

ALLIANCE OF SPORT

England & Wales · Charity number 1183521

Details

Other names	Alliance of Sport in Criminal Justice, NASDC, NATIONAL ALLIANCE OF SPORT FOR THE DESISTANCE OF CRIME, NATIONAL ALLIANCE OF SPORT FOR THE DESISTENCE OF CRIME
Status	Registered
Legal form	CIO
Registered	2019-05-21
Register	View on the Charity Commission register

Contact

Address	Alliance of Sport 3rd Floor Old Stock Exchange St Nicholas Street Bristol BS1 1TG
Phone	01179571832
Email	info@allianceofsport.org
Website	http://www.allianceofsport.org

Activities

Objects: 1. THE ADVANCEMENT OF EDUCATION, IN PARTICULAR (BUT WITHOUT LIMITATION) IN RELATION TO THE ROLE OF PARTICIPATION IN SPORT IN THE PREVENTION OF CRIME AND RECIDIVISM, INCLUDING, BUT NOT LIMITED TO, THROUGH THE PUBLICATION OF RESEARCH; THE PROMOTION OF BEST PRACTICE IN THE DELIVERY OF SPORTS PROJECTS AND THE PROMOTION OF TRAINING IN DELIVERY OF SUCH PROJECTS.2. TO AID AND SUPPORT THE PREVENTION OF CRIME AND RECIDIVISM AND THE REHABILITATION OF OFFENDERS, AND TO ADVANCE THE EDUCATION OF PRISONERS, THOSE ON PROBATION AND YOUNG PEOPLE WHO IN THE OPINION OF THE TRUSTEES ARE AT RISK OF INVOLVEMENT IN CRIMINAL ACTIVITY, IN PARTICULAR (BUT WITHOUT LIMITATION) BY ENABLING AND SUPPORTING PARTICIPATION IN SPORT; 3. THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES BY THE PROMOTION OF PARTICIPATION IN SPORT AS THE CHARITY TRUSTEES SHALL FROM TIME TO TIME SELECT.

Activities: Our purpose is to lead, co-ordinate and evidence the role of sport in criminal justice. Our mission is to act as an agent of change and empower our network with the learning, skills and resources to increase

participation and reduce offending.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Indonesia
- Laos
- Philippines
- Thailand
- Vietnam
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£942,956	£605,250	£457,621	3
2024-06-30	£65,644	£320,837	-	-
2023-06-30	£370,728	£426,084	-	-
2022-06-30	£417,398	£401,751	-	-
2021-06-30	£588,209	£378,041	£471,753	3

Trustees

Name	Role	Appointed
LUCIO FLAVIO DE SOUZA MESQUITA FILHO	Chair	2019-05-21
Ivan Michael Clark		2019-06-07
RICHARD JON HISCOKE		2019-05-21
STACIE JUNE SHELTON		2019-11-28
Sally Benetar		2023-09-22
Sonny Driscoll		2024-08-14

ALLIANCE OF SPORT

England & Wales - Charity number 1183521

Accounts

Charity no. 1183521



Report and Independently Examined Financial Statements

30 June 2025

Alliance of Sport

Reference and administrative details

For the year ended 30 June 2025

Charity number	1183521																
Registered office and operational address	3rd Floor Old Stock Exchange St Nicholas Street BS1 1TG																
Trustees	<p>The Trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Lucio Mesquita</td><td>Chair of Trustees</td></tr><tr><td>Sally Benetar</td><td></td></tr><tr><td>Ivan Clark</td><td></td></tr><tr><td>Sonny Driscoll</td><td>Appointed 14 August 2024</td></tr><tr><td>Jack Duffy</td><td>Resigned 7 August 2024</td></tr><tr><td>Richard Hiscoke</td><td></td></tr><tr><td>Stacie Shelton</td><td></td></tr><tr><td>Olubodunrin Tokosi</td><td>Resigned 21 July 2025</td></tr></table>	Lucio Mesquita	Chair of Trustees	Sally Benetar		Ivan Clark		Sonny Driscoll	Appointed 14 August 2024	Jack Duffy	Resigned 7 August 2024	Richard Hiscoke		Stacie Shelton		Olubodunrin Tokosi	Resigned 21 July 2025
Lucio Mesquita	Chair of Trustees																
Sally Benetar																	
Ivan Clark																	
Sonny Driscoll	Appointed 14 August 2024																
Jack Duffy	Resigned 7 August 2024																
Richard Hiscoke																	
Stacie Shelton																	
Olubodunrin Tokosi	Resigned 21 July 2025																
Executive team	<table><tr><td>James Mapstone</td><td>Chief Executive Officer</td></tr><tr><td>Justin Coleman</td><td>Chief Operating Officer</td></tr></table>	James Mapstone	Chief Executive Officer	Justin Coleman	Chief Operating Officer												
James Mapstone	Chief Executive Officer																
Justin Coleman	Chief Operating Officer																
Bankers	Barclays Bank UK plc Leicester LE87 2BB																
Solicitors	Veale Wasborough Vizards Narrow Quay Bristol BS1 4QA																
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

CHAIR'S MESSAGE

We are proud to have delivered another strong year of activities and strengthen our role as a catalyst of change – bringing together partners and improving outcomes that make communities safer through the avoidance of crime and reoffending based on the power of sport and physical activity.

Even more so now that we are taking our expertise beyond the UK, with a groundbreaking project in Southeast Asia, initiated by the International Olympic Committee and the Agence Française de Développement (AFD).

But the year covered by this report also brought considerable issues – global uncertainties and Britain's own challenges seem to have had an impact on fundraising across the not-for-profit world, not helped by the fact that the UK government is still developing a more holistic approach to crime prevention. This is affecting the development of policies and the earmarking of funding for activities in the sector.

With these challenges in mind, the Trustees have continued to look carefully at AoS's income and expenditure to support the management team with improved revenue as well as cost reduction. As part of the process, we had to take the difficult decision to make one member of our small team redundant in order to ensure we maintained the level of reserves we feel is right to give the Charity financial security and remain a going concern.

As detailed below, we also reached a decade since the Alliance of Sport started as a place for those involved in the sector to exchange ideas, perspectives and opportunities, tackling a common issue across the charity world: the lack of coordination and communication between like-minded organisations.

Its immediate impact is what drove us towards the setting up of AoS as a charity, still very much based on building sector best practice, coordinating efforts and serving as a key bridge between policy makers and delivery organisations in the UK and beyond.

For the year ahead, we will continue to deliver projects and activities designed to fulfil this mission, whilst also further strengthening the organisation's governance and succession, including an even stronger Board of Trustees, and constantly reviewing the executive's size and profile to ensure we meet the requirements and expectations of our supporters, those benefiting from our activities and, ultimately, society as a whole.

I would like to personally thank our supporters, advisors, partners, contractors, trustees and our staff for the support and engagement throughout the year, and their commitment towards building safer and more productive communities across the world.

Lucio Mesquita – Chair of the Board of Trustees

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

The Board of Trustees for the Alliance of Sport (“AoS” or the “Charity”) is pleased to present AoS’s Annual Report, and Financial Statements together with the report of the independent auditors for the year ended 30 June 2025.

The Board of Trustees’ report has been prepared pursuant to the provisions applicable to large charities. The reference and administrative details set out on page 1 form part of this report.

The accounts have been prepared in compliance with the Accounting and Reporting by Charities: Statement of Recommended Practice (“SORP”) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and in accordance with the Charity’s Constitution.

Structure, governance and management

AoS is a Charitable Incorporated Organisation (CIO) operating under a foundation model constitution. This model limits the official members of the Charity to the appointed Trustees. In the event of the CIO being wound up, its members are not obligated to contribute assets to cover liabilities and bear no further personal responsibility for settling the Charity debts or obligations.

The Board is dedicated to ensuring fair representation of the individuals and communities the Charity serves. To achieve this, gender, ethnicity, age and lived experience are key features considered within the Trustee Skills and Experience Matrix. The Board is committed to seeking a minimum representation of 30% female and 30% ethnically diverse Trustees to ensure a suitable balance. Trustees are identified, engaged, and appointed based on their suitability and the specific skills and capabilities required by the Charity.

New Trustees receive an induction pack and are given the opportunity to attend meetings prior to formally joining the Board.

The Board meets a minimum of four times a year, participating in one annual away day, and oversees a Finance, Audit and Risk Committee (FARC). Trustees of the Board are nominated to the Remuneration Committee, setting staff remuneration to attract and retain the right talent needed to achieve the Charity’s objectives.

The FARC meets at least four times a year and advises the Board of Trustees on financial and risk matters and by providing independent and objective reviews of internal controls. This includes audit arrangements (independent, external audit), financial management, fundraising, financial information and assurance processes. It also reviews risk management, risk appetite and compliance with legislation. The Charity has a Financial Policies Manual, reviewed every two years or as needed. Regular FARC meetings review selected governance policies and internal controls on a rotational basis.

Day-to-day management of the Charity is delegated to the Chief Executive, James Mapstone.

Objectives and activities

The Trustees annually review the aims, objectives, and activities of the Charity to ensure they remain relevant and focused on the charitable objectives.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

Charitable objectives

As set out in its Constitution, the charitable objectives of the Alliance of Sport are:

- The advancement of education, in particular (but without limitation) in relation to the role of participation in sport in the prevention of crime and recidivism, including, but not limited to, the publication of research; the promotion of best practice in the delivery of sports projects and the promotion of training in delivery of such projects;
- To aid and support the prevention of crime and recidivism and the rehabilitation of offenders, and to advance the education of prisoners, those on probation and young people who the Trustees consider may be at risk of involvement in criminal activity, in particular (but without limitation) by enabling and supporting participation in sport; and
- The advancement of such other charitable purposes by the promotion of participation in sport as the Charity Trustees shall from time to time select.

Charitable activities

10 Years of Building Safer Communities Through Sport

Past: From Concept to Coordination

This year marks ten years since the **Alliance of Sport (AoS)** was first conceived — born from a shared ambition to advance **policy, practice, and investment** in the use of sport to prevent crime and support rehabilitation.

The concept evolved from the **2nd Chance Project**, established to enhance support for young people leaving custody through sport. Building on the “Sport Academy” model piloted at **HMP & YOI Ashfield**, the programme expanded to **HMYOI Portland** in 2009 and featured in the Sky TV series *Football Behind Bars* with football legend **Ian Wright**.

Despite compelling evidence of success, there remained a lack of understanding of sport’s potential within the justice system — and little coordination across sectors. In 2014, discussions between 2nd Chance and **Comic Relief** identified the need for a strategic body to connect this emerging field and strengthen collaboration.

With support from Comic Relief and the **National Offender Management Service (NOMS)**, the **National Alliance of Sport for the Desistance of Crime (NASDC)** was launched in 2015. It offered free membership to organisations delivering sport-based interventions, providing access to resources, training, and tools to enhance quality and impact.

A steering group of cross-sector partners — including NOMS, the Ministry of Justice, Youth Justice Board, Public Health England, UNICEF, Clinks and others — co-created the first **sector-wide Theory of Change for sport and desistance**, which continues to inform national policy and practice today.

