

ACTIVE ESSEX FOUNDATION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st MARCH 2025

Registered Charity Number 1166665

EDMUND CARR LLP
Chartered Accountants & Statutory Auditor
146 New London Road
Chelmsford
Essex
CM2 0AW

ACTIVE ESSEX FOUNDATION

YEAR ENDED 31 MARCH 2025

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ACTIVE ESSEX FOUNDATION

CHARITY INFORMATION

AS AT 31 MARCH 2025

The Trustees have the pleasure in presenting their report and financial statements of the Charity for the year ended 31st March 2025.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name Active Essex Foundation

Charity Number 1166665

Address Active Essex Foundation
146 New London Road
Chelmsford
CM2 0AW

Trustees Jenni Tomblin
Robert Hayne
Jason Fergus
Ray Gooding
Robert McLintock
Katie Heron
Leigh Norris
William Bird

Auditor Edmund Carr LLP
146 New London Road
Chelmsford
Essex CM2 0AW

ACTIVE ESSEX FOUNDATION

TRUSTEES' REPORT

YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

The objects of the charity are the promotion of community participation in healthy recreation across Greater Essex by:

- (1) Working with and through local agencies to increase levels of participation in sport and physical activity;
- (2) Promoting and providing programmes and services for sport, recreation, physical activity, informal education and other leisure time occupation for healthy recreation;
- (3) Promoting and providing facilities and services for recreational, sporting or other leisure time occupation in the interests of social welfare for the public at large or those who by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, have need of such facilities and services; and
- (4) The improvement and preservation of good health and well-being through participation in healthy recreation.

Working with Trustees and key stakeholders, we were able to develop a theory of change that identified the key outcomes we are looking to achieve through all our work. They include:

- Improve health and wellbeing
- Reduce crime
- Improve education and employment
- Strengthen communities to be more cohesive and resilient

To achieve our key outcomes, we have identified our strategic priorities to create the conditions to transform lives through sport and physical activity to:

- Support young people's mental health and emotional wellbeing
- Reduce vulnerabilities to youth crime and exploitation
- Strengthen our communities

PUBLIC BENEFIT

The Trustees confirm that they have had due regard to guidance published by the Charity Commission on public benefit.

GRANT MAKING POLICY

For specific funds and projects, we will have a grant making process to support the delivery of activities that fall within the objects of the charity.

Our grant-making focuses on using sport and physical activity to improve health, wellbeing, and social inclusion across Essex. We prioritise grassroots and community-led organisations whose work reaches people who are currently less active or face barriers to participation. Decisions are guided by alignment with our strategic aims, demonstrable need, realistic outcomes, and proportionate due diligence; we seek to balance impact with equity by offering both project and development support that builds

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TRUSTEES' REPORT (continued)

YEAR ENDED 31 MARCH 2025

organisational resilience. Some examples are through the Department for Education which supports the delivery of Secondary Holiday Activity and Food programmes throughout Greater Essex; The National Lottery has supported the delivery of programmes that reach set criteria within our charitable aims such as supporting young people mental health and emotional wellbeing and reducing the vulnerabilities to youth crime and exploitation. This funding is always restricted with conditions and outcomes set by the primary funder.

Applications and proposals are assessed by staff against published criteria and shared with budget holders for approval. Recipients will be required to report on outcomes and spend set by the primary funder so we can learn from and share impact, and we expect applicants to declare any conflicts of interest during the process. We aim to be accessible and supportive to smaller organisations and those new to funding, offering guidance through the application phase and proportionate monitoring thereafter.

ACHIEVEMENTS AND PERFORMANCE

Throughout the financial year of 2024-25, the Active Essex Foundation has continued to grow and further develop our work, reach and support for young people most in need. Across Greater Essex, our expanding network of locally trusted organisations (LTOs) reflects our growing reputation for delivering high-impact, transformative projects.

