

SPORTS ALIVE NORTH WEST

**ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025**

**Company Number: 11093181
Charity Number: 1179409**

SPORTS ALIVE NORTH WEST

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SPORTS ALIVE NORTH WEST TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

The trustees are pleased to present their report for the year ended 31st March 2025.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

OBJECTIVES AND ACTIVITIES

Sports Alive North West has been recognised locally and nationally since 2010 as a leading provider of a variety of quality programmes for young people across Liverpool. As an organisation we continually strive to offer children and young people a service that reflects their interests and needs, enabling us to build positive relationships and strong foundations for long term community engagement. We offer services that meet their needs and are flexible and responsive in developing services that are unique and lead the way, both in terms of direct engagement and advocacy.

Our offer was developed as part of a consultation process but can and does include delivery and support of local and citywide Youth Clubs, Youth Projects, 1 to 1 work, Detached Projects, Outreach Project, Sports Programmes and Activity Sessions. These programmes are developed with the community, for the community and each programme is designed specifically to meet the interests and needs of those we wish to engage.

In August 2018 Sports Alive were awarded Charity status (charity number 1179409). The intention is for Sports Alive services to help young people achieve a strong sense of belonging through;

- Supportive relationships Young people need supportive relationships with people they trust to help them develop their values and judgement, learn from experience, take responsibility, and manage pressures. All parts of society will promote this by:
- Building strong communities - that have a strong stake in the lives of their young people and in which young people feel a strong sense of belonging, can socialise safely with their peers, enjoy social mixing, experience spending time with older people, and develop relationships with adults they trust;
- Providing early help - to inspire, support and protect those young people, particularly the most vulnerable and disadvantaged, who need more help than their families or communities are able to provide, or whose family situation puts them at risk

Strong ambitions- Young people have energy and enthusiasm to shape and change the world in innovative and exciting ways. Young people will form their own ambitious and pragmatic goals to:

- Succeed in learning and work understanding the value of education and committed to developing their skills for employment
- Live safe and healthy lives - having the confidence and resilience to make informed decisions and manage risk; and
- Be active in society - taking the initiative and demonstrating leadership to make a positive contribution to local communities and the wider world, with public and media recognition of their achievements.

The work Sports Alive undertakes can be broken into three interlinking areas. Youth Work, 1 to 1 support and Sports Programmes. Sports Alive work with young people in various ways - Centre Based Youth Work Sports Alive offers various open access centre-based activities in a variety of settings across Merseyside. We can give young people a safe environment to socialise, develop and learn new skills. Our open access centre-based activities offer young people various activities, the traditional youth centre activities such as pool, table tennis, games and arts and crafts. These activities give the young people and youth workers opportunities to build relationships which enables us to get to know the young people and identify their needs. We can educate the young people in an informal way through challenging their opinions, values and beliefs around different issues.

SPORTS ALIVE NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

We are then able to develop group work sessions with the young people where we can educate them on various issues affecting them such as health issues, gun and knife crime, emotional wellbeing etc. We are able to offer them sessions around other life skills such as cooking on a budget, job skills.

During all our sessions we offer different sports activities to young people. Sport is a way of young people improving their health and wellbeing. We believe sporting activities are a keyway of engaging young people and we can use sports as a way of building relationships and challenging young people. We are about supporting the development of young people and to that end we actively involve them in running and decision making with the centre.

Sports Alive work with children aged 8-12 in Junior sessions, these sessions are open access play sessions. We feel it is important to work with Junior age range as it helps us to get to know the children from when they are young and in doing this, we are able to get to know the children and families and develop long term relationships. This is so important to work in an area long term. The senior age range we work with is age 12-24. Detached Youth Work including Street Sports & Games Team In its purest form, detached youth work is a form of street-based youth work provision, which operates without the use of a centre and takes place where young people "are at" both geographically and developmentally. Sports Alive detached teams will use the local needs analysis, information from young people, other agencies and the wider community in order to target the delivery of the youth work. The teams will focus on working with young people and adults to promote community harmony, and to meet the needs of the young people in a street-based setting. Through doing detached youth work we can get to know the communities we are working in. We work in partnership with other agencies such as the police, housing providers, other youth organisations, local community organisations, local councillors and many others to gather information about where young people are hanging around, and if they are identified to be causing ASB. This helps us to identify areas that need youth work.