By 2018, NASDC had become the recognised national hub for sport and justice collaboration. Its achievements were acknowledged with a **Beyond Sport Award**, aligning its mission to the **UN Sustainable Development Goals 16 (Peace, Justice and Strong Institutions)** and **17 (Partnerships for the Goals)**. In response to calls for a strategic, independent charity, the **Alliance of Sport in Criminal Justice** was formally registered in 2019 — with ongoing support from Comic Relief — to advance policy, practice and investment on a national scale.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

Present: Growth, Systems Change and Impact

Since registration, AoS has grown into a trusted partner across **government, sport, health, and community sectors**, forging strategic partnerships with **Sport England, the Ministry of Justice, NHS England**, and the **Thailand Institute of Justice**, supported by funders including **Comic Relief**, the **John Armitage Charitable Trust**, the **Peter Harrison Foundation**, and the **London Marathon Foundation**.

As Secretariat to the **All-Party Parliamentary Group (APPG) on Sport and Physical Activity in the Criminal Justice System**, AoS continues to play a pivotal role in **influencing national policy and convening cross-party collaboration**. Internationally, AoS is coordinating the consortium delivering the **Southeast Asia Sport and Youth Crime Prevention (SYCP) Initiative**, initiated by the **International Olympic Committee (IOC)** and **Agence Française de Développement (AFD)**. This ground-breaking partnership is scaling sport-based youth crime prevention across **Lao PDR, the Philippines, Thailand and Vietnam**.

Responding to a Changing Environment

The 2024–25 reporting year has been one of transition, adaptation, and resilience.

- **Fundraising pressures:** The UK funding climate for strategic and umbrella organisations remains challenging, with many funders prioritising local delivery. Consultancy growth also slowed as network partners faced rising costs and constrained resources.
- **Organisational resilience:** In response, AoS has streamlined operations to ensure sustainability — reducing core costs while maintaining delivery commitments and investing in key strategic opportunities. This leaner model has enabled the Charity to remain agile, confident, and ready to seize new opportunities.
- **Network engagement:** Supported by the **Peter Harrison Foundation**, AoS maintained a light-touch national offer, facilitating **931 cross-sector interactions** to provide guidance, connections, and shared learning. With this funding concluded, AoS is now **pivoting towards a more commercial partnership model**, working with high-value clients and partners that align with our mission.
- **Policy influence:** The **APPG Inquiry on Physical Activity in Prisons**, supported by AoS as Secretariat, engaged **six parliamentarians, four secretariat members, and 152 professionals** from justice, health, sport, academia and the VCSE sector. Evidence from **21 formal submissions, four thematic roundtables, and 89 case studies** have informed **cross-sector recommendations** to enhance health, wellbeing, and rehabilitation through sport across the custodial estate.
- **Training and consultancy:** In partnership with the **Local Government Association, Sport England**, and the **Active Partnership Network**, AoS delivered tailored support and learning opportunities, reaching **391 individuals** through **518 training interactions**.
- **Global impact:** Internationally, the **Southeast Asia Sport and Youth Crime Prevention (SYCP) Initiative**, initiated by the **International Olympic Committee (IOC)** and **Agence Française de Développement (AFD)**, continues to demonstrate the scalability of AoS's model. This programme now provides a **global and replicable framework** for sport-based youth crime prevention, engaging governments and networks across **Lao PDR, the Philippines, Thailand, and Vietnam**.

AoS's evolving role — from project delivery to **strategic systems leadership** — is already attracting attention from **new, high-profile partners**. This growth signals a broader shift: while there may be less unrestricted funding in the sector, the **need for evidence-led, system-changing approaches has never been greater**. AoS is intentionally positioning itself at this intersection — bridging social need with sustainable investment.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

To remain agile and effective, AoS has refined its delivery model, combining a small in-house team with a network of specialist subcontractors and international associates. This structure ensures AoS remains **lean, resilient, and impact-driven**, while strengthening its capacity to deliver across systems, sectors, and borders.

Future: Scaling Systems, Evidence & Global Reach

Looking ahead, AoS will continue to strengthen the systems that enable sport to drive social change and safer communities — aligning its work to a growing number of **UN Sustainable Development Goals**, including **SDG 3 (Good Health and Wellbeing)**, **SDG 5 (Gender Equality)**, **SDG 10 (Reduced Inequalities)**, **SDG 16 (Peace, Justice and Strong Institutions)**, and **SDG 17 (Partnerships for the Goals)**.

Our approach will continue to build on three interconnected functions:

- **Unite** – convening leaders across policy, delivery, research and investment to align strategy and share insight;
- **Evidence** – building and translating knowledge through research, evaluation and learning; and
- **Advocate** – influencing national and international agendas so that sport and physical activity are recognised as drivers of social impact.

Through this model, AoS will:

- Coordinate **collective impact programmes** across countries and systems;
- Generate **research and policy insight** that shapes strategy and investment;
- Strengthen **capacity and capability** across sectors to embed effective practice; and
- Facilitate **cross-sector collaboration** through taskforces, networks, parliamentary and advisory groups.

Looking ahead, the next phase will see AoS:

- Deepen its **global dimension** through the SYCP Initiative and expand transferable regional models;
- Strengthen the **evidence base**, learning and knowledge exchange opportunities;
- Embed sport and physical activity in policy frameworks within **justice, health and wellbeing frameworks** in the UK and internationally;
- Diversify and sustain **income streams**, through a blended model of consultancy, programme delivery and global partnerships; and
- Expand its **network ecosystem**, becoming the world's leading hub for sport-based crime prevention and systems change.

AoS enters its second decade as an organisation that connects purpose with performance, reinvests in innovation and leads the way in demonstrating how sport and physical activity can address the interconnected health, social, economic and environmental challenges of our time.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

10 Years of Impact

When AoS began, its ambition was clear: **to advance policy, practice and investment** so that sport and physical activity could be used more intentionally within the justice system. A decade later, this mission has translated into measurable outcomes and tangible change across the sector.

Focus Area	Key Achievements
Operations	14 initiatives launched • 6 countries engaged.
Investment	£7.79 million raised • £4.15 million distributed to partners and delivery organisations.
Practice	1,394 professionals trained • 43,594 participants supported through programme delivery.
Policy	23 recommendations made • 26% adoption rate influencing national and international frameworks.

In Summary

Over the past decade, AoS has evolved from a grassroots initiative into an international charity and platform for systems change. Our collaborative efforts have influenced policy, strengthened practice, unlocked investment and demonstrated the transformative power of sport and physical activity in building safer communities.

As AoS enters its next chapter, it will continue to lead with purpose — helping others turn sport’s potential into proven impact, shaping policies, strengthening partnerships, and creating safer, healthier and fairer societies.

Public benefit statement

The Charity Commission’s general guidance on public benefit has been used when reviewing aims and objectives and planning future activities.

The Alliance of Sport in Criminal Justice (AoS) exists to advance education, health and community development by promoting the intentional use of sport and physical activity to prevent crime and support rehabilitation.

AoS provides a vital interface between community organisations, academic institutions, sports bodies, businesses, criminal justice agencies, government departments, commissioners and international partners. Through research, advocacy, coordination and capacity-building, the charity helps these stakeholders to work more effectively together in tackling the social and behavioural challenges associated with offending and reoffending.

AoS also empowers local role models and individuals with lived experience to act as ambassadors for change, promoting the positive role of sport and physical activity in building safer and more resilient communities.

By strengthening collaboration, generating evidence, and influencing policy and practice, AoS increases opportunities, support and positive outcomes for people in or at risk of entering the justice system, and for the communities in which they live.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

Equity, Diversity and Inclusion

The Alliance of Sport is committed to being a fully inclusive organisation that actively addresses the inequalities and disproportionality that exist within the Criminal Justice System.

We recognise that meaningful progress requires representation, participation and accountability at every level. AoS therefore continues to **co-design solutions and programmes** that champion equity, challenge systemic barriers, and ensure the voices of people with lived experience are central to our work.

At the core of AoS is a team of six trustees and two staff members. As of 2025, the organisation's composition is as follows:

Representation Area	Current (2025)	Change since (2024)
Female	37.5%	+7.5%
Ethnically diverse communities	12.5%	-7.5%
Declared disability	0%	-10%
LGBTQ+	0%	No change
Lived experience of the welfare and/ or justice system	12.5%	-7.5%

AoS continually strives to strengthen its diversity and inclusivity to better reflect and serve the communities with which it works. Over the next year, the charity will **prioritise outreach and recruitment** strategies that broaden representation and foster a culture where all perspectives are valued and empowered to drive change.

Statement on fundraising practices

AoS's fundraising activity during the year has continued to focus on securing income from **charitable trusts, foundations and statutory sources** to support its programmes, research and systems-change work.

Building on the development of a fundraising strategy in the previous year, AoS engaged Remedy as a professional partner during 2024–25 to help refine its approach and strengthen applications to major funders. This partnership concentrated on **trust and foundation income**, ensuring alignment between AoS's mission, evidence base, and the priorities of prospective supporters.

AoS does **not undertake direct fundraising from the general public**, nor has it employed third-party or professional fundraisers for public appeals. Its fundraising remains **partnership-led and values-driven**, with funders and collaborators often approaching the organisation proactively because of its recognised expertise.

The Trustees confirm that AoS adheres to the **Charity Commission's guidance on fundraising standards**, and that the charity has **received no complaints** regarding its fundraising activities during the reporting period.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

Risk

AoS closely monitors the risks to which it is exposed, mitigating potentially adverse effects where possible, to assure the sustainability of its operations and protection of funds provided by its sponsors, without compromising its objectives.

The FARC reviews the updated risk analysis on a quarterly basis and discusses the net risk exposure (once controls are deemed sufficiently effective to mitigate risks and actions developed to reduce remaining risks), which are presented by management in the format of a Risk Quadrant.

The risk categories reviewed include governance, external, regulatory and compliance, financial and operations. Processes and approaches to managing risk allow the Trustees to make informed decisions and support the overall achievement of the AoS aims and objectives.

Financial Review

The Alliance of Sport are pleased to present its financial review for the year ended 30 June 2025.

This has been a challenging year for fundraising, amid a highly competitive and challenging funding environment. To strengthen our efforts, we engaged **Remedy**, an external fundraising consultancy, to help identify and support the submission of grant applications on our behalf. Following this initial engagement, Remedy now provides a **light-touch support offer** to help us refine and pivot our fundraising strategy.

We were pleased to secure **£30,000** in funding from the **Peter Harrison Foundation** (August 2024 – July 2025), and we are **particularly grateful to Comic Relief** for their continued confidence in AoS through a new **three-year grant (2025–2028) totalling £200,000**.

A major milestone this year was achieved on **16 December 2024**, when AoS successfully secured funding of approximately **€2 million** from the **International Olympic Committee (IOC)** and the **Agence Française de Développement (AFD)** for a significant international initiative to be delivered in **Southeast Asia**.

During the year, AoS also concluded delivery of the **Levelling the Playing Field (LtPF)** project, with all remaining funds successfully utilised to complete the programme.

The Charity's total turnover for **2024–25 was £942,956**, compared with **£65,644 in 2023–24**, reflecting a significant growth in income due to the commencement of new international activities.