Across Essex we continue to see a range of inequalities faced by the communities we work with that effect the health and wellbeing of young people in Essex, this year the Active Essex Foundation prioritised its physical activity programmes to reach those most in need. By connecting young people and their families to physical activity opportunities such as our Lottery-funded Sport and Youth Crime Prevention Project and Sport and Youth Mental Health projects, we have seen young people develop the confidence to navigate towards a more positive future. It's been a successful year for the team who care passionately about improving lives in Greater Essex and as Trustees, we are committed to ensuring these opportunities continue for the long-term.

We have continued to significantly increase the income to the Foundation, which will continue into the next three financial years. We have been successful with a number of new funding applications, including smaller localised funding pots such as Essex Community Foundation, Safer Streets, UK Shared Prosperity Funding through One Maldon.

We have continued to scale up the support, capacity building and up-skilling of our LTO network. LTOs are groups that use sport and physical activity to engage and support young people who are involved in, or at risk of becoming involved in the criminal justice system. Over the course of the year we have expanded our offer of training and capacity of organisations we saw an increase in the number of organisations we are working with that are not sports and physical activity providers. This has meant we have been able to not only upskill our sports organisations in working with the vulnerable young people they support, but also support organisations with training and resources so they can support young people with sport and physical activity offers.

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TRUSTEES' REPORT (continued)

YEAR ENDED 31 MARCH 2025

We have continued strengthening our relationships with Youth Justice System partners. Through these relationships our three targeted intervention programmes have continued to receive funding. These programmes include Girls Inspired, BoxSmart on The Ropes and Sports and Lifeskills and new to 2024-25, Sport Smart linking with the Sport and Youth Mental Project team. Funding from the Essex Youth Justice Service, Thurrock Youth Justice Service, National Lottery Awards for All fund has enabled us to continue with the 3 embedded roles and develop a central system where young people can be referred and supported into positive LTO activities across Greater Essex.

We have completed the first year of the Sport and Youth Mental Health project funded by the National Lottery Community Fund and Essex Local Delivery Pilot. The project grew from working with 16 delivery LTOs in its first year to **20** organisations with an emphasis on collaboration and learning between those organisations. The project replicates the model of the Sport and Youth Crime Prevention project by supporting the LTOs with capacity building and support in working with young people who face challenges with mental health and emotional wellbeing by providing spaces to engage in networking and training.

We completed North Essex based Startwell funded Youth Mental health project and secured funding from Public Health to deliver an adult transition age mental health project over the next 3 years supporting young people aged 17-25 years old.

Our Asset Based Community Development (ABCD) offer has become recognised in Essex with three further external workshops delivered and another 38 individuals trained. We delivered these workshops through British Triathlon, Thurrock Place Partners and the Sport and Youth Crime network partners. We continued to establish the ABCD offer through the development of a Greater Essex community of practice holding four events in 2024-25 financial year.

ACHEVEMENTS AGAINST STRATEGIC PRIORITIES

1. Use sport and physical activity to prevent youth crime and violence

Sport and Youth Crime Prevention project: completed it's final year of the three year funded project aiming to:

- Be the leading organisation around sport and youth crime prevention in Essex
- Employ two full time members of staff
- Be in a position to work more closely with the criminal justice system

ACTIVE ESSEX FOUNDATION

TRUSTEES' REPORT (continued)

YEAR ENDED 31 MARCH 2025

This work brings three important systems together across Essex: Youth Justice, Community Sector, Sport and Physical Activity - through shared purpose, co-production and shared desire to positively change the lives of vulnerable young people. This will mean more organisations using sport to engage and support young people, more young people engaging in sport and physical activity regularly, more funding for sport from across the system.

Over the past 12 months we have maintained our Sport and Youth Crime Prevention network of LTOs to over 80, providing support, training and resources for their staff and volunteers. In turn this enables the LTOs to provide high quality support for young people through sport and physical activity and have the understanding and tools to produce monitoring and evaluation that evidence the positive impact that this work is having in their local communities.

This year has also seen the Foundation secure funding from criminal justice partners for 3 contractors, linking and hand holding young people involved in the youth justice system, to sports and physical activity opportunities delivered by our LTOs.

