmouth city council and other local youth agencies.

Lambeth Council

Youth work services in Brixton and Tulse Hill supporting Urban Stars London.

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****17. MOVEMENT IN FUNDS - continued****Esme Fairbairn**

A pan Belfast programme, supporting youth sports based solutions to interface related issues. Programme running a research programme to evidence impact vs traditional peace approaches.

SIF - West Belfast Social Investment Fund

A government contract working on the early intervention agenda, supporting young people across six zones of west Belfast.

Belfast City Council - Employability

Grant to work with NEET / pre NEET young people through sport, progressing them onto progression pathways such as training, employment and re-entering education.

Laureus Urban Academy

UK and Ireland training programme for young people and youth/sport organisations across the UK and South Wales.

Laureus - Urban Stars

The aim of the fund is to:

- Deliver grass roots sporting projects in areas blighted by poverty, anti-social behaviour and gang activity to reduce crime, promote citizenship and offer alternative pathways for participants.
- Develop a training curriculum for project participants, volunteers and coaches across the sport for development sector, and implement a national and international roll out.
- Implement a research project to identify best practice and make recommendations on how sport can tackle youth crime, anti-social behaviour and gang membership.

Northern Ireland - Comic Relief

Sport and youth work programme building resilience and mental health of young people across West Belfast.

Northern Ireland - Sport Northern Ireland

Sports participation programme for females across West and North Belfast.

Sport England

Grant fund to enhance volunteering opportunity for young people engaging in sporting activities, develop new skills through training and allocated volunteering in Lambeth, Southwark, Lewisham, Tower Hamlets and Brent.

Purposes of unrestricted funds

To enable the charity to continue utilising sports, cultural and educational activities to broaden horizons, raise aspirations and offer pathways to achievement for participants within local communities.

Transfers between funds

At the reporting date, funds previously classified as restricted are now considered to be unrestricted and the surplus funds in the amount were transferred to unrestricted funds. During the reporting year, subsidies were made from unrestricted funds to restricted funds in the amount of £86,938 : (2020: £151,111).

Subsidies over £5,000 are listed below:

	31.3.21	31.3.20
	£	£
Hampshire	-	20,594
Lucozade	9,378	4,028
Lambeth - HydeFoundation	-	3,708
Balcombe Trust	-	7,497
OPCC - Pompey	17,210	18,460
Young Manchester - North	-	3,019
NI - Belfast/Boston Exchange	-	10,840
Jacksonville Jaguars	-	8,116
NI - Inclusion 18/19	-	28,314
BLF - Tameside	-	7,430
Laureus Ireland	-	31,815
Police and Crime Commissioner Hampshire	5,212	-
Lambeth Ambition	11,071	-
NI-BCC Play	21,366	-
Laureus Pompey	7,825	-
Portsmouth City Council	165,507	-
Lucozade Hull	12,500	-

ACTIVE COMMUNITIES NETWORK LIMITED**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****17. MOVEMENT IN FUNDS - continued****Transfers between funds - continued**

Lucozade Belfast	17,049	-
Lucozade Manchester	23,684	-
Lucozade Wales	22,500	-
L - Sport England - BB Leaders	70,862	-

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 (2020: £nil).

19. ONGOING IMPACT OF GLOBAL PANDEMIC

At the date of approval of these financial statements, the world is in the midst of the Covid-19 global pandemic with some countries only now starting to release lockdown measures introduced to contain the spread of the virus. The impact on the global economy is uncertain, but there is an expectation of recession. There is a risk that we will see an adverse impact on the charity sector and its operations. During the year, the funding levels and cashflow were affected significantly which was mitigated to some extent by additional funding generated from Covid-19 support grants from various funders and the HMRC furlough scheme. The organization is doing everything it can to ensure operational continuity and protecting staff and the communities it serves, which is the overriding priority. At this point in time, the company Trustees have reviewed the financial forecasts for the short term (up to one year) and are satisfied that Active Communities Network Limited's ability to operate as a going concern is not in doubt.

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

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	95,411	(185,685)
Adjustments for:		
Depreciation charges	6,558	5,143
Interest received	(449)	(1,336)
Decrease/(increase) in debtors	312,653	(231,349)
Increase/(decrease) in creditors	93,623	(4,983)
Net cash provided by/(used in) operations	507,796	(418,210)

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	294,106	488,609	782,715
	294,106	488,609	782,715
Total	294,106	488,609	782,715

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021 (31 March 2020: none).

22. CHANGE IN METHOD OF ALLOCATION OF INCOME AND EXPENDITURE

The method of allocation used to allocate income and expenditure across the activities has been amended in 2021 to provide a more detailed allocation calculation, as described on page 9 and 10. While the 2020 comparative results have not been restated in these financial statement.