Reserves policy

The Charity's policy is to maintain a level of reserves sufficient to cover at least six months of core costs (£55,000). This is designed to ensure:

- an adequate level of working capital sufficient to fund short-term core costs;
- a cash reserve to cover unexpected costs or unanticipated loss of income; and
- execute actions to secure new sources of sustainable funding.

AoS continually pursues new sources of income to sustain and build upon its foundation of existing unrestricted reserves, ensuring the Charity's ability to function as a going concern and deliver its charitable objectives.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2025

Going Concern

The Trustees have carefully considered the Charity's current and future financial position. As at **30 June 2025**, AoS has cash balances totalling **£474,627, with £4,641** in the current account and **£469,986** in the savings accounts.

During the year, the Charity **implemented a redundancy process** as part of its cost-management strategy, designed to reduce operational expenditure while maintaining the capacity to meet all delivery commitments. These actions form part of a wider plan to **streamline operations and strengthen financial sustainability**.

With confirmation of new multi-year funding through the **International Olympic Committee and Agence Française de Développement project (2024–2027)**, together with continued support from other funders, the Trustees are confident that the Charity remains in a **strong financial position to continue as a going concern** for the foreseeable future.

Statement of responsibilities of the Trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with 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).

The law applicable to charities in England and 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees is required to:

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

The trustees is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees is 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Alliance of Sport


Report of the Trustees

For the year ended 30 June 2025

Independent examiners

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 12 December 2025 and signed on their behalf by



Lucio Mesquita, Chair of Trustees

Independent examiner's report

To the trustees of

Alliance of Sport

I report to the trustees on my examination of the accounts of Alliance of Sport (the CIO) for the year ended 30 June 2025, which are set out on pages 13 to 26.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

William Guy Blake

Date: 12 December 2025

William Guy Blake ACA
Member of the ICAEW

Godfrey Wilson Limited

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Alliance of Sport

Statement of financial activities

For the year ended 30 June 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income					
Donations	3	-	174	174	2,604
Charitable activities	4	855,767	82,200	937,967	63,040
Investments		-	4,815	4,815	-
Total income		<u>855,767</u>	<u>87,189</u>	<u>942,956</u>	<u>65,644</u>
Expenditure					
Raising funds		-	45,678	45,678	17,370
Charitable activities		<u>457,288</u>	<u>102,284</u>	<u>559,572</u>	<u>303,467</u>
Total expenditure	6	<u>457,288</u>	<u>147,962</u>	<u>605,250</u>	<u>320,837</u>
Net income / (expenditure) and movement in reserve funds	8	398,479	(60,773)	337,706	(255,193)
Reconciliation of reserve funds:					
Total funds brought forward		<u>18,211</u>	<u>101,704</u>	<u>119,915</u>	<u>375,108</u>
Total funds carried forward		<u>416,690</u>	<u>40,931</u>	<u>457,621</u>	<u>119,915</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.

Alliance of Sport

Balance sheet

As at 30 June 2025

	Note	£	2025 £	2024 £
Fixed assets				
Tangible assets	11		<u>-</u>	<u>-</u>
Current assets				
Debtors	12	-		1,129
Cash at bank		<u>474,627</u>		<u>137,589</u>
		474,627		138,718
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>17,006</u>		<u>18,803</u>
Net current assets			<u>457,621</u>	<u>119,915</u>
Net assets	14		<u>457,621</u>	<u>119,915</u>
Funds	15			
Restricted funds			416,690	18,211
Unrestricted funds				
General funds			<u>40,931</u>	<u>101,704</u>
Total charity funds			<u>457,621</u>	<u>119,915</u>

Approved by the Trustees on 12 December 2025 and signed on their behalf by



Lucio Mesquita, Chair of Trustees

Alliance of Sport

Statement of cash flows

For the year ended 30 June 2025

	Note	2025 £	2024 £
Cash from operating activities:			
Net movement in funds		337,706	(255,193)
Adjustments for:			
Interest from investments		(4,815)	-
Decrease / (increase) in debtors		1,129	(380)
Decrease in creditors		(1,797)	(27,862)
Net cash provided by / (used in) operating activities		<u>332,223</u>	<u>(283,435)</u>
Cash flows from investing activities:			
Interest from investments		<u>4,815</u>	-
Net cash provided by investing activities		<u>4,815</u>	-
Increase / (decrease) in cash and cash equivalents in the year		337,038	(283,435)
Cash and cash equivalents at the beginning of the year		<u>137,589</u>	<u>421,024</u>
Cash and cash equivalents at the end of the year		<u><u>474,627</u></u>	<u><u>137,589</u></u>

The charity has no long term financing arrangements that require disclosure.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

1. Accounting policies

a) General information and basis of preparation

Alliance of Sport is a charitable incorporated organisation registered in England and Wales. The registered office address is 3rd Floor Old Stock Exchange, St Nicholas Street, BS1 1TG.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Alliance of Sport meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a specified service being rendered is deferred until criteria for income recognition are met.

d) Interest receivable

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

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

g) Allocation of support and governance costs

Support costs are incurred for functions that support the work of the charity but are not directly disbursed for charitable activities. Governance costs include the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time spent on each activity as follows:

	2025	2024
Raising funds	11%	4%
Charitable activities	89%	96%

h) Grants payable

Grants payable are recognised as expenditure when the charity has a constructive obligation to transfer resources to a third party.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years	Straight line
--------------------	---------	---------------

Items of equipment are capitalised if the purchase price exceeds £500. Amounts are written off if considered to be impaired.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Receivables are written off if not considered to be recoverable.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with original maturities of three months or less from the date of acquisition.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the outflow of funds to a third party and the amount due to settle the obligation can be reliably measured. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

1. Accounting policies (continued)

m) Financial instruments

As the charity's financial assets and financial liabilities are classified as basic financial instruments, they are initially recognised at transaction value and subsequently measured at their settlement value.

n) Pension costs

A group personal pension scheme is provided for employees. There are no further liabilities other than that already recognised in the Balance Sheet.

o) Accounting estimates and key judgements

When applying the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors considered to be relevant in the circumstances. Actual results may differ from these estimates.

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

The trustees have reviewed the key areas of uncertainty that may have a significant effect on estimates and, consequently, on the amounts recognised in the financial statements. In the trustees' opinion, there are no critical accounting estimates.

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2024 Total
	£	£	£
Income from:			
Donations and legacies	-	2,604	2,604
Charitable activities	-	63,040	63,040
Total income	<u>-</u>	<u>65,644</u>	<u>65,644</u>
Expenditure on:			
Raising funds	-	17,370	17,370
Charitable activities	191,172	112,295	303,467
Total expenditure	<u>191,172</u>	<u>129,665</u>	<u>320,837</u>
Net (expenditure) and movement in funds	<u>(191,172)</u>	<u>(64,021)</u>	<u>(255,193)</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

3. Income from donations

	2025	2024
	£	£
Donations	<u>174</u>	<u>2,604</u>
	<u>174</u>	<u>2,604</u>

All income from donations in the current and prior period was unrestricted.

4. Income from charitable activities

	Restricted	Unrestricted	2025	2024
	£	£	Total	Total
			£	£
Comite International Olympique	412,065	-	412,065	-
French Development Agency	413,702	-	413,702	-
Peter Harrison Foundation	30,000	-	30,000	-
Improvement Development Agency	-	3,250	3,250	-
Active Partnership Network	-	3,450	3,450	-
Comic Relief	-	75,000	75,000	40,000
Youth Endowment Fund	-	-	-	17,500
Spirit of Soccer	-	-	-	3,361
Other training	-	500	500	2,179
Total income from charitable activities	<u>855,767</u>	<u>82,200</u>	<u>937,967</u>	<u>63,040</u>

All income from charitable activities in the prior year was unrestricted.

5. Government grants

The charitable company receives non-UK government grants, defined as funding from the French Development Agency to fund charitable activities. The total value of such grants in the period ending 30 June 2025 was £413,702 (2024: £nil).

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff (note 9)	13,527	102,981	20,140	136,648
Premises costs	-	-	1,802	1,802
Back office costs	-	-	5,202	5,202
Travel and subsistence	-	4,811	-	4,811
Website and communications	-	2,803	-	2,803
Equipment and software (including project costs)	-	-	1,618	1,618
Insurance	-	-	1,298	1,298
Audit and accountancy services	-	-	2,880	2,880
Consultancy and professional fees	26,425	-	14,204	40,629
PR and branding	-	3,490	1,027	4,517
South East Asian project costs	-	386,060	-	386,060
Levelling the Playing Field project costs	-	4,069	-	4,069
Get Well Stay Well project costs	-	8,700	-	8,700
Other governance costs	-	-	4,213	4,213
Sub-total	39,952	512,914	52,384	605,250
Allocation of support and governance costs	5,726	46,658	(52,384)	-
Total expenditure	45,678	559,572	-	605,250

Total governance costs were £7,093 (2024: £9,025)

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

6. Total expenditure (continued) Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff (note 9)	7,138	163,855	18,965	189,958
Premises costs	-	-	689	689
Back office costs	-	-	7,000	7,000
Travel and subsistence	-	5,976	1,313	7,289
Equipment and software (including project costs)	-	-	1,958	1,958
Insurance	-	-	1,495	1,495
Audit and accountancy services	-	-	8,220	8,220
Consultancy and professional fees	8,250	4,682	4,015	16,947
PR and branding	-	615	-	615
Grants payable (note 7)	-	4,000	-	4,000
Levelling the Playing Field project costs	-	81,061	-	81,061
Get Well Stay Well project costs	-	800	-	800
Other governance costs	-	-	805	805
Sub-total	15,388	260,989	44,460	320,837
Allocation of support and governance costs	<u>1,982</u>	<u>42,478</u>	<u>(44,460)</u>	<u>-</u>
Total expenditure	<u>17,370</u>	<u>303,467</u>	<u>-</u>	<u>320,837</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

7. Grants payable

For the Levelling the Playing Field project, bursaries of £1,000, funded by LMF, were paid to organisations within our network that were involved in the project as a contribution towards their costs.

	2025 £	2024 £
Levelling The Playing Field		
Grants under £2,000 to institutions	-	4,000
Total	<u>-</u>	<u>4,000</u>

8. Net movement in reserve funds

This is stated after charging:

	2025 £	2024 £
Depreciation	Nil	Nil
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	173	Nil
Auditors' / Independent examiners' remuneration (excluding VAT):		
▪ Statutory audit fee	Nil	6,500
▪ Over-provision for prior year audit	(600)	Nil
▪ Independent examiners' fee	<u>3,000</u>	<u>Nil</u>

In common with other charities of our size and nature we use our Independent Examiners to assist with the preparation of the financial statements.

Two trustees were reimbursed for travel and subsistence costs in the year.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

9. Staff costs and information on employees

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	124,332	172,301
Social security costs	9,482	13,824
Pension costs	<u>2,834</u>	<u>3,833</u>
	<u>136,648</u>	<u>189,958</u>

One employee earned between £60,000 and £69,999 during the year (2024: One employee earned between £60,000 and £69,999).

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer and Chief Operating Officer. The total employee benefits of the key management personnel were £124,639 (2024: £135,937).