Over the past 12 months this project has:

- Supported over **4,500** young people who are at risk or involved in the youth justice system
- **7,955** specialist secondary HAF spaces filled across the main holidays and half-terms
- **882** young people were supported through our intensive Sports and Lifeskills programme
- **1,140** young people attendances in BoxSmart On The Ropes programmes to date
- **432** attendances of young women and girls supported by the Girls Inspired programme to date
- Supported over **600** coaches and volunteers with training and capacity building opportunities
- Since 2022 the project has leveraged **£590,553** of further funding into the Sport and Youth Crime Prevention Project to match or original project with the National Lottery from Essex and Thurrock Youth Justice Services, Probation Services, Essex Police, Fire and Crime Commissioner, Colchester City Council, Thamesport Free Tax Levy Community Fund, Sport England Small Grants, Awards for All, Essex Violence and Vulnerability Unit, One Maldon, Essex Community Foundation and Tendring District Council
- Maintained and continued to develop the active network of **80** LTOs
- We delivered our second annual 'Power of Sport' conference, which saw around **180** individuals attend and key note speakers such as The Police, Fire and Crime Commissioner, Essex County Councils Deputy Leader and the Youth Endowment Fund. This is an important event bringing together LTOs and system partners in order to highlight the important role of sport and physical activity in supporting the most vulnerable young people across Essex

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TRUSTEES' REPORT (continued)

YEAR ENDED 31 MARCH 2025

Sport and Life-skills project:

Our Sports and Lifeskills project continued through funding from partners that included Essex Youth Justice Service, Thurrock Youth Justice Services and The National Lottery Awards For All along with the Essex Violence and Vulnerability Unit. Working in partnership with statutory agencies and our LTO network gives young people the support and opportunity to engage in a range of sport and physical activities, alongside our 'plus' offer, including life skills such as living independently, shopping on a budget, CV writing and interview skills.

Over the past 12 months we have engaged and supported over **800** young people through the programme and continue to have a high attendance rate and completion through the ASDAN accreditation.

We have recently been successful in securing a further funding to continue this project for young people involved in the Youth Justice System including through the Essex Youth Justice Services programme and Thurrock Youth Justice Services with continuation into 2025-26.

We continue to work closely with the partner teams in order to secure long term funding to ensure that every young person has the opportunity to take part in the Sports and Life Skills programme as an exit route to their time with the youth justice system.

The Essex Police Fire & Crime Commissioner's Office (PFCC) funded a partnership with Colchester's Department for Work and Pensions (DWP) to provide a two week intensive and targeted programme for young people in Colchester aged between 14-18 years old.

The project focussed on engaging and working with young people who may otherwise struggle to join the labour market or are not currently reaching their full educational potential and/or young people who had or were leaving formal education and at risk or already classified as NEET (Not In Education, Employment or Training).

The project achieved:

- **23** young people engaged in the project
- **183** attendances recorded across the two weeks.

Young people received much more than access to sport and physical activity opportunities with the opportunity to cover topics including how to create a CV, preparing for interviews, the type of courses and training support available. Post the programme young people received six months free gym and boxing activity passes and continued support by Changing Lives one of our LTOs. It is hoped this programme can continue to develop.

2. Tackling holiday inactivity and food poverty

Holiday activity and food programme: We have continued worked in partnership with Essex County Council and Active Essex (Active Partnership) to influence the delivery of the Essex ActivAte holiday activity and food programme throughout 2024 and into 2025. We also ensured that our network of LTOs were able to support the programme as delivery partners and receive direct funding.

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TRUSTEES' REPORT (continued)
YEAR ENDED 31 MARCH 2025

We again applied to lead the work around engaging at risk and vulnerable secondary aged young people and we were successful in this application. We worked with LTOs who are involved in the Sport and Youth Crime Prevention programme to deliver HAF clubs during the Easter, Summer and Winter 2024 school holidays as well as the smaller May, October and February half terms. We also received funding from the HAF programme to lead the capacity building work of our LTOs to ensure they had the knowledge, training and resources to be able to deliver this programme.