Public Benefit Statement

In considering the objectives and activities, the trustees have considered Charity Commission guidance on public benefit to ensure that the organisation is meeting its public benefit requirements.

For the public benefit to promote community participation in healthy recreation for the benefit of the inhabitants of Merseyside and the North West and in particular to promote

1. organisation of sports coaching sessions in schools, youth centres and community centres;
2. 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;
3. the improvement and preservation of good health and well-being through participation in healthy recreation;
4. education, training and coaching courses which promote physical health and fitness. Health and fitness.

SPORTS ALIVE NORTH WEST TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

This year the organisation has continued to grow and build on its performance across all areas. To start we secured a 5-year grant fund from Liverpool City Council of approximately £600,000 in unrestricted funding to support the running of our services in Liverpool. We have continued to secure several new grants allowing our reach to expand from not only a delivery point of view but also from a funder awareness side too. These funds are running alongside our main grants such as LCC and National lottery to provide young people with various activities, safe places and spaces and food.

April 2024 seen the delivery of our Steve Morgan funded minibus. This has been a huge asset to the organisation allowing us to take young people on more trips and reducing transport costs to the organisations leading to a stronger sustainability model. The bus has been used to support some of our partner organisations too.

All centre-based sessions have continued to grow showing an increase in demand on services. The local young person social prescriber role has opened many doors for young people offering them many alternatives and has had a large impact on a number of young people's lives. The has received positive feedback from both family and local schools.

In December 2024 agreed work on the internal of Adlam Park (our Fazakerley site and main base) started. This involved removal of walls, improved kitchen for cooking projects, bigger play and youth space, gaming zone and new toilets. This all helped to improve space to allow more young people to access services and to also increase security/ safe guarding on the site.

The organisation structure continues to grow resulting in expansion of the organisation from a strategic point but also from a delivery perspective. We have seen more positive feedback from local supporters, counsellors, funders and police etc.

We are proud to pay the national living wage to all our staff and this year seen the introduction of a "pay indicator system" this system allows us to monitor staff performance and will give staff the ability to take on paid additional duties or receive more pay due to positive performance. Each staff member of reviewed on a yearly basis.

We continue to expand some services to new times and locations. Our 3G football pitches have maintained level of usage leading to more income and security/sustainability for services.

2024-25 like the previous year continued to see an extensive training programme with both volunteers and Staff members. These courses included Level 2 and 3 youth work courses, health and safety, first aid, safeguarding (variety of courses), Sexual Health training, Detached training, exploitation, funding training, leadership courses, IT Training, Data collection and many more qualifications. This help embed our newer staff team into the organisation and improve quality of services further. This is all in line with our adjusting plan to build the organisation and prepare staff for any challenge.

In March of 2025, we conducted feedback surveys, in which 30% of all our young people completed them. They were conducted via Microsoft forms, and our young people were encouraged to complete them on their personal devices where appropriate and also supported to complete the surveys using tablets provided by Sports Alive.

We used slightly different wordings for different age groups. For example, Junior Groups (7-11year olds) questions focused more on the direct impact of Sports Alive activities on happiness, health, and social connections whilst Senior Groups (12-18-year-olds) questions included additional questions about awareness of risks, positive choices, motivation, community involvement, and volunteering activities. Here are some of the results.

SPORTS ALIVE NORTH WEST TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Juniors Survey Data: 7 to 11 years olds were asked:

How often do you attend Sports Alive Activities?

(87%) Attended Sports Alive activities once a week.

Impact on Happiness: Do you feel happier after attending Sports Alive activities?

Majority (96%). Said they felt happier.

How often do you participate in sporting activities every week?

(60%) participated at least once a week

Perceived Health: scale used from 3 to 10

(75%) rating their health between 8 and 10.

Impact on Health

Majority (96%) feel healthier after attending Sports Alive activities.

Making New Friends

(88%) have made new friends through Sports Alive.

How often do you see your new Friends?

(85%) see their friends from Sports Alive weekly or daily.

Do you know where to go if you need help or support?

(92%) Said Yes

8% answered "maybe".

Have you learned new skills since participating in Sports Alive activities?

(92%) said Yes

Do you feel your relationship with your family has improved?