	2025 No.	2024 No.
Average head count	<u>3</u>	<u>4</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Tangible fixed assets

	Computers and IT infrastructure equipment £	Total £
Cost		
At 1 July 2024 and 30 June 2025	<u>7,476</u>	<u>7,476</u>
Depreciation		
At 1 July 2024 and 30 June 2025	<u>7,476</u>	<u>7,476</u>
Net book value		
At 1 July 2024 and 30 June 2025	<u>-</u>	<u>-</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

12. Debtors

	2025 £	2024 £
Trade debtors	-	1,129
	<u>-</u>	<u>1,129</u>

13. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	8,935	-
Accruals	5,873	15,902
Other taxation and social security	2,198	2,901
	<u>17,006</u>	<u>18,803</u>

14. Analysis of net assets by type of fund

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	416,690	57,937	474,627
Current liabilities	-	(17,006)	(17,006)
Net assets at 30 June 2025	<u>416,690</u>	<u>40,931</u>	<u>457,621</u>
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	18,211	120,507	138,718
Current liabilities	-	(18,803)	(18,803)
Net assets at 30 June 2024	<u>18,211</u>	<u>101,704</u>	<u>119,915</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

15. Movements in funds

	At 1 July 2024 £	Income £	Expenditure £	At 30 June 2025 £
Restricted funds				
Levelling the Playing Field	18,211	-	(18,211)	-
South-East Asia Initiative	-	825,767	(412,441)	413,326
Get Well, Stay Well	-	30,000	(26,636)	3,364
Total restricted funds	18,211	855,767	(457,288)	416,690
Unrestricted funds				
General funds	101,704	87,189	(147,962)	40,931
Total unrestricted funds	101,704	87,189	(147,962)	40,931
Total funds	119,915	942,956	(605,250)	457,621

Purposes of restricted funds

Levelling the Playing Field

Levelling the Playing Field (LtPF) is a 3.5 year project, started in 2020 and funded by London Marathon Foundation, designed to develop and promote programmes of sport and physical activities and increase the support and opportunities of 11,200 ethnically diverse children who are on the fringes of, or already involved in, the Criminal Justice System.

The closing balance was spent organising the launch event to publish the research produced by the project.

The South-East Asia Initiative

The International Olympic Committee and French Development Agency have provided funds to support a 2.5 year Sport and Youth Crime Prevention project in South-East Asia.

Get Well, Stay Well

The Peter Harrison Foundation provided AoS with funds to assist in developing a plan to promote physical activity and sport in the Criminal Justice System in England and Wales. The project has engaged individuals with lived experience of the justice system together with numerous practitioners and policymakers advising trusts and foundations.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2025

15. Movements in funds (continued)

Prior period comparative

	At 1 July 2023 £	Income £	Expenditure £	At 30 June 2024 £
Restricted funds				
Levelling the Playing Field	179,556	-	(161,345)	18,211
Get Well, Stay Well	<u>29,827</u>	<u>-</u>	<u>(29,827)</u>	<u>-</u>
Total restricted funds	<u>209,383</u>	<u>-</u>	<u>(191,172)</u>	<u>18,211</u>
Unrestricted funds				
General funds	<u>165,725</u>	<u>65,644</u>	<u>(129,665)</u>	<u>101,704</u>
Total unrestricted funds	<u>165,725</u>	<u>65,644</u>	<u>(129,665)</u>	<u>101,704</u>
Total funds	<u><u>375,108</u></u>	<u><u>65,644</u></u>	<u><u>(320,837)</u></u>	<u><u>119,915</u></u>

16. Operating lease commitments

The charity had no operating leases at the balance sheet date.

17. Related party transactions

There were no related party transactions in the current or prior year.

ALLIANCE OF SPORT

England & Wales - Charity number 1183521

Accounts

Charity no. 1183521



Report and Audited Financial Statements

30 June 2024

Alliance of Sport

Reference and administrative details

For the year ended 30 June 2024

Charity number	1183521																
Registered office and operational address	3rd Floor Old Stock Exchange St Nicholas Street BS1 1TG																
Trustees	<p>The Trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Lucio Mesquita</td><td>Chair of Trustees</td></tr><tr><td>Sally Benetar</td><td>Appointed 22 September 2023</td></tr><tr><td>Ivan Clark</td><td></td></tr><tr><td>Sonny Driscoll</td><td>Appointed 14 August 2024</td></tr><tr><td>Jack Duffy</td><td>Resigned 7 August 2024</td></tr><tr><td>Richard Hiscoke</td><td></td></tr><tr><td>Stacie Shelton</td><td></td></tr><tr><td>Olubodunrin Tokosi</td><td></td></tr></table>	Lucio Mesquita	Chair of Trustees	Sally Benetar	Appointed 22 September 2023	Ivan Clark		Sonny Driscoll	Appointed 14 August 2024	Jack Duffy	Resigned 7 August 2024	Richard Hiscoke		Stacie Shelton		Olubodunrin Tokosi	
Lucio Mesquita	Chair of Trustees																
Sally Benetar	Appointed 22 September 2023																
Ivan Clark																	
Sonny Driscoll	Appointed 14 August 2024																
Jack Duffy	Resigned 7 August 2024																
Richard Hiscoke																	
Stacie Shelton																	
Olubodunrin Tokosi																	
Executive team	<table><tr><td>James Mapstone</td><td>Chief Executive Officer</td></tr><tr><td>Justin Coleman</td><td>Chief Operating Officer</td></tr></table>	James Mapstone	Chief Executive Officer	Justin Coleman	Chief Operating Officer												
James Mapstone	Chief Executive Officer																
Justin Coleman	Chief Operating Officer																
Bankers	Barclays Bank UK plc Leicester LE87 2BB																
Solicitors	Veale Wasborough Vizards Narrow Quay Bristol BS1 4QA																
Auditors	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

CHAIR'S MESSAGE

The decision by the government in 2024 to start releasing prisoners earlier than expected as Britain's prisons reached capacity serves as a stark reminder of the serious challenges the country faces when it comes to crime prevention and rehabilitation.

Whether more or fewer custodial sentences are the best deterrent for criminal activity is for Parliament to decide, but we are convinced – and research backs this up – that physical activity can and must play a big part in preventing crime in the first place, as well as reducing reoffending.

In other words, countries like Britain may not need to keep building new prisons if more is done at the prevention stage. Research also shows it is far cheaper to do so when compared to the overall costs of the criminal justice system, including building and running prisons, as well as related social and health costs.

This is one of the reasons why we have continued to develop, with NHS England, the Get Well Stay Well initiative, aimed at uniting practitioners, policymakers and sector leaders to increase physical activity as a route towards better physical and mental health.

The year also allowed us to complete the main elements of our ground-breaking initiative, Levelling the Playing Field, in partnership with the Youth Justice Board and funded by the London Marathon Foundation.

Thanks to the Foundation's ongoing support and enthusiasm, we were able to continue to provide a transitional support to our project partners towards a 'soft landing' as the project formally draws to a close.

It was also very rewarding to see the Alliance of Sport's expertise recognised beyond the UK, with the Thailand Institute of Justice commissioning a second report from us focusing on the use of sport to reduce youth crime and violence across the Association of Southeast Asian Nations (ASEAN).

We expect the partnership with experts in Southeast Asia to grow in the near future, also working with other international partners who share similar strategic aims and outcomes.

The year has also been an important one for us to reflect on our progress so far and look at ways we can best position ourselves to deliver on our objectives in the next few years. As a result, we have finessed our strategic plans, reinforced our governance principles and continued to look at how we can expand and improve our Board of Trustees, together with having the right mix and number of staff commensurate with our revenues.

I am pleased to say that this process has been successful, and we move into 2025 in a much stronger position and an even clearer sense of purpose.

I'd like to conclude by thanking our Trustees and our Staff for their great work throughout the year and our partners, supporters and funders for their continued faith in physical activity as a force for good and our ability to play an important part in improving lives and preventing crime through the power of sport.

Lucio Mesquita – Chair of the Board of Trustees

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

BOARD OF TRUSTEES' ANNUAL REPORT

The Board of Trustees for the Alliance of Sport ("AoS" or the "Charity") is pleased to present AoS's Annual Report, and Financial Statements together with the report of the independent auditors for the year ended 30 June 2024.

The Board of Trustees' report has been prepared pursuant to the provisions applicable to large charities. The reference and administrative details set out on page 1 form part of this report.

The accounts have been prepared in compliance with the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and in accordance with the Charity's Constitution.

Structure, governance and management

AoS is a Charitable Incorporated Organisation (CIO) operating under a 'Foundation' model constitution. This model limits the official members of the Charity to the appointed Trustees. In the event of the CIO being wound up, its members are not obligated to contribute assets to cover liabilities and bear no further personal responsibility for settling the Charity debts or obligations.

The Board is dedicated to ensuring fair representation of the individuals and communities the Charity serves. To achieve this, gender, ethnicity, age, and lived experience are key features considered within the Trustee Skills and Experience Matrix. The Board is committed to seeking a minimum representation of 30% female and 30% ethnically diverse Trustees to ensure a suitable balance. Trustees are identified, engaged, and appointed based on their suitability and the specific skills and capabilities required by the Charity.

New Trustees receive an induction pack and are given the opportunity to attend meetings prior to formally joining the Board.

The Board meets a minimum of four times a year, participating in one annual away day, and oversees a Finance, Audit and Risk Committee (FARC). Trustees of the Board are nominated to the Remuneration Committee, setting staff remuneration to attract and retain the right talent needed to achieve the Charity's objectives.

The FARC meets at least four times a year and advises the Board of Trustees on financial and risk matters and by providing independent and objective reviews of internal controls. This includes audit arrangements (independent, external audit), financial management, fundraising, financial information, assurance processes. It also reviews risk management, risk appetite, and compliance with legislation. The Charity has a Financial Policies Manual, reviewed every two years or as needed. Regular FARC meetings review selected governance policies and internal controls on a rotational basis.

Day-to-day management of the Charity is delegated to the Chief Executive, James Mapstone.

Objectives and Activities

The Trustees annually review the aims, objectives and activities of the Charity to ensure they remain relevant and focused on the charitable objectives.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

Charitable Objectives

As set out in its Constitution, the charitable objectives of the Alliance of Sport are:

- The advancement of education, in particular (but without limitation) in relation to the role of participation in sport in the prevention of crime and recidivism, including, but not limited to, the publication of research; the promotion of best practice in the delivery of sports projects and the promotion of training in delivery of such projects;
- To aid and support the prevention of crime and recidivism and the rehabilitation of offenders, and to advance the education of prisoners, those on probation and young people who the Trustees consider may be at risk of involvement in criminal activity, in particular (but without limitation) by enabling and supporting participation in sport; and
- The advancement of such other charitable purposes by the promotion of participation in sport as the Charity Trustees shall from time to time select.

Charitable activities

AoS was established in 2019 to address the absence of a dedicated organisation to support professionals in using physical activity and sport to reduce crime and reoffending.

Since its inception, AoS has become a trusted expert for partners worldwide, uniting and empowering networks, building an evidence base, and advocating for changes in policy, practice and investment. Its work strengthens professional and cross-sector networks and advances systems that support children, young people, and adults within, and more likely to enter the justice systems – some of the most vulnerable and complex individuals in our society.

Despite increasing evidence of the transformative impact of physical activity and sport within the Criminal Justice System, it is still seen as a 'nice to have' rather than an essential tool for driving meaningful change.