Secondary Holiday Activity Food (HAF) Programme for 2024/25 was able to deliver the following outcomes:

- **7,955** attendances at HAF provisions
- **489** free sessions available attendances
- **39** LTOs delivering HAF provisions

We are pleased to have just been awarded a further large grant for the 2025 programme.

3. Build the capacity of locally trusted organisations

Active Essex Foundation in partnership with StreetGames, have provided wraparound support to help them do this. Over the past three years our training has reached over 600 individuals on varying topics:

- Adverse Childhood Experiences (ACEs)
- Mentoring Young People • Boxing and Mentoring Young People
- Bid Writing and Fundraising • 10 principles of sport and youth crime prevention
- Managing challenging behaviours
- Level 1 developing activities for youth at risk
- Wallball
- Mentoring Young People in Community Settings
- Theory of Change
- Trauma Informed approach
- Boxing Activator
- Level 1 Basketball Activators
- Tertiary Cohort – Using sport and activity to navigate away from criminality and exploitation
- Criminality and Exploitation – Women and Girls
- Young LGBTQ+ people in sport and activity - breaking down barriers to engagement and participation
- Using sport to Enhance Positive Outcomes in the Context of Serious Youth Crime

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TRUSTEES' REPORT (continued)

YEAR ENDED 31 MARCH 2025

- How sport makes a difference for young people at risk of exploitation
- Sport + and +Sport approaches
- Asset Based Community Development
- PREVENT and Radicalisation in Sport
- HYDRA Training – Scenario training in understanding the powers that exist within different agencies

Over the course of three years the Sport and Youth Crime Prevention project has trained over **600** representatives from the LTO Network and Greater Essex Criminal Justice system.

LTOs and youth justice system partners were supported in 2024-25 to connect and collaborate through the provision of **four** networking opportunities including the large scale 'Power of Sport' conference that was supported by Essex Police, Fire and Crime Commissioner, The Youth Endowment Fund, members of the Violence and Vulnerability Unit, senior Police, Fire, Probation and Youth Offending Service and Olympic bronze medallist Lewis Richardson. In 2025-26 we aim to replicate the networking events and have confirmed a third Power of Sport Conference for 2025.

4. Supporting young people and children's mental health through sport and physical activity

Sport and Youth Mental Health: In November 2023 we were successful in securing three years of funding from The National Lottery Community Fund and Essex Local Delivery Pilot with the aim of supporting LTOs in delivering Sport and Physical Activity plus mental health support to children and young people in Southend, Essex and Thurrock.

The project focusses on engaging **2,000 children and young people aged 5-18 years old** with the support of LTOs the project will have:

- Delivery co-designed with children/young people ensuring a strong socialising element to all planned activities to ensure sharing through talking and friendships
- Committed to working with parents, grandparents, and carers to provide ongoing education and support
- A bespoke identification process to sensitively identify which children/young people to engage
- Ongoing collaboration with key local partners (e.g., schools, youth services, MIND, EWMHS, CAMHS, Children's Society, Kids Inspire, Social Prescribing link workers and with the Youth Offending Services via our Sport and Youth Crime prevention project)
- Offer a broad range of activities including multiple sports and activities, arts and crafts, music, cooking, that embraces the ethos of good practice of right time, right place, right style, no/low cost.

The project grew from working with 16 delivery LTOs in its first year to **20 organisations** with an emphasis on collaboration and learning between those organisations. The project replicates the model of the Sport and Youth Crime Prevention project by supporting the LTOs with capacity building and support in working with young people who face challenges with mental health and emotional wellbeing by providing spaces to engage in networking and training.

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TRUSTEES' REPORT (continued)

YEAR ENDED 31 MARCH 2025

The Sport and Youth Mental Health project has been able to engage with **350 children and young people**.

- **30 young people** disclosed a mental health diagnosis
- **56** children and young people shared they have Special Educational Needs (SEN).
- Over **150** of the young people engaged in the project were referred by a mental health system partner.