(75%) said Yes

Senior Survey Data: 12 to 18 years olds were asked:

How often do you Attend Sports Alive Activities?

(67%) attend weekly.

Do you feel more positive since engaging with Sports Alive activities?

(100%).

Have you made New Friends since attending Sports Alive?

(66.67%) said Yes.

Do you know where to go for help and support?

(83.33%) Said Yes

Do you feel like your skills have improved since attending Sports Alive?

83.33%. said Yes

Has your relationship with family improved?

66.67% said Yes

Has your awareness of Risks increased since attending Sports Alive?

83.33% said Yes

Do you feel you have made more positive choices?

83.33%

Motivation and Community Involvement

66.67% feel somewhat motivated about their future,

33.33% feel more involved in their community, 33.33% participated in volunteering activities.

SPORTS ALIVE NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

Conclusion

We saw the expected differences between the age groups in some respects. We were pleased to see that our respondents felt happier after attending a Sports Alive activity and is a cause for hope in our mission to greater engage with the senior age groups.

There was a greater awareness of choices and awareness of risks with many respondents stating they are more aware of risks associated with harmful behaviours and have made more positive choices since engaging with Sports Alive.

There is an encouraging trend towards better motivation and community involvement with respondents generally feeling more motivated about their future and more involved in their community. It was encouraging to see some volunteer engagement in the older age group and we are keen to encourage more of this.

Overall, we are very happy with the high engagement in our activities and the positive impact we are having on happiness, health, social connections, and personal development.

FINANCIAL REVIEW

Total income for the year was £498,401 (2024: £364,663) of which £189,641 (2024: £148,024) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £423,361 (2024: £354,960), leaving a surplus for the year of £75,040 (2024: surplus £1,703).

At 31st March 2025 the charitable company's reserves stood at £349,414 (2024: £274,374) of which £94,247 (2024: £89,321) represented restricted funds.

RISK ASSESSMENT

The trustees have conducted a review of the major risks to which the charitable company is exposed and where appropriate, systems or procedures have been established to mitigate the risks the charity faces. External risks to funding have led to the development of a strategic plan which will allow for the diversification of funding and activities, funding strands have become more competitive and reduced in availability. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors to the premises. Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charitable company.

The organisation continues to seek support from larger funding grants to help increase sustainability planning and is in a review process around developing different areas of the organisations to attract different avenues of funding.

Sports Alive still sub-contract Peninsula to help support us with all legal matters such as policies and any HR are concerns or questions we may have. This service also has an element of staff support allowing them to gain free advice and counselling services.

Due to the increase of work load the organisation now employees an operations manager to ensure risk management is reviewed and that staff are employed and trained sufficiently.

SPORTS ALIVE NORTH WEST

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

RESERVES POLICY

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and three months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds, totalled £255,167 less fixed assets of £48,542 leaving a balance of £206,625. The charitable company requires £17,090 for redundancy provision and £59,661 for three month's running costs, (total £76,751).

The trustees plan to use the balance of unrestricted reserves to find a new building in the near future. Sports Alive are continuing to look for this building as it must be in the correct location for our delivery and sit within the aims and objectives of the organisation, and the continuation to provide projects and activities.

PLANS FOR FUTURE

Sports Alive are continuing to make good progress with securing local grants and long-term funding. However, as per last year due to the demand on our services and the increase in need, we as an organisation will need to keep securing larger funding pots to help with the security of the organisation and its provision. Our CEO and Chief of Operations (COO) have produced a funding plan for 2025-26 meaning the organisation will have many small and big funding grants along with an increase in networking plans and expansion into other locations.

The organisation continues to seek for different sustainability models that can be used to help secure our work away from funding. We now have a plan endorsed by our trustees that will see the organisation spending funds on sustainability projects and items etc. This will happen over the next 3 years following a planning session mid next financial year.

With the expansion of our work in the Halton area the trustees will consider the possibility of a cheshire linked charity to support delivery in cheshire or have a stronger focus on the Liverpool City Region (LCR).

The organisation over the last 3 years has built on its volunteering programme and has seen the large impact that volunteers have on the organisation. The trustees have agreed to continue the volunteer programme and aim to increase volunteer numbers by another 25% in the year 2025-26. The volunteers will also be given several accredited training courses to help with employability and may be given the opportunity to take on paid employment with Sports Alive. In 2024 we seen two of our young volunteers become paid employees by the organisation. Part of this will see the introduction of Sports Alive very own "young leaders programme".