Highlights from 2023-24:

Levelling the Playing Field Project:

In partnership with the Youth Justice Board (YJB), AoS completed delivery of the Levelling the Playing Field Project which was funded by the London Marathon Foundation. The disclosure of research results and disseminating of key findings, should align with the post-election plans of the new government following the July/24 general election.

To celebrate the conclusion of the project, a regional and national awards event was held in July at the Alexander James Stadium in Birmingham.

The event was a resounding success, supported by the Lord Mayor of Birmingham, Commonwealth Games gold medallist Ama Agbaze, Keith Fraser (Chair of the Youth Justice Board), and Joe Thompson (Head of Funding at London Marathon Foundation).

The project's impact was evaluated and collated by the University of Birmingham.

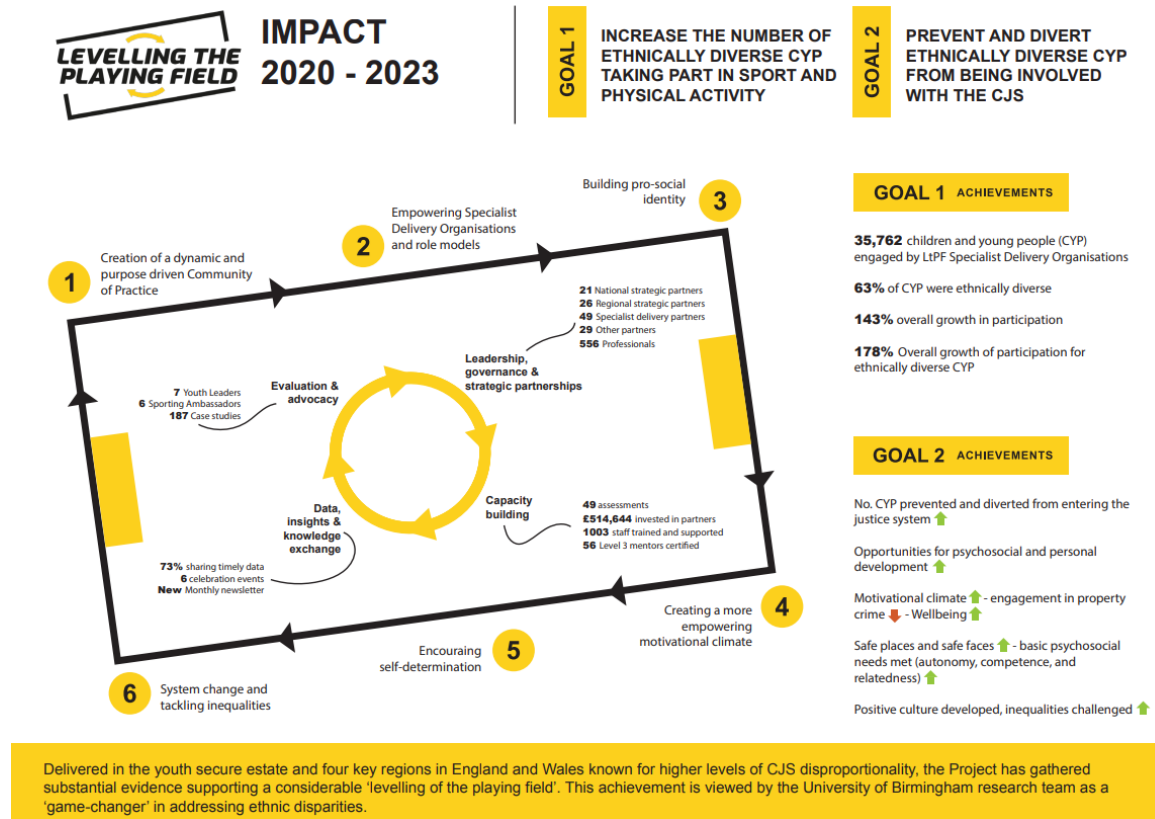


Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

The infographic below summarises the evidence and outcomes achieved:



Further information is available on the project website: www.levellingtheplayingfield.org

Get Well Stay Well:

In partnership with NHS England, AoS continued to progress the Get Well Stay Well initiative following the launch of the Get Well Stay Well Agreement in March 2023.

This work has involved close collaboration with the Taskforce, chaired by Baroness Sater and which is comprised of senior leaders from across government. The Taskforce includes representatives from the Cabinet Office, DCMS, HM Inspectorate of Prisons, HMPPS, Home Office, Ministry of Justice, NHS England, Office for Health Improvement and Disparities, and the Youth Justice Board.

AoS has also consulted with lived experience advisers and its network to better understand their needs. The network professionals play a crucial role in addressing health inequalities and improving wellbeing through physical activity and sport. By championing non-clinical interventions, from projects to social prescribing, they provide holistic support to enhance physical, mental, and emotional health.

Despite significant efforts, many barriers still prevent individuals from being active and achieving better health outcomes. Through the Get Well Stay Well initiative, AoS will continue to unite practitioners, policymakers, and leaders at events, roundtables, and through research and policy development.

This collaborative approach generates insights and drives sustainable change focused on increasing physical activity levels for individuals in the Criminal Justice System, improving their health and wellbeing thereby seeking to reduce reoffending.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

All-Party Parliamentary Group:

AoS continued to serve the All-Party Parliamentary Group (APPG) on Sport and Physical Activity in the Criminal Justice System. Efforts included launching an independent inquiry into the role of physical activity and sport within the secure estate.

The inquiry process was designed to include prison visits, a call for evidence, and four roundtable discussions. While progress was paused due to the announcement of a General Election, it will resume in the future.

To date, the inquiry has:

- Engaged over 30 professionals through online consultations.
- Hosted three roundtable discussions, involving more than 50 participants.

Research for the Thailand Institute of Justice:

The Alliance of Sport has produced a second report for the Thailand Institute of Justice (TIJ), a key component in advancing the use of sport as a positive force in combating youth crime and violence across Southeast Asia.

Commissioned by the TIJ, AoS conducted in-depth research into 18 organisations in eight countries across the ASEAN region. This research culminated in a Report, entitled, 'How Sport is being used to prevent youth crime and build a more resilient ASEAN.'

The report highlights good practices within the region and makes six recommendations to underpin the development of the TIJ's 'Integrating Sports into Youth Crime Prevention and Building Resilience in Societies' initiative, which aligns with priority area one of the ASEAN Work Plan on Sports 2021-25.

Key findings from the Report were shared in a side event, with contributions from research participants at a pivotal ASEAN meeting of senior sports officials.

Kittipoom Neamhom, Director of the TIJ's Office of External Relations and Policy Coordination, said: *"The events proved to be a resounding success, opening doors for future collaboration and opportunities for our work. The ASEAN meeting of senior sports officials and side event saw attendees from the likes of FIFA and UNESCO, all showing a keen interest in the 'Integrating Sports into Youth Crime Prevention and Building Resilience in Societies' initiative."*



Since the Report's launch, significant progress has been made, with one of its seven recommendations already being implemented. The International Olympic Committee (IOC) and the French Development Agency (AFD) have partnered to deliver a Sport for Youth Crime Prevention Initiative, which includes establishing a Community of Practice with a funding commitment of €2 million.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

Collaborating for collective impact

- Continued active membership and contributions to the Violence, Abuse, and Mental Health Network—a multidisciplinary research network focused on reducing the prevalence of mental health problems by addressing associated violence and abuse, particularly domestic and sexual violence. Our involvement connects AoS to the wider Criminal Justice System policy, practice and research (victims involvement in sentencing etc.), ensuring support and adoption of the latest evidence-based practice for Lived Experience involvement.
- Maintained Steering Group membership and contributions to the Public Health and Criminal Justice Network (PHCJN), which seeks to enhance collaboration and deepen understanding of the root causes, consequences, and responses to criminal behaviour. The PHCJN aims to increase the multi-agency approaches to ensure all health related activity is integrated for all in and through the Criminal Justice System.
- AoS continued on the Board of the Sport for Development Coalition to support alignment of AoS's work with the Coalition and StreetGames in the utilisation of sport as a tool for youth crime prevention. This includes attending Police and Crime Commissioner Sport for the Prevention of Crime and Serious Youth Violence.
- Training and consultancy: Delivered ad hoc training and consultancy services for organisations in the network, including leading Place-based training for the Local Government Association (LGA) and Sport England.

Strengthening our infrastructure to support future growth

This year was marked by a period of significant internal development, as AoS focused on building an organisation equipped for future challenges and opportunities. Key achievements included:

- **Strategic Planning:**
AoS has developed its 2024-27 strategy to define its direction and priorities for the coming years. Additionally, work is underway to create a new Theory of Change to further align AoS's activities with its mission and goals.
- **Leadership Development:**
Both members of the Executive Management Team enrolled in Level 7 Senior Leader Apprenticeships, enhancing their leadership skills and strategic capabilities.
- **Fundraising Strategy:**
AoS engaged a new partner to help develop the first comprehensive Fundraising Strategy, ensuring a sustainable financial future.
- **Governance and policy improvements:**
Significant progress was made in completing actions from the Trustee Away Day developing a Governance Improvement Plan and a new Employee Handbook.
- **Financial systems update:**
Transitioned from SAGE to XERO for improved financial management and efficiency.

This period of investment in infrastructure and leadership has laid the groundwork for sustainable growth and long-term success.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

Summary of achievement and performance

AoS is dedicated to driving meaningful change. Success is measured by how AoS positively influences the systems that care for its beneficiaries, the behaviours of the organisations and professionals working with them, and where are beneficiaries live:

- **Systems:** A **second publication** was launched, **presenting seven recommendations** to advance sport for youth crime prevention in Southeast Asia. This brings the **total to 17 co-designed recommendations and solutions** identified by AoS. Notably, two of these recommendations **have been implemented** by key stakeholders, including the Ministry of Justice, the International Olympic Committee, and the French Development Agency.
- **Behaviours:** The *Levelling the Playing Field* project demonstrated a positive impact on **104 organisations and supported 1,004 professionals**. Additionally, **80 professionals** were engaged through the APPG's independent inquiry, approximately **70 through** the development of *Get Well Stay Well*, and a further **27 professionals across 18 organisations** in Southeast Asia.
- **Places:** Research and evidence completed in 2023-24 witnesses AoS's impact through the *Levelling the Playing Field* project on **six cities, one town and six secure establishments**. The project supported **35,762 children in, or more likely to enter the justice system (63% of whom ethnically diverse)**. Furthermore, the implementation of the recommendations in Southeast Asia has promoted **an additional £1,674,000** for community organisations, bringing the **total funds raised for the sector to £6,728,899**.

Public benefit statement

The Charity Commission's general guidance on public benefit has been used when reviewing aims and objectives and planning future activities.

AoS provides a crucial interface for key stakeholders such as community organisations, academia, sport, businesses, criminal justice agencies, governments, commissioners and international agencies.

The Charity is well placed to deliver research and advocacy projects along with providing support and co-ordination in the pursuit of tackling some of the key issues that exist in criminal justice and in the lives of its beneficiaries. This includes building multi-stakeholder partnerships and providing resources and support for local organisations and services.