The project is much more than providing sport and physical activity opportunities and has in its first year been able to demonstrate:

- **88%** of training attendees increased their skills and knowledge on how to support children and young people by attending the core training offer.
- Developed a Youth Mental Health - Sport & Physical Activity Network with **15** representatives of **8** organisations attending.
- Established a Theory of Change co-designed with the LTO network.
- Represented the LTO network at six mental health and/or physical activity events.

We have secured funding for the Development of a transition age (17-25 years) mental health project for 2025-2028, ensuring that as children move into adulthood, LTOs have the capacity and capability to provide consistent and important support, using sport and physical activity as part of the holistic approach.

HR Support

Given the growth of the organisation the Trustees have agreed to continue working with The Performance Group Limited (HR Essentials) in supporting us with the development of recruitment, contracts, staff handbooks and all policies and procedures related to employment.

FINANCIAL REVIEW

The charity received total funding of £1,324,013 during the year ending 31st March 2025. Our total expenditure in 2024-25 was £1,114,645, as we utilised restricted funding awarded in 2023-24 and received restricted funding for the 2024-25 financial year.

Reserves Policy

At 31 March 2025 the charity's funds totalled £940,165, of which restricted funds made up £897,781 leaving free reserves of £42,384. The charity has bank balances totalling £821,534 of which the majority are committed funds, awarded by funders for specific purposes. The commitments include funds awarded by the National Lottery and Essex Local Delivery Pilot for projects running to 2025-26. Trustees annually review the reserves policy that is required to ensure that they are adequate to fulfil our continuing obligations. Trustees agreed that the reserves policy of £55,000 was sufficient for the 2024-2025 period. As the Charity develops and we employ staff, we are reviewing this policy in 2025-26 to consider maintaining reserves at a level which meets the expenditure requirements of the organisation.

ACTIVE ESSEX FOUNDATION

TRUSTEES' REPORT (continued)

YEAR ENDED 31 MARCH 2025

FUTURE PLANS

Over the coming years the trustees will continue to develop services that meet local needs by focusing resources on early intervention and by strengthening partnership work with statutory agencies and community organisations in both Youth Crime Prevention and our Mental Health programmes. In 2025 our priority is to continue the work of the Sport and Youth Crime Prevention team and to secure multi-year extension funding to sustain our influence on the Greater Essex youth justice system and further build the capacity of the LTO network. From April 2025 to 2028 we will roll out a Transition Age mental health project focusing on young people aged 17–25 who are facing mental health challenges or low emotional wellbeing. Delivery will include targeted grants, training and capacity building with community activity providers in Greater Essex.

To consolidate our work the trustees will review and, where appropriate, strengthen the charity's core functions by assessing the case for additional finance management and administrative roles to support scaled delivery and controls.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a CIO registered number 1166665.

Trustees are recruited according to their skills and appointed by the Members of the CIO.

The Board of Trustees consists of the Chair and seven other Trustees with expertise in matters including fundraising, business development, communication and marketing, health and wellbeing, local authorities, and Active Partnerships. Trustees are recruited according to their skills and appointed by the existing members of the Board. They are inducted via online training courses, including safeguarding for charity Trustees, and complete a skills matrix and declaration regarding conflict of interests.

Decisions affecting business are made at quarterly Trustees meetings after consideration of papers and presentations. Project Management teams work to project and budget management plans and report to the Board. The charity's Development Officer is responsible for compliance, governance, and reporting.

Risk review

The Trustees confirm that major risks have been reviewed and systems and procedures have been established to manage those risks. Risks are reviewed regularly and recorded in a risk register along with mitigating actions. Financial processes and controls in place for expenditure include grant agreements with LTOs, budget trackers, verification processes and dual authorisation for funding release. New policies and procedures are developed as required by charitable activities.

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TRUSTEES' REPORT (continued)

YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 7 November 2025 and signed on their behalf by:

Robert McLintock
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Robert McLintock

Chair of Trustees

ACTIVE ESSEX FOUNDATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES

YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Active Essex Foundation (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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.