As demand increases on the services and Sports Alive continue to grow. The organisations management team will aim continue strengthening our frontline services and support staff members further. We intend to increase staff hours further to help with demand and increase positions in the organisation, whilst maintaining good quality services.

Due to the success of 2024 in local schools, we will continue to grow this work and increase services around one to one support for young people. These referrals come directly from local schools and strategic groups.

SPORTS ALIVE NORTH WEST TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 4th December 2017 (company number 11093181) and registered as a charity (charity number 1179409) on 1st August 2018.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 4th December 2017. Anyone over the age of 18 can become a member. The Charity's Board of Trustees are also its Directors.

The trustees meet regularly and are responsible for the strategic direction and policy of the charitable company. The managers also attend these meetings but have no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the managers, finance and administration staff.

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Sports Alive North West
Company Number	11093181
Charity Number	1179409
Registered Office	Adlam Park Activity Centre Adlam Road, Fazakerley, Liverpool, United Kingdom, L10 1LG
Directors	K Cosgrove R Hudson E McCoy L McGinnes (Resigned 3 rd March 2025)
Independent Examiner	Ying Huang ACCA LCVS 151 Dale Street Liverpool L2 2AH
Bankers	TSB PLC P O Box 373 Leeds LS14 9GQ

Signed on behalf of the Board of Trustees

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K Cosgrove- Trustee

03 December 2025

Date:

SPORTS ALIVE NORTH WEST STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial period. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining 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.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

By Order of the Board

DocuSigned by:

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K Cosgrove- Trustee

Adlam Park Activity Centre
Adlam Road
Fazakerley
Liverpool
L10 1LG

Date: 03 December 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SPORTS ALIVE NORTH WEST

Respective
responsibilities of
trustees and examiner

I report on the accounts of the charitable company for year ended 31st March 2025, which are set out on pages 11 to 26.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's
statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

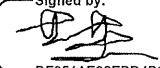
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 10 December 2025

Signed by:

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SPORTS ALIVE NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:					
Donations and legacies	3a	59,576	-	59,576	10,518
Charitable activities	3b	249,184	189,641	438,825	354,145
Total income		308,760	189,641	498,401	364,663
Expenditure on:					
Charitable activities	4	238,646	184,715	423,361	354,960
Total expenditure		238,646	184,715	423,361	354,960
Net income/ (expenditure), net movement in funds		70,114	4,926	75,040	1,703
Total funds brought forward	9,10	185,053	89,321	274,374	272,671
Total funds carried forward	8-10	255,167	94,247	349,414	274,374

The notes on pages 13 to 26 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

SPORTS ALIVE NORTH WEST
BALANCE SHEET AS AT 31ST MARCH 2025

Company Number 11093181

	Notes	31 st March 2025		31 st March 2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		123,863		130,605
Current assets					
Debtors	6	11,255		2,037	
Cash at bank and in hand		218,396		145,362	
		-----		-----	
		229,651		147,399	
Current liabilities					
Creditors: amounts falling due within one year	7	(4,100)		(3,630)	
		-----		-----	
Net current assets			225,551		143,769
			-----		-----
Total assets less current liabilities			349,414		274,374
			=====		=====
Funds:					
Unrestricted funds	8, 9		255,167		185,053
Restricted funds	8,10		94,247		89,321
			-----		-----
			349,414		274,374
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the period covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on 03 December 2025, and signed on their behalf by:

DocuSigned by:
Katie Cosgrove
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K Cosgrove- Trustee

Date: 03 December 2025

SPORTS ALIVE NORTH WEST

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

1. Limited Liability

The charity is a company limited by guarantee. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) (effective 1st January 2019).

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

The Charity has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charity's free reserves available for the trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

SPORTS ALIVE NORTH WEST

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

All expenditure is accounted for on an accrual basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relates to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed Assets

Capital expenditure stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Fixtures and Fittings	33.33% per annum straight line basis
Leasehold improvements	25 years as the length of the lease
Motor Vehicle	10% per annum straight line basis

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

SPORTS ALIVE NORTH WEST

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

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, 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 on-going 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.