The Charity also advocates for local role models and ambassadors who have lived experience to elevate the power of sport and physical activity in crime prevention and criminal justice. The Charity promotes selected champions who are using positive activities to change lives on a daily basis. This approach enables AoS to build a robust evidence base and maximise its impact by helping to advance policy and effective practice, which ultimately increases opportunities and support for beneficiaries and where they reside.

Equity, Diversity and Inclusion

The Alliance of Sport is committed to being a fully inclusive organisation proactively addressing the inequalities that exist within the Criminal Justice System.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

Although the *Levelling the Playing Field* project has now concluded, AoS's dedication to co-designing solutions with its network to tackle the overrepresentation of ethnically diverse children and young people in the Criminal Justice System remains unwavering. This commitment is firmly embedded in the Equity, Diversity, and Inclusion (EDI) Action Plan.

At the core of AoS is a team comprising seven trustees and three staff members. The current team demographics are as follows:

- 30% female,
- 20% from ethnically diverse communities,
- 10% with a declared disability,
- 0% identifying as LGBTQ+,
- 20% with lived experience of the welfare and/ or justice system.

AoS continually strive to enhance its diversity and inclusivity to better reflect and serve the communities with which it works.

Statement on fundraising practices

The AoS's fundraising efforts have primarily focused on securing support from charitable trusts and statutory sources. Notably, the Charity has been privileged to have been able to attract collaborators and supporters who actively seek out AoS, rather than relying on direct outreach.

AoS has not engaged in direct fundraising activities by targeting the general public nor employed professional fundraisers for this purpose. It has, however, sought external expertise to develop a comprehensive fundraising strategy and evaluate its investment readiness.

AoS has not received any complaints related to its fundraising activities.

Risk

AoS closely monitors the risks to which it is exposed, mitigating potentially adverse effects where possible, to assure the sustainability of its operations and protection of funds provided by its sponsors, without compromising its objectives.

The FARC reviews the updated risk analysis on a quarterly basis and discusses the net risk exposure (once controls are deemed sufficiently effective to mitigate risks and actions developed to reduce remaining risks), which are presented by management in the format of a Risk Quadrant.

The risk categories reviewed include governance, external, regulatory and compliance, financial and operations. Processes and approaches to managing risk allow the Trustees to make informed decisions and support the overall achievement of the AoS aims and objectives.

Financial Review

The Alliance of Sport is pleased to present its financial review for the fourth year of activities, covering the year ended 30 June 2024.

Despite ongoing sector recovery efforts following the COVID-19 pandemic, AoS successfully diversified its activities and revenue streams while continuing to support the organisations within its network. The level of reserves brought forward from prior years were sufficient to build a more robust infrastructure, positioning the organisation for future growth and financial sustainability.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

Fundraising efforts throughout the year delivered mixed results. While there were some successes, significant resources were dedicated to pursuing funding opportunities with potential supporters such as the Youth Endowment Fund and continued funding from the London Marathon Foundation.

Unfortunately, despite reaching advanced stages, these efforts did not achieve the desired results and potential revenue for these projects exceeding £4 million was not secured.

AoS's application for a grant from the Columbia Threadneedle Foundation, intended to support the Get Well Stay Well Charter, was not secured. The New Philanthropy Capital, supporting the John Armitage Foundation, has not confirmed that further funding will be forthcoming.

The Charity's turnover for the year 2023 -24 was £65,644 (2022- 23: £370,728).

The lower revenue, which is recorded on an entitlement basis, is partly due to having received and recorded project funding in prior financial years; expenditure commitments were covered by restricted reserves for outgoings in 2023-24. We are particularly grateful once again to Comic Relief for the confidence placed in AoS having provided £40,000 this financial year and a generous grant for 2025-28 of £200,000. During the year, AoS continued to service its Levelling the Playing Field (LtPF) project and is still expected to make further distributions. The year saw AoS focus on its operational activities and its search to strengthen its potential pipeline of fundraising activities. We received £1,028 via JustGiving and small training projects were secured generating approximately £5,000 during this financial year. Our sponsors continue to be very supportive of AoS.

Considerable time was spent in the year preparing a bid for YEF which despite numerous alterations, it then decided not to proceed. This bidding process was financed in part by contributions from YEF of £4,000 and £13,500.

AoS continued to closely monitor controls and implement budgetary constraints, with particular focus on overheads and core costs.

Reserves policy

The Charity's policy is to maintain a level of reserves sufficient to cover at least three months of core costs (£69,000). This is designed to ensure:

- an adequate level of working capital sufficient to fund short-term core costs;
- a cash reserve to cover unexpected costs or unanticipated loss of income; and
- execute actions to secure new sources of sustainable funding.

At 30 June 2024 free reserves of £101,704. The excess held above target reserve levels is intended to provide sufficient resources to sustain the charity until the next major project begins.

AoS continually pursues new sources of income to sustain and build upon its foundation of existing unrestricted reserves, ensuring the Charity's ability to function as a going concern and deliver its charitable objectives.

Going Concern

The Trustees have carefully considered the Charity's current and future financial position. As at 30 June 2024, AoS has cash balances of £17,419 in bank current accounts and £120,170 in savings accounts, totalling £137,589.

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

AoS is pleased to report that on 16 December 2024, following a comprehensive competitive bidding process, it secured funding of c. Euros 2 million from the International Olympic Committee and the French Development Agency for a major international project.

The Trustees are satisfied that the resources allocated to AoS to administer the project will allow it to operate as a going concern into the foreseeable future.

Statement of responsibilities of the Trustees

The Trustees are responsible for preparing the annual Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the Charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure of the Charity for the year.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity's SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The Trustees 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.

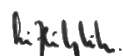
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees, being members of the Charity, are entitled to voting rights. However, they have no beneficial interest in the Charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the Charity for the year ended 30 June 2024.

Approved by the Trustees on 5 March 2025 and signed on their behalf by



Lucio Mesquita – Chair of Trustees

Independent auditors' report

To the trustees of

Alliance of Sport

Opinion

We have audited the financial statements of Alliance of Sport (the 'charity') for the year ended 30 June 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 30 June 2024 and of its incoming resources and application of resources, 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's 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 the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 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.

Independent auditors' report

To the trustees of

Alliance of Sport

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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 they 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.

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

Independent auditors' report

To the trustees of

Alliance of Sport

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the trustees of

Alliance of Sport

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.

Godfrey Wilson Limited

Date: 5 March 2025

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Godfrey Wilson Limited 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.

Alliance of Sport

Statement of financial activities

For the year ended 30 June 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income					
Donations	3	-	2,604	2,604	820
Charitable activities	4	-	63,040	63,040	369,908
Total income		<u>-</u>	<u>65,644</u>	65,644	<u>370,728</u>
Expenditure					
Raising funds		-	17,370	17,370	10,964
Charitable activities		<u>191,172</u>	<u>112,295</u>	303,467	<u>415,120</u>
Total expenditure	6	<u>191,172</u>	<u>129,665</u>	320,837	<u>426,084</u>
Net deficit and movement in reserve funds	8	(191,172)	(64,021)	(255,193)	(55,356)
Reconciliation of reserve funds:					
Total funds brought forward		<u>209,383</u>	<u>165,725</u>	375,108	<u>430,464</u>
Total funds carried forward		<u>18,211</u>	<u>101,704</u>	119,915	<u>375,108</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 15 to the accounts.


Alliance of Sport

Balance sheet

As at 30 June 2024

	Note	£	2024 £	2023 £
Fixed assets				
Tangible assets	11		<u>-</u>	<u>-</u>
Current assets				
Debtors	12	1,129		749
Cash at bank		<u>137,589</u>		<u>421,024</u>
		138,718		421,773
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>18,803</u>		<u>46,665</u>
Net current assets			<u>119,915</u>	<u>375,108</u>
Net assets	14		<u>119,915</u>	<u>375,108</u>
Funds	15			
Restricted funds			18,211	209,383
Unrestricted funds				
General funds			<u>101,704</u>	<u>165,725</u>
Total charity funds			<u>119,915</u>	<u>375,108</u>

Approved by the Trustees on 5 March 2025 and signed on their behalf by



Lucio Mesquita, Chair of Trustees

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

1. Accounting policies

a) General information and basis of preparation

Alliance of Sport is a charitable incorporated organisation registered in England and Wales. The registered office address is 3rd Floor Old Stock Exchange, St Nicholas Street, BS1 1TG.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Alliance of Sport (also known as Alliance of Sport in Criminal Justice, "AoS", and here also referred to as 'the Charity') meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The Trustees have carefully considered the Charity's current and future financial position. As at 30 June 2024, AoS has cash balances of £17,419 in bank current accounts and £120,170 in savings accounts, totalling £137,589. Unrestricted reserves were £101,704 at 30 June 2024. After the year end the charity has secured funding of c. €2 million from the International Olympic Committee and the French Development Agency for a major international project. The Trustees are satisfied that the resources allocated to AoS to administer the project will allow it to operate as a going concern into the foreseeable future.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a specified service being rendered is deferred until criteria for income recognition are met.

d) Interest receivable

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

e) Reserve funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

1. Accounting policies (continued)

f) Expenditures and non-recoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

g) Allocation of support and governance costs

Support costs are incurred for functions that support the work of the charity but are not directly disbursed for charitable activities. Governance costs include the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of staff time spent on each activity as follows:

	2024	2023
Raising funds	4%	3%
Charitable activities	96%	97%

h) Grants payable

Grants payable are recognised as expenditure when the charity has a constructive obligation to transfer resources to a third party.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	3 years	Straight line
--------------------	---------	---------------

Items of equipment are capitalised if the purchase price exceeds £500. Amounts are written off if considered to be impaired.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Receivables are written off if not considered to be recoverable.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with original maturities of three months or less from the date of acquisition.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the outflow of funds to a third party and the amount due to settle the obligation can be reliably measured. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

1. Accounting policies (continued)

m) Financial instruments

As the charity's financial assets and financial liabilities are classified as basic financial instruments, they are initially recognised at transaction value and subsequently measured at their settlement value.

n) Pension costs

A group personal pension scheme is provided for employees. There are no further liabilities other than that already recognised in the Balance Sheet.

o) Accounting estimates and key judgements

When applying the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors considered to be relevant in the circumstances. Actual results may differ from these estimates.

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

The trustees have reviewed the key areas of uncertainty that may have a significant effect on estimates and, consequently, on the amounts recognised in the financial statements. In the trustees' opinion, there are no critical accounting estimates.

2. Prior period comparatives: statement of financial activities

	Restricted	Unrestricted	2023 Total
	£	£	£
Income from:			
Donations and legacies	-	820	820
Charitable activities	<u>195,136</u>	<u>174,772</u>	<u>369,908</u>
Total income	<u>195,136</u>	<u>175,592</u>	<u>370,728</u>
Expenditure on:			
Raising funds	-	10,964	10,964
Charitable activities	<u>354,812</u>	<u>60,308</u>	<u>415,120</u>
Total expenditure	<u>354,812</u>	<u>71,272</u>	<u>426,084</u>
Net (deficit) / surplus and movement in funds	<u>(159,676)</u>	<u>104,320</u>	<u>(55,356)</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

3. Income from donations

	2024	2023
	£	£
Donations	<u>2,604</u>	<u>820</u>
	<u><u>2,604</u></u>	<u><u>820</u></u>

All income from donations in the current and prior period was unrestricted.