Other matter

In the previous accounting period the Trustees took advantage of audit exemption. Therefore the prior period financial statements were not subject to audit. Limited audit procedures have been completed on the prior year figures during the current year. We do not express an opinion on the comparative figures. Our opinion on the current year's financial statements is not modified in respect of this matter.

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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 course of 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.

ACTIVE ESSEX FOUNDATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2025

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows;

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We identified the laws and regulations applicable to the charity through discussions with Trustees and other management, and from our knowledge and experience of the charity sector.
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations for the charity.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by;

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud.
- Considering the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships
- Tested journal entries to identify unusual transactions
- Investigated the rationale behind significant or unusual transactions

ACTIVE ESSEX FOUNDATION

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2025

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 rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Edmund Carr LLP
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Edmund Carr LLP (Statutory Auditor)

146 New London Road
Chelmsford
Essex CM2 0AW

Date: 27 November 2025

Edmund Carr LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

ACTIVE ESSEX FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
	Note				
INCOME from:					
Donations and legacies	2	18,167	1,292,151	1,310,318	784,246
Charitable activities	3	13,695	-	13,695	-
Other income		-	-	-	3,000
TOTAL INCOME		<u>31,862</u>	<u>1,292,151</u>	<u>1,324,013</u>	<u>787,246</u>
EXPENDITURE on:					
Charitable activities	4	16,853	1,097,792	1,114,645	635,285
TOTAL EXPENDITURE		<u>16,853</u>	<u>1,097,792</u>	<u>1,114,645</u>	<u>635,285</u>
NET INCOME/(EXPENDITURE)/		15,009	194,359	209,368	151,961
Transfers between funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>15,009</u>	<u>194,359</u>	<u>209,368</u>	<u>151,961</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		27,375	703,422	730,797	578,836
Total funds carried forward		<u>42,384</u>	<u>897,781</u>	<u>940,165</u>	<u>730,797</u>

The notes on pages 19 to 24 form part of these financial statements.

ACTIVE ESSEX FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Note				
INCOME from:					
Donations and legacies	2	7,516	776,730	784,246	250,795
Charitable activities	3	-	-	-	-
Other income		3,000	-	3,000	1,050
TOTAL INCOME		<u>10,516</u>	<u>776,730</u>	<u>787,246</u>	<u>251,845</u>
EXPENDITURE on:					
Charitable activities	4	6,820	628,465	635,285	396,582
TOTAL EXPENDITURE		<u>6,820</u>	<u>628,465</u>	<u>635,285</u>	<u>396,582</u>
NET INCOME/(EXPENDITURE)/		3,696	148,265	151,961	(144,737)
Transfers between funds		(472)	472	-	-
NET MOVEMENT IN FUNDS		<u>3,224</u>	<u>148,737</u>	<u>151,961</u>	<u>(144,737)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		24,151	554,685	578,836	723,573
Total funds carried forward		<u>27,375</u>	<u>703,422</u>	<u>730,797</u>	<u>578,836</u>

The notes on pages 19 to 24 form part of these financial statements.

ACTIVE ESSEX FOUNDATION
BALANCE SHEET
At 31st MARCH 2025

		2025		2024	
	Note	£	£	£	£
CURRENT ASSETS					
Debtors	8	337,546		571,446	
Cash at bank		821,534		549,674	
		<u>1,159,080</u>		<u>1,121,120</u>	
CREDITORS: Amounts falling due within one year	9	<u>(218,915)</u>		<u>(390,323)</u>	
NET CURRENT ASSETS			940,165		730,797
NET ASSETS			<u>940,165</u>		<u>730,797</u>
FUNDS OF THE CHARITY	10				
Restricted			897,781		703,422
Unrestricted			42,384		27,375
TOTAL CHARITY FUNDS			<u>940,165</u>		<u>730,797</u>

These financial statements were approved by the Trustees on 7 November 2025 and signed on their behalf by:

Robert McLintock

Robert McLintock

Trustee

The notes on pages 19 to 24 form part of these financial statements.