3. Income and endowments from:

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
a. Donations and legacies				
Donations	3,489	-	3,489	9,818
General grants	56,087	-	56,087	700
	-----	-----	-----	-----
	59,576	-	59,576	10,518
	=====	=====	=====	=====

Income from donations and legacies in 2024 related wholly to unrestricted funds.

SPORTS ALIVE NORTH WEST**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
b. Charitable activities				
Barclays Community Fund	-	1,000	1,000	-
Cobalt Community Fund	-	-	-	250
Communities Together Grant	-	2,500	2,500	-
Contract and sales income	210,492	-	210,492	206,121
David Lewis Association	-	1,400	1,400	-
Duchy of Lancaster Benevolent Fund	-	-	-	1,400
Duke of Edinburgh's Award	-	-	-	2,273
DWF Foundation	-	2,000	2,000	-
Eleanor Rathbone Charitable Trust	-	-	-	4,000
Gosling Foundation	-	10,000	10,000	-
Hemby Charitable Trust	-	2,000	2,000	-
John Moores Foundation	-	6,500	6,500	6,500
Knowsley Holiday, Activities and Food	-	-	-	16,760
Knowsley MBC Youth Community Fund	-	-	-	5,000
Knowsley Snap	-	2,350	2,350	-
LCVS Community Impact Fund	-	-	-	1,500
Liverpool City Council Norris Green Youth Grant	-	8,400	8,400	14,000
Liverpool City Council Winter Fuel	-	500	500	-
Local Neighbourhood Fund	-	6,356	6,356	3,617
Merseyside Energy Recovery Limited	-	3,000	3,000	2,000
Mpac	-	-	-	13,000
Mpac Eat to Meet	-	3,400	3,400	6,000
National Lottery Community Fund (Kirkby Youth)	-	19,048	19,048	-
National Lottery Community Fund	-	82,787	82,787	41,026
National Lottery Community Fund (Millon Hours Fund)	-	-	-	8,648
One Knowsley - Holiday Activities and Food	-	10,900	10,900	-
One Knowsley Snap	-	-	-	2,650
Onward Community Fund	-	2,000	2,000	-
Pitch hire	38,692	-	38,692	-
Sutton Croft Holiday, Activities and Food	-	23,000	23,000	7,000
Torus Foundation	-	-	-	500
West Derby Wastelands Charity	-	2,500	2,500	-
Youth Division Fund	-	-	-	3,900
	249,184	189,641	438,825	346,145

SPORTS ALIVE NORTH WEST

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

Income from charitable activities in 2024 comprised £206,121 unrestricted funds and £140,024 restricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2025 £	Total 2024 £
To provide recreation facilities for sports coaching, improve good health and well being	211,609	211,752	423,361	354,960
	=====	=====	=====	=====

a. Analysed as follows:

	2025 £	2024 £
<i>Direct charitable expenditure:</i>		
Staff salaries costs	91,762	67,502
Pension	1,859	1,011
Resources	8,011	10,267
Activities and trips	21,392	17,951
Sessional costs	55,566	28,208
Activities equipment	3,147	8,480
Equipment hire	-	26,150
Food	14,100	10,150
Room hire	7,650	6,060
Motor expenses	3,791	1,773
Travel expenses	944	482
Donation	450	-
Grant returned	2,658	-
DBS Fees	279	-
	-----	-----
	211,609	178,034
	-----	-----

SPORTS ALIVE NORTH WEST**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

	2025	2024
	£	£
<i>Support & Governance costs:</i>		
Staff salaries costs	126,859	115,665
Pension	2,774	2,494
Other staff costs	3,590	2,529
Staff training	1,159	2,208
Computer costs	2,391	1,575
Cleaning and waste disposal	3,830	4,884
Insurance	4,254	3,224
Internet, telephone and mobile phones	3,725	9,065
Advertising and promotion	1,220	450
Legal and professional	7,975	9,320
Printing, postage and stationery	1,661	481
Repairs and Maintenance	33,304	10,916
Web hosting	384	-
Utilities costs	5,999	5,262
Sundries	1,803	418
Subscriptions	872	-
Bank charges	18	20
HMRC fine	700	-
Pension charges	11	-
Loss on disposal of fixed assets	49	329
Payroll fees	650	634
Finance support	432	240
Accountancy fees	1,399	1,265
Depreciation charge	6,693	5,947
	211,752	176,926
Total expenditure on charitable activities	423,361	354,960
	=====	=====