4. Income from charitable activities

	Restricted	Unrestricted	2024 Total
	£	£	£
Comic Relief	-	40,000	40,000
Youth Endowment Fund	-	17,500	17,500
Spirit of Soccer	-	3,361	3,361
Other training	-	2,179	2,179
Total income from charitable activities	<u>-</u>	<u>63,040</u>	<u>63,040</u>
Prior period comparative			2023 Total
	Restricted	Unrestricted	£
	£	£	
London Marathon Foundation*	113,860	-	113,860
Ministry of Justice	-	60,000	60,000
Comic Relief	-	50,000	50,000
John Armitage Charitable Trust	-	40,000	40,000
Sport England	41,776	-	41,776
NHS England	39,500	1,799	41,299
Thailand Institute of Justice	-	21,023	21,023
Catch22	-	1,950	1,950
Total income from charitable activities	<u>195,136</u>	<u>174,772</u>	<u>369,908</u>

* London Marathon Foundation was previously known as London Marathon Charitable Trust.

5. Government grants

In the prior period, the charity received government grants, defined as funding from Sport England, Ministry of Justice, NHS England and Thailand Institute of Justice to fund charitable activities. The total value of such grants in the period ending 30 June 2023 was £164,098 (2024: £nil). There are no unfulfilled conditions or contingencies attaching to these grants.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

6. Total expenditure

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2024 Total £
Staff (note 9)	7,138	163,855	11,267	7,698	189,958
Premises costs	-	-	-	689	689
Back office costs	-	-	-	7,000	7,000
Travel and subsistence	-	5,976	-	1,313	7,289
Equipment and software (including project costs)	-	-	-	1,958	1,958
Insurance	-	-	-	1,495	1,495
Audit and accountancy services	-	-	8,220	-	8,220
Consultancy and professional fees	8,250	4,682	-	4,015	16,947
PR and branding	-	615	-	-	615
Grants payable (note 7)	-	4,000	-	-	4,000
Levelling the Playing Field project costs	-	81,061	-	-	81,061
Get Well Stay Well project costs	-	800	-	-	800
Governance	-	-	805	-	805
Sub-total	15,388	260,989	20,292	24,168	320,837
Allocation of support and governance costs	1,982	42,478	(20,292)	(24,168)	-
Total expenditure	17,370	303,467	-	-	320,837

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

6. Total expenditure (continued)
Prior period comparative

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2023 Total £
Staff (note 9)	6,329	151,685	8,803	8,803	175,620
Back office costs	-	-	-	3,059	3,059
Travel and subsistence	-	15,774	-	4,257	20,031
Website and comms (including project costs)	-	27,804	-	-	27,804
Equipment and software (including project costs)	-	-	-	2,248	2,248
Insurance	-	-	-	994	994
Audit and accountancy services	-	-	4,800	-	4,800
Consultancy and professional fees	3,375	1,033	-	2,006	6,414
Depreciation and loss on disposals	-	-	-	290	290
PR and branding	-	12,441	-	-	12,441
Grants payable (note 7)	-	36,899	-	-	36,899
Levelling the Playing Field project costs	-	130,282	-	-	130,282
Get Well Stay Well project costs	-	4,329	-	-	4,329
Governance	-	-	873	-	873
Sub-total	9,704	380,247	14,476	21,657	426,084
Allocation of support and governance costs	1,260	34,873	(14,476)	(21,657)	-
Total expenditure	10,964	415,120	-	-	426,084

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

7. Grants payable

Sport England's Together Fund had deposited funds to AoS to be passed onto community network organisations selected by AoS in the form of grants, once these were pre-approved by Sport England. These grants are recorded as expenditure from charitable activities and recipients are listed below.

For the Levelling the Playing Field project, bursaries of £1,000, funded by LMF, were paid to organisations within our network that were involved in the project as a contribution towards their costs.

Grants that were accrued for but subsequently not paid out are shown as negative expenditure.

	2024	2023
	£	£
Together Fund		
Dallaglio RugbyWorks	-	9,920
InPower Academy	-	(4,800)
Leeds Rhinos Foundation	-	7,877
NPV Football Development	-	3,880
Switch180	-	7,442
Unity Gym Project	-	(5,000)
Urban Yogis	-	9,580
Levelling The Playing Field		
Grants under £2,000 to institutions	<u>4,000</u>	<u>8,000</u>
Total	<u><u>4,000</u></u>	<u><u>36,899</u></u>

8. Net movement in reserve funds

This is stated after charging:

	2024	2023
	£	£
Depreciation	Nil	290
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration (statutory audit excluding VAT):	<u>6,500</u>	<u>4,000</u>

In common with other charities of our size and nature we use our auditors to assist with the preparation of the financial statements.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

9. Staff costs and information on employees

Staff costs were as follows:

	2024	2023
	£	£
Salaries and wages	172,301	153,569
Social security costs	13,824	17,025
Pension costs	3,833	5,026
	<u>189,958</u>	<u>175,620</u>

One employee earned between £60,000 and £69,999 during the year (2023: No employee earned more than £60,000).

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer and Chief Operating Officer. The total employee benefits of the key management personnel were £135,937 (2023: £118,961).

	2024	2023
	No.	No.
Average head count	<u>4</u>	<u>4</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Tangible fixed assets

	Computers and IT infrastructure equipment £	Total £
Cost		
At 1 July 2023 and 30 June 2024	<u>7,476</u>	<u>7,476</u>
Depreciation		
At 1 July 2023 and 30 June 2024	<u>7,476</u>	<u>7,476</u>
Net book value		
At 1 July 2023 and 30 June 2024	<u><u>-</u></u>	<u><u>-</u></u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

12. Debtors

	2024 £	2023 £
Trade debtors	1,129	-
Prepayments	-	749
	<u>1,129</u>	<u>749</u>

13. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	-	8,640
Accruals	15,902	34,780
Other taxation and social security	2,901	3,245
Grants payable	-	-
	<u>18,803</u>	<u>46,665</u>

14. Analysis of net assets by type of fund

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	18,211	120,507	138,718
Current liabilities	-	(18,803)	(18,803)
Net assets at 30 June 2024	<u>18,211</u>	<u>101,704</u>	<u>119,915</u>

Prior year comparative

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	241,498	180,275	421,773
Current liabilities	(32,115)	(14,550)	(46,665)
Net assets at 30 June 2023	<u>209,383</u>	<u>165,725</u>	<u>375,108</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

15. Movements in funds

	At 1 July 2023 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2024 £
Restricted funds					
Levelling the Playing Field	179,556	-	(161,345)	-	18,211
Get Well, Stay Well	29,827	-	(29,827)	-	-
Total restricted funds	209,383	-	(191,172)	-	18,211
Unrestricted funds					
General funds	165,725	65,644	(129,665)	-	101,704
Total unrestricted funds	165,725	65,644	(129,665)	-	101,704
Total funds	375,108	65,644	(320,837)	-	119,915

Purposes of restricted funds

Levelling the Playing Field

Levelling the Playing Field (LtPF) is a 3.5 year project, started in 2020 and funded by London Marathon Foundation, designed to develop and promote programmes of sport and physical activities and increase the support and opportunities of 11,200 ethnically diverse children who are on the fringes of, or already involved in, the Criminal Justice System.

The project was extended to the end of October 2023. The closing balance will be spent organising the launch event to publish the research produced by the project.

Get Well, Stay Well

NHS England provided AoS with funds to assist in developing a plan to promote physical activity and sport in the Criminal Justice System in England and Wales. The project has engaged individuals with lived experience of the justice system together with numerous practitioners and policymakers advising trusts and foundations.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

15. Movements in funds (continued)

Prior period comparative

	At 1 July 2022 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2023 £
Restricted funds					
Levelling the Playing Field	369,059	113,860	(303,363)	-	179,556
Tackling Inequalities Fund	-	41,776	(41,776)	-	-
Get Well, Stay Well	-	39,500	(9,673)	-	29,827
Total restricted funds	<u>369,059</u>	<u>195,136</u>	<u>(354,812)</u>	<u>-</u>	<u>209,383</u>
Unrestricted funds					
General funds	<u>61,405</u>	<u>175,592</u>	<u>(71,272)</u>	<u>-</u>	<u>165,725</u>
Total unrestricted funds	<u>61,405</u>	<u>175,592</u>	<u>(71,272)</u>	<u>-</u>	<u>165,725</u>
Total funds	<u><u>430,464</u></u>	<u><u>370,728</u></u>	<u><u>(426,084)</u></u>	<u><u>-</u></u>	<u><u>375,108</u></u>

16. Operating lease commitments

The charity had no operating leases at the balance sheet date.

17. Related party transactions

There were no related party transactions in the current or prior year.

ALLIANCE OF SPORT

England & Wales - Charity number 1183521

Accounts

Charity no. 1183521



Report and Audited Financial Statements

30 June 2023

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Alliance of Sport is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales on 21 May 2019

Other names used	Alliance of Sport in Criminal Justice	
Charity registration number	1183521	
Registered office address	PO Box 1211 Bristol BS36 9BD	
Trustees	Lucio Mesquita Ivan Clark Richard Hiscoke Stacie Shelton Jack Duffy Sally Benatar Olubodunrin Tokosi	Chair of Trustees Appointed 22 September 2023 Appointed 10 August 2022
Executive team	James Mapstone Justin Coleman	Chief Executive Chief Operating Officer
Bankers	Barclays Bank UK plc Leicester LE87 2BB	
Auditors	Godfrey Wilson Limited 5 th Floor, Mariner House 62 Prince Street Bristol BS1 4QD	

CHAIR'S MESSAGE

It goes without saying that, when we formally set up the Alliance of Sport as a charity in 2019, the primary objective was to play a major part in reducing crime rates in the UK and tackling the unacceptably high level of reoffending we face in the country.

We set about playing our part by developing an evidence-based approach towards establishing best-practice and ensuring that those we work with – from funders to community-based delivery organisations – understand and engage with the right interventions delivered at the right time and for the right groups in the community.

A tough post-pandemic economic scenario, with high inflation adding to budgetary pressures for both individuals and organisations, and considerable challenges to our public services, including schools, the NHS and prisons, make our aims and objectives even more relevant if we are to make sure overall crime rates are reduced, the prison population doesn't keep on growing, reoffending is avoided and, above all, young people as well as adults do not end up in trouble and with a criminal record that can forever derail their lives, with considerable negative outcomes to them, families and communities, including the victims of crime.

There is still a lot to be done by the Alliance of Sport and its partners, but we are pleased to report that we made considerable progress over the past year, thanks to the Alliance's team and its fantastic network of funders, supporters and delivery partners.

Levelling the Playing Field, generously funded by the London Marathon Charitable Trust, now known as the London Marathon Foundation, and developed in partnership with the Youth Justice Board, remains one of our proudest achievements, bringing together key local players in London, the West Midlands, Newport and South Yorkshire to develop and deliver targeted intervention programmes to support young members of minority-ethnic communities to ensure that physical activity plays a key part in reducing their over-representation in the Youth Justice System.

