

**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

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FOR THE YEAR ENDED 31 MARCH 2024

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ACTIVE COMMUNITIES NETWORK LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2024

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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	<a href="http://www.activecommunities.org.uk">http://www.activecommunities.org.uk</a>

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

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#### 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**

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#### **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

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#### 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**

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#### **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**

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**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

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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

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### 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

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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

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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](http://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:



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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**

		Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
	Notes				
<b>INCOME FROM</b>					
Donations	2	8,950	4,760	13,710	7,100
<b>Charitable activities</b>					
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>
<b>Total</b>		44,891	2,055,753	2,100,644	2,114,591
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Active communities	4	<u>45,939</u>	<u>1,931,093</u>	<u>1,977,032</u>	<u>2,070,941</u>
<b>Total</b>		<u>45,939</u>	<u>1,931,093</u>	<u>1,977,032</u>	<u>2,070,941</u>
<b>NET INCOME/EXPENDITURE</b>		<u>(1,048)</u>	<u>124,660</u>	<u>123,612</u>	<u>43,650</u>
<b>Net movement in funds</b>		(1,048)	124,660	123,612	43,650
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>162,846</u>	<u>649,084</u>	<u>811,930</u>	<u>768,280</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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

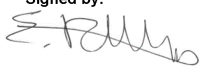
ACTIVE COMMUNITIES NETWORK LIMITED

BALANCE SHEET  
31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
<b>FIXED ASSETS</b>			
Tangible assets	10	22,137	25,109
<b>CURRENT ASSETS</b>			
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
<b>CREDITORS</b>			
Amounts falling due within one year	12	(378,665)	(532,339)
<b>NET CURRENT ASSETS</b>		<u>913,405</u>	<u>786,821</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		935,542	811,930
<b>NET ASSETS</b>		<u>935,542</u>	<u>811,930</u>
<b>FUNDS</b>	15		
Unrestricted funds		161,798	162,846
Restricted funds		<u>773,744</u>	<u>649,084</u>
<b>TOTAL FUNDS</b>		<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 £
<b>Cash flows from operating activities</b>			
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>
<b>Cash flows from investing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		(39,066)	244,934
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,124,165</u>	<u>879,231</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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 Costs £	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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,100	-	7,100
<b>Charitable activities</b>			
Active communities	163,515	1,942,838	2,106,353
Investment income	<u>1,138</u>	<u>-</u>	<u>1,138</u>
<b>Total</b>	171,753	1,942,838	2,114,591
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Active communities	126,685	1,944,256	2,070,941
<b>Total</b>	<u>126,685</u>	<u>1,944,256</u>	<u>2,070,941</u>
<b>NET INCOME/(EXPENDITURE)</b>	45,068	(1,418)	43,650
<b>Net movement in funds</b>	45,068	(1,418)	43,650
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	117,778	650,502	768,280
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>162,846</u>	<u>649,084</u>	<u>811,930</u>

**10. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General	162,846	(1,048)	161,798
	<u>162,846</u>	<u>(1,048)</u>	<u>161,798</u>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General	<u>44,891</u>	<u>(45,939)</u>	<u>(1,048)</u>
	44,891	(45,939)	(1,048)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General	117,778	45,068	162,846
	<u>117,778</u>	<u>45,068</u>	<u>162,846</u>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General	<u>171,753</u>	<u>(126,685)</u>	<u>45,068</u>
	171,753	(126,685)	45,068
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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

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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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	123,612	43,650
<b>Adjustments for:</b>		
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)
<b>Net cash provided by operations</b>	<u>(52,512)</u>	<u>252,983</u>

**18. DEFERRED INCOME**

	31.3.24 £	31.3.23 £
Balance as at 1 <sup>st</sup> 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 <sup>st</sup> 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.