£184,715 (2024: £154,095) of the above expenditure relates to restricted funding.

b. Staff Costs	2025	2024
	£	£
Gross salaries and wages	204,592	173,832
Social security costs	14,029	9,335
Pension Costs	4,633	3,505
	223,254	186,672
	=====	=====

SPORTS ALIVE NORTH WEST**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025****c. Particulars of employees:**

The average number of employees during the year 7.33 (2024: 7.83), and calculated on the basis of full-time equivalents, was as follows:

	2025	2024
Charitable activities	7.37	8.00
	=====	=====

No employee received emoluments of more than £60,000 during the year.

One trustee Ms L McGinnes was paid £33,000 under an employment contract, Ms L McGuinness is included in the above number of employees. Ms L McGinnes ceased to be a Trustee on the 3rd March 2025.

Mrs K Cosgrove a trustee was reimbursed £432 for the costs relating to accounts software Free agent.

5. Tangible fixed assets

	Fixtures and Fittings £	Leasehold Improvements £	Motor Vehicle £	Total £
Cost				
Balance at 1 st April 2024	4,666	129,511	8,000	142,177
Additions during the year	-	-	-	-
Disposal	(1,742)	(-)	(-)	(1,742)
	-----	-----	-----	-----
Balance at 31st March 2025	2,924	129,511	8,000	140,435
	-----	-----	-----	-----
Accumulated Depreciation				
Balance at 1 st April 2024	3,905	7,667	-	11,572
Charge for the year	712	5,181	800	6,693
Disposal	(1,693)	(-)	(-)	(1,693)
	-----	-----	-----	-----
Balance at 31st March 2025	2,924	12,848	800	16,572
	-----	-----	-----	-----
Net Book Value at 31st March 2025	-	116,663	7,200	123,863
	=====	=====	=====	=====
Net Book Value at 31 st March 2024	761	121,844	8,000	130,605
	=====	=====	=====	=====

6. Debtors

	2025 £	2024 £
Trade debtors	1,327	2,037
Prepayments	8,621	-
Other debtors	1,307	-
	-----	-----
	11,255	2,037
	=====	=====

SPORTS ALIVE NORTH WEST

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

7. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	2,099	3,630
Other creditors	2,001	-
	-----	-----
	4,100	3,630
	=====	=====

8. Analysis of net assets between funds

2025	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	48,542	206,625	255,167
	-----	-----	-----
Restricted Funds			
Communities Together Grant	-	2,500	2,500
DWF Foundation	-	810	810
Football Foundation	75,321	-	75,321
Gosling Foundation	-	1,440	1,440
Merseyside Energy Recovery Limited	-	2,416	2,416
National Lottery Community Fund (Kirkby Youth)	-	10,350	10,350
West Derby Wastelands Charity	-	1,410	1,410
	-----	-----	-----
	75,321	18,926	94,247
	-----	-----	-----
Total Funds	123,863	225,551	349,414
	=====	=====	=====

2024	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	51,911	133,142	185,053
	-----	-----	-----
Restricted Funds			
Duchy of Lancaster Benevolent Fund	-	1,400	1,400
Duke of Edinburgh's Award	-	5,658	5,658
Football Foundation	78,694	-	78,694
Knowsley Holiday, Activities and Food	-	226	226
Merseyside Energy Recovery Limited	-	824	824
Sutton Croft Holiday, Activities and Food	-	2,519	2,519
	-----	-----	-----
	78,694	12,627	89,321
	-----	-----	-----
Total Funds	130,605	143,769	274,374
	=====	=====	=====

SPORTS ALIVE NORTH WEST

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

9. Unrestricted Funds

2025	Reserves at beginning of year £	Movements in the year		Reserves at end of year £
		Income	Expenditure	
		£	£	
General Fund	185,053	308,760	(238,646)	255,167
	=====	=====	=====	=====

2024	Reserves at beginning of year £	Movements in the year		Reserves at end of year £
		Income	Expenditure	
		£	£	
General Fund	170,012	216,639	(201,598)	185,053
	=====	=====	=====	=====