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

	Note	2025 £	2024 £
Cash flows from operating activities			
Net movement in funds		209,368	151,961
Working capital adjustments			
Decrease/(increase) in debtors	7	233,900	(301,924)
Increase/(decrease) in creditors	8	(171,408)	380,081
Net cash flows from operating activities		<u>271,860</u>	<u>230,118</u>
Cash flows from investing activities			
Net increase/(decrease) in cash and cash equivalents		271,860	230,118
Cash and cash equivalents at 1 April		549,674	319,556
Cash and cash equivalents at 31 March		<u><u>821,534</u></u>	<u><u>549,674</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 24 form part of these financial statements.

ACTIVE ESSEX FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts (financial statements) have been prepared in accordance with the statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Active Essex Foundation is a registered charity and meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

The charity receives government grants to support its charitable activities. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Resources Expended

All expenditure is accounted for on an accruals basis and includes VAT as the charity is not VAT registered. The majority of costs are attributable to specific charitable activities. Governance costs are associated with the governance arrangements of the charity.

Debtors and creditors

Trade and other debtors are recognised at the settlement amount due. Creditors are recognised at their settlement amount.

ACTIVE ESSEX FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES (continued)

Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity.

Taxation

As the Association is a charity, it is exempt from taxation - other than VAT, which is included in the relevant costs in the Statement of Financial Activities - to the extent that any income and gains are applied to its charitable objectives.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
By income stream				
Government funded grants	-	1,055,677	1,055,677	411,687
Other grants	5,415	236,474	241,889	365,043
Total grants	5,415	1,292,151	1,297,566	776,730
Donations	12,752	-	12,752	7,516
	<u>18,167</u>	<u>1,292,151</u>	<u>1,310,318</u>	<u>784,246</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
By activity				
Sports and Youth Crime Prevention	-	111,867	111,867	115,400
Sports and Lifeskills	-	230,513	230,513	158,187
Holiday Activity & Food Programme	-	436,894	436,894	165,000
Engagement and participation	-	33,500	33,500	-
Sport and Mental Health	-	429,377	429,377	240,643
Development & Capacity	-	50,000	50,000	97,500
Other projects	18,167	-	18,167	10,516
	<u>18,167</u>	<u>1,292,151</u>	<u>1,310,318</u>	<u>787,246</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
ABCD Workshops	13,695	-	13,695	-
	<u>13,695</u>	<u>-</u>	<u>13,695</u>	<u>-</u>

ACTIVE ESSEX FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2025

4. CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
By cost type				
Grants to charitable projects	-	858,657	858,657	488,456
Support and administration costs:				
Staff costs	-	235,586	235,586	136,566
Staff expenses	-	2,137	2,137	3,443
HR Support	-	-	-	1,350
Governance costs (Note 5)	16,853	1,412	18,265	5,470
	<u>16,853</u>	<u>1,097,792</u>	<u>1,114,645</u>	<u>635,285</u>

Grants were made to charities, community groups and clubs to support projects across Essex

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
By activity				
Sports and Youth Crime Prevention	-	171,169	171,169	302,182
Sports and Lifeskills	-	181,703	181,703	73,001
Holiday Activity & Food Programme	-	320,612	320,612	146,195
Engagement and participation	-	35,257	35,257	-
Sport and Mental Health	-	329,314	329,314	23,043
Development & Capacity	-	59,737	59,737	84,044
Other projects	16,853	-	16,853	6,820
	<u>16,853</u>	<u>1,097,792</u>	<u>1,114,645</u>	<u>635,285</u>

5. GOVERNANCE COSTS

	Total Funds 2025 £	Total Funds 2024 £
Accounts and audit/independent examination	15,600	4,608
Payroll services	1,134	827
Fees payable to auditor/independent examiner	16,734	5,435
Other fees	1,531	35
	<u>18,265</u>	<u>5,470</u>

ACTIVE ESSEX FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2025

6. STAFF COSTS AND EMOLUMENTS

	Total Funds 2025	Total Funds 2024
	£	£
Total staff costs were as follows:		
Wages & salaries	213,439	125,171
Social security	17,930	8,624
Pension Costs	4,217	2,771
	<u>235,586</u>	<u>136,566</u>

Particulars of employees:

The average number of employees during the year was:	5	3
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No employee received remuneration of more than £60,000 during the period.