In this report, we bring an update on the programme, including some of the initial findings by researchers from the University of Birmingham tasked with the gathering and analysis of data to ensure the project yields the kind of evidence-based information we believe is vital for us to help maximise the positive impact the limited state, private and voluntary sector available funds can create.

We expect to share with you the full results at the next annual report.

The same evidence-based approach has been guiding other initiatives, including the Youth Justice Sports Fund through the Ministry of Justice, and Sport England's Together Fund, for which we were one of the national partners.

Another initiative we are proud to have helped create and deliver, the NHS England-driven Get Well, Stay Well Agreement, was designed to develop a path towards better physical and mental health as a way to reduce anti-social behaviour, crime and reoffending. The project builds on the overwhelming evidence linking health matters to criminal behaviour and we hope we will be able to continue to work with our partners to take the project to its next step, as we know earlier,

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

preventative interventions are normally more effective and considerably cheaper than remedial action at a later stage.

Get Well, Stay Well is also a great example of how, by actively engaging with the All-Party Parliamentary Group on Sport and Physical Activity in the Criminal Justice System through its Secretariat, we can play our part in sparking multi-departmental and multi-disciplinary discussions needed, with the support and engagement by all major political parties.

Accountability

From the very start, the Board of Trustees felt that it is essential that we are transparent about the way we conduct the charity's business and how we spend the funds made available by our partners.

For that reason, we continue to have our accounts audited even though we remain below the legally required threshold and we plan to maintain this policy irrespective of our annual turnover.

We are pleased to have been able to manage our resources well and handle cost pressures, especially those linked to much higher inflation than anticipated, by tightly controlling our expenses.

I am grateful for the active engagement by all our staff not only with the delivery of the initiatives and programmes we have been involved with in the past year, but also by helping us keep moving forward through these uncertain times.

We also continue to strengthen our Board to ensure we have the right range of skills needed so that the Alliance of Sport can grow and fulfil its aims.

Olubodunrin Tokosi joined us as an associate during the year covered by this report and is now formally a trustee, adding considerably to the Board's skills matrix. We aim to further improve our governance by increasing the number of trustees to provide oversight and better reflect the range of views, experiences and insights we must have to help us thrive.

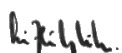
Unfortunately, I must end this foreword with a very sad note.

Earlier this year, we lost Helen Tenn, our much loved and respected colleague who looked after our finances.

I would like to put on record our heartfelt thanks for her contribution and positive engagement with our staff and the trustees. Her generosity towards the Alliance of Sport went beyond her time with us, with her family kindly asking for donations to the charity to celebrate her life and achievements.

There is a bit of Helen in all the achievements we are reporting here and no doubt her contribution will be felt well beyond her time with the organisation.

Lucio Mesquita – Chair of the Board of Trustees



Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

BOARD OF TRUSTEES' ANNUAL REPORT

The Board of Trustees for the Alliance of Sport (“AoS” or the “Charity”) is pleased to present AoS’s Annual Report, and Financial Statements together with the report of the independent auditors for the year ended 30 June 2023.

The Board of Trustees’ report has been prepared pursuant to the provisions applicable to large charities. The reference and administrative details set out on page 1 form part of this report.

The accounts have been drawn up in compliance with the Accounting and Reporting by Charities: Statement of Recommended Practice (“SORP”) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and in accordance with the Charity’s Constitution.

Structure, governance and management

AoS is a Charitable Incorporated Organisation (CIO) that uses a ‘Foundation’ model constitution. This model restricts official members of the Charity to the appointed Trustees. If the CIO is wound up, the members of the CIO have no obligation to contribute assets to cover liabilities and no further personal responsibility for settling Charity debts or obligations.

The Board is committed to achieving a fair representation of the people and communities the Charity aims to serve. As a result, gender, ethnicity, age and lived experience are all key features included within the Trustee Skills and Experience Matrix. At present, the Board is seeking to recruit additional members maintaining a minimum target representation of 30% female, and 30% ethnically diverse members to assure ample diversity. Potential Trustees are identified, interviewed and appointed based on their suitability.

All Trustees participate in an induction, receive a Trustee Pack and the opportunity to attend meetings in advance of becoming a Trustee of Alliance of Sport. During the financial year, Olubodunrin Tokosi joined the Board and Sally Benatar joined the Board after the end of the financial year.

The Board meets a minimum of four times a year and currently has a Finance, Audit and Risk Committee (FARC).

The FARC also meets at least four times a year and its purpose is to advise the Board of Trustees and provide assurance through independent and objective reviews on the adequacy of internal controls, including audit arrangements (independent external audit), financial management, fundraising, financial information, assurance arrangements including governance, risk management, risk appetite and compliance with legislation. The Charity has a Manual of Financial Policies which is reviewed every two years or more often if specific circumstances arise. The regular FARC meetings review selected governance policies and internal controls on a rotational basis.

The Board also acts as the Remuneration Committee setting the remuneration for staff with a view to retaining and recruiting the right people in order to deliver its charitable objectives.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

Day-to-day management of the Charity is delegated by the Charity Board of Trustees to its Chief Executive James Mapstone.

Charitable objectives

The Trustees annually review the aims, objectives and activities of the Charity to ensure they remain relevant and focused on the charitable objectives.

As set out in our Constitution, the charitable objectives for the Alliance of Sport are:

- The advancement of education, in particular (but without limitation) in relation to the role of participation in sport in the prevention of crime and recidivism, including, but not limited to, through the publication of research; the promotion of best practice in the delivery of sports projects and the promotion of training in delivery of such projects;
- To aid and support the prevention of crime and recidivism and the rehabilitation of offenders, and to advance the education of prisoners, those on probation and young people who in the opinion of the Trustees are at risk of involvement in criminal activity, in particular (but without limitation) by enabling and supporting participation in sport; and
- The advancement of such other charitable purposes by the promotion of participation in sport as the Charity Trustees shall from time to time select.

Charitable activities

AoS was registered in 2019 and our approach has been to act as an agent of change and a 'go-to' organisation for stakeholders interested in better utilising sport and physical activity as tools to reduce violence, crime and reoffending.

As a result, our customers predominantly include parliamentarians, government departments, public bodies and commissioners. The majority of our supporters continue to be trusts and foundations.

During the year 2022 – 2023, AoS delivered the following:

- Continued working with the Youth Justice Board to deliver a national project focused on how sport and physical activity can reduce the overrepresentation of ethnically diverse children aged 10 – 18 years old in the Youth Justice System.
- Continued working with NHS England to launch a national plan designed to increase collaboration across government, health promotion and the use of physical activity and sport across the welfare and justice systems.
- Supported the Ministry of Justice in delivering a £5 million Youth Justice Sports Fund to prevent youth crime and anti-social behaviour across England and Wales.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

- Continued working with Sport England to distribute small grants to organisations best placed to engage targeted groups which included ethnically diverse children and young people in, and at risk of entering, the Criminal Justice System.
- Remained Secretariat for the All-Party Parliamentary Group on Sport and Physical Activity in the Criminal Justice System. The Group is the central, constructive, cross-party voice in parliament that promotes sport-based interventions and physical activity as effective tools for the diversion and prevention of crime and the rehabilitation of people involved with the Criminal Justice System.
- Remained Secretariat for the Taskforce on Physical Activity and Sport in the Criminal Justice System which convenes senior leaders across government and academia to support the development of the Get Well Stay Well initiative.
- Launched a new research project for the Thailand Institute of Justice to explore how sport is being used to prevent youth crime and build more resilient communities across Southeast Asia. The final report will be published later in 2023.
- Attended an Expert Group Meeting convened by the UN Office for Drugs and Crime in partnership with the International Olympic Committee. The meeting supported the development of a new global framework that aims to influence international and domestic policy makers and practitioners in the use of sport as a tool for youth crime prevention.
- Remained a member of the Violence, Abuse and Mental Health Network which is a multi-disciplinary research network that aims to reduce the prevalence of mental health problems by addressing associated violence and abuse, particularly domestic and sexual violence.
- Remained a member of the Southwest Public Health and Criminal Justice Academic Network which aims to increase collaboration and better understand the causes, consequences and responses to criminal behaviour.
- Provided ad-hoc training and support for organisations, practitioners and events across the UK ranging from small community and voluntary groups to Integrated Care Services to the Include Summit, the UK's no.1 equality, diversity and inclusion summit for sport.

Achievement and performance

At AoS, we are committed to delivering real change. Therefore, as a measure of our success, we want to know how we are positively enhancing the systems that care for our beneficiaries, the behaviours of the organisations and their staff working with our mutual beneficiaries, and the places where our beneficiaries are living:

- **Systems:** Launched one national publication and 10 recommendations aimed at commissioners, policy and decision makers. AoS is now working with the Taskforce on Physical Activity and Sport in the Criminal Justice System to monitor progress.

- **Behaviours:** Provided support to c. 150 organisations and guidance to c. 1,000 staff. AoS is working with academics and seeking feedback to better understand the impact of our offering with a view to building more formal and structured provision moving forwards.
- **Places:** Unlocked £5,054,899.11 for over 250 community and voluntary organisations using sport to reduce crime, violence and reoffending. We are also working with academia to capture and promote the impact of this investment.

Impact case studies

- Levelling the Playing Field

An ambitious project, Levelling the Playing Field (LtPF) endeavours to use the power of sport and physical activity to engage and improve health and life outcomes for ethnically diverse children who are more likely to enter, or already be involved with, the Criminal Justice System.

Addressing this disproportionality, LtPF has aimed to align and empower Specialised Organisations and Communities regarding two common goals:

- 1) To increase the number of ethnically diverse children taking part in sport and physical activity; and
- 2) To prevent and divert ethnically diverse children from being involved with the Criminal Justice System.

Launched in February 2020 and funded by a £1 million grant from the London Marathon Foundation (previously known as the London Marathon Charitable Trust), LtPF is managed by AoS, working alongside the Youth Justice Board. The pilot areas for the project have centred on cities and regions within England and Wales, namely London, Gwent, the West Midlands, and South Yorkshire.

The University of Birmingham are responsible for the monitoring and evaluation of the LtPF project, and the research is due to be published later in 2023. Early findings show the project has been effective at:

- Engaging and working with the right partners;
- Strengthening multi-stakeholder partnerships and collaborations;
- Successfully adopting a public health and child first approach;
- Shining a spotlight on experiences of race and ethnicity;
- Providing support to the spectrum of partners and their staff;
- Increasing positive outcomes for children and young people, also drawing on a comparison group of children and young people attending 'paid for' community sport sessions; and
- Increasing the desistance from crime and engagements with the justice services.

The project set out to champion its delivery partners and their impact through a range of articles, case studies, blogs and messages promoted across the project's website and social media channels. Staff, role models and young people were also celebrated at both regional and national events.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

Partners also acknowledged that whilst much of their work has been going on for years, it has never been brought together in such a way, and that partners have never had such direct access to key decision makers. In doing so, they felt they were being listened to and were having an impact on driving real changes in society.

“We’re really thankful to Levelling the Playing Field and the Alliance of Sport for the support they’ve given us. The concept of bringing all the different partners together is brilliant. It gives us credibility beyond the local area, it has improved our capacity building and it’s great to be part of a supportive network.” Specialist Delivery Partner, London

“Levelling the Playing Field opened a can of worms for us - in a positive way! It brought people