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

SPORTS ALIVE NORTH WEST

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

10. Restricted Funds

2025	Reserves at beginning of year £	Movements in the year		Reserves at end of year £
		Income £	Expenditure £	
Barclays Community Fund	-	1,000	(1,000)	-
Communities Together Grant	-	2,500	(-)	2,500
David Lewis Association	-	1,400	(1,400)	-
Duchy of Lancaster Benevolent Fund	1,400	-	(1,400)	-
Duke of Edinburgh's Award	5,658	-	(5,648)	-
DWF Foundation	-	2,000	(1,190)	810
Football Foundation	78,694	-	(3,373)	75,321
Gosling Foundation	-	10,000	(8,560)	1,440
Hemby Charitable Trust	-	2,000	(2,000)	-
John Moores Foundation	-	6,500	(6,500)	-
Knowsley Holiday, Activities and Food	226	-	(226)	-
Knowsley Snap	-	2,350	(2,350)	-
Liverpool City Council Norris Green Youth Grant	-	8,400	(8,400)	-
Liverpool City Council Winter Fuel	-	500	(500)	-
Local Neighbourhood Fund	-	6,356	(6,356)	-
Merseyside Energy Recovery Limited	824	3,000	(1,408)	2,416
Mpac Eat to Meet	-	3,400	(3,400)	-
National Lottery Community Fund (Kirkby Youth)	-	19,048	(8,698)	10,350
National Lottery Community Fund	-	82,787	(82,787)	-
One Knowsley - Holiday Activities and Food	-	10,900	(10,900)	-
Onward Community Fund	-	2,000	(2,000)	-
Sutton Croft Holiday, Activities and Food	2,519	23,000	(25,519)	-
West Derby Wastelands Charity	-	2,500	(1,090)	1,410
	89,321	189,641	(184,715)	94,247
	=====	=====	=====	=====

SPORTS ALIVE NORTH WEST

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

2024	Reserves at beginning of year	Movements in the year		Reserves at end of year
		Income	Expenditure	
	£	£	£	£
23 Foundation	550	-	(550)	-
Children in Need	487	-	(487)	-
Cobalt Community Fund	3,000	250	(3,250)	-
Duchy of Lancaster	-	1,400	(-)	1,400
Benevolent Fund	-	-	-	-
Duke of Edinburgh's Award	6,827	2,273	(3,442)	5,658
Eleanor Rathbone Charitable Trust	-	4,000	(4,000)	-
Football Foundation	82,067	-	(3,373)	78,694
John Moores Foundation	-	6,500	(6,500)	-
Knowsley Holiday, Activities and Food	-	16,760	(16,534)	226
Knowsley MBC Youth Community Fund	-	5,000	(5,000)	-
LCVS Community Impact Fund	2,400	1,500	(3,900)	-
Liverpool City Council Norris Green Youth Grant	-	14,000	(14,000)	-
Local Neighbourhood Fund	-	3,617	(3,617)	-
Merseyside Energy Recovery	-	2,000	(1,176)	824
Mpac	2,200	13,000	(15,200)	-
Mpac Eat to Meet	-	6,000	(6,000)	-
National Lottery Community Fund	-	41,026	(41,026)	-
National Lottery Community Fund (Millon Hours Fund)	-	8,648	(8,648)	-
One Knowsley - Holiday Activities and Food	2,063	-	(2,063)	-
One Knowsley Snap	1,350	2,650	(4,000)	-
Onward Community Fund	1,715	-	(1,715)	-
Sutton Croft Holiday, Activities and Food	-	7,000	(4,481)	2,519
Torus Foundation	-	500	(500)	-
Youth Division Fund	-	3,900	(3,900)	-
	102,659	140,024	(153,362)	89,321

These are monies given to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes.

23 Foundation – Contribution towards sports projects for young people in the Everton area and to engage them in physical activities keeping contact with local communities and in previous year towards Sports Equipment.

SPORTS ALIVE NORTH WEST

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

Barclays Community Fund - Supported volunteer engagement and development, enhancing our capacity to deliver services through trained and committed volunteers.

Children in Need – Contribution for youth provision and staffing for Everton Junior club.

Cobalt Community Fund – Contribution towards the 'Sports and Healthy Eating Project'

Communities Together Grant - Funded the *Triple T Project* in Everton, which focuses on targeted youth engagement and personal development.