7. TRUSTEES' REMUNERATION

No trustees received remuneration during the year (2024 - nil).

No expenses were reimbursed to Trustees during the year (2024 - nil).

8. DEBTORS

	Total Funds 2025	Total Funds 2024
	£	£
Grants receivable	337,546	571,446
	<u>337,546</u>	<u>571,446</u>

Grants receivable include £nil due after more than one year (2024 - £165,643).

9. CREDITORS: Amounts falling due within one year

	Total Funds 2025	Total Funds 2024
	£	£
Grants payable	21,120	-
Trade creditors	766	-
Accruals	15,000	3,900
Taxation and social security	7,190	5,137
Deferred income	174,839	381,286
	<u>218,915</u>	<u>390,323</u>

Deferred income relates to income that the donor has specified be used in future accounting periods.

ACTIVE ESSEX FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025

10. FUNDS

Current year	Balance at 1 Apr 2024 £	Incoming £	Outgoing £	Transfer £	Balance at 31 Mar 2025 £
Unrestricted					
General funds	27,375	31,862	(16,853)	-	42,384
Restricted					
1) Sport and Youth Crime Prevention	165,587	111,867	(171,169)	-	106,285
2) Sports and Lifeskills	122,186	230,513	(181,703)	-	170,996
3) Holiday Activity & Food programme	160,926	436,894	(320,612)	-	277,208
4) Engagement and Participation	8,064	33,500	(35,257)	-	6,307
5) Sports and Mental Health	217,600	429,377	(329,314)	-	317,663
6) Development & Capacity	29,059	50,000	(59,737)	-	19,322
Total restricted	703,422	1,292,151	(1,097,792)	-	897,781
Total Funds	730,797	1,324,013	(1,114,645)	-	940,165

Prior year	Balance at 1 Apr 2023 £	Incoming £	Outgoing £	Transfer £	Balance at 31 Mar 2024 £
Unrestricted					
General funds	24,151	10,516	(6,820)	(472)	27,375
Restricted					
1) Sport and Youth Crime Prevention	351,897	115,400	(302,182)	472	165,587
2) Sports and Lifeskills	37,000	158,187	(73,001)	-	122,186
3) Holiday Activity & Food programme	142,121	165,000	(146,195)	-	160,926
4) Engagement and Participation	8,064	-	-	-	8,064
5) Sports and Mental Health	-	240,643	(23,043)	-	217,600
6) Development & Capacity	15,603	97,500	(84,044)	-	29,059
Total restricted	554,685	776,730	(628,465)	472	703,422
Total Funds	578,836	787,246	(635,285)	-	730,797

Fund description

- 1) Engage vulnerable young people/young offenders to divert them away from criminal behaviour through sports, majority funded by The Lottery Community Fund and Sport England.
- 2) Offering young people the opportunity to develop life skills in through and alongside engagement in sport and physical activities.
- 3) Provide Holiday Activity and Food Clubs funding to support young people and clubs during the school holidays partially funded by the Department for Education.
- 4) Provide support and engagement in sports activities for individuals/supports from disadvantaged backgrounds through the development of youth clubs.
- 5) Provide youth/sports clubs to support the mental health of young people, majority funded by The Lottery Community Fund and Sport England.
- 6) Development & Capacity funding to support Charity Objectives partially funded London Marathon Foundation and Sport England.

ACTIVE ESSEX FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 MARCH 2025

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds at 31 Mar 2025 £
Current assets	57,750	1,101,330	1,159,080
Current liabilities	(15,366)	(203,549)	(218,915)
Total net assets	42,384	897,781	940,165

	Unrestricted funds £	Restricted funds £	Total funds at 31 Mar 2024 £
Current assets	31,983	1,089,137	1,121,120
Current liabilities	(4,608)	(385,715)	(390,323)
Total net assets	27,375	703,422	730,797

12. RELATED PARTIES TRANSACTIONS

There were no related party transactions during the year.