David Lewis Association - Provided an outward-bound grant to support a residential trip for 25 young people, offering experiential learning and personal growth opportunities.

Duchy of Lancaster Benevolent Fund – Contribution towards the support on our junior and senior project in Everton.

Duke of Edinburgh's Award - Contribution towards youth activities

DWF Foundation - Supported youth sessions in Everton, helping to maintain consistent programming and outreach in the area.

Eleanor Rathbone Charitable Trust – Contribution towards sports and wellbeing activities for girls in Everton and Tuebrook.

Football Foundation – Contribution towards refurbishment of two existing football pitches at Adlam Park Sports Pavilion.

Gosling Foundation - Also funded the continuation of youth and play sessions for children aged 7–13 in Northwood, Kirkby, over a two-year period.

Hemby Charitable Trust - to support food, equipment and rent costs for our Tuebrook sessions once a week for six months.

John Moores Foundation - Contributed towards the salary of our Social Prescriber over a three-year period, enabling sustained support for individuals navigating health and social care systems.

Knowsley Holiday, Activities and Food - Contribution towards half-terms and summer holidays for activities and food for young people

Knowsley MBC Youth Community Fund - Contribution towards 6 months for our Kirkby Junior Project.

Knowsley Snap - Funded similar holiday activities and food provision for young people in the Knowsley area, promoting wellbeing and community engagement.

LCVS Community Impact Fund - – To support on our Tuebrook Junior project with staffing and resources.

Liverpool City Council Norris Green Youth Grant – Contribution towards to support outreach sessions for young people within the Norris Green.

Liverpool City Council Winter Fuel - Funded outreach sessions for young people in Norris Green, as well as winter fuel costs to support during colder months. Additional funding was provided for youth sessions in local parks during the summer holidays.

Local Neighbourhood Fund – Contribution to sport sessions and young people healthy food

Merseyside Energy Recovery Limited - Contribution towards 12 months for our Kirkby Junior Project.

SPORTS ALIVE NORTH WEST

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

Mpac – Contribution towards half-terms and summer holidays for activities and food for young people in the Liverpool area.

Mpac Eat to Meet – Contribution towards half term food for young people

National Lottery Community Fund (Kirkby Youth) - Supported the continuation of youth and play sessions for children aged 7–13 in Northwood, Kirkby. This funding spans a two-year period and helps maintain consistent engagement and development opportunities for local young people.

National Lottery Community Fund – Contribution towards 'access without limits' project.

National Lottery Community Fund (Millon Hours Fund) - Contribution towards staff salary and resources

One Knowsley - Holiday Activities and Food - Contribution towards half-terms and summer holidays for activities and food for young people in the Knowsley area.

One Knowsley Snap - Contribution towards half-terms and summer holidays for activities and food for young people in the Knowsley area.

Onward Community Fund - Contribution towards supporting food resilience in communities during a challenging economic period.

Sutton Croft Holiday, Activities and Food - Contribution towards half-terms and summer holidays for activities and food for young people.

Torus Foundation – Contribution towards to support with food resources in our Everton Junior project.

West Derby Wastelands Charity - Provided funding for youth provision in Tuebrook, enabling targeted support and activities for local young people.

Youth Division Fund - Contribution towards a summer programme based in Kirkby for children and young people, who reside in and around the surrounding areas.

11. Lease Commitments

The charitable company is currently under negotiations with Liverpool City Council regarding a new lease agreement or acquiring the building.

12. Contingent Liabilities

The Charitable Company did not have any contingent liabilities at 31st March 2025 (2024: none).

13. Related Party Transactions

Mrs K Cosgrove a trustee was reimbursed £432 for the costs relating to accounts software Freeagent during the year (2024: £240). Ms L McGinnes, also a trustee, is also an employee of the charity (holding the position of Deputy CEO) received total gross remuneration and employee benefits (including pension contributions and employer's National Insurance contributions) of £33,000 in the reporting period for services provided under an employment contract. Ms L McGinnes ceased to be a Trustee on the 3rd March 2025.

SPORTS ALIVE NORTH WEST
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

14. Guarantees

As at 31st March 2025, 4 members had given a guarantee of £10 each in the event of the charitable company winding-up; total: £40. (2024: 4 members £40)

15. Post Balance Sheet even

A company car was leased in April 2025 for one employee as a staff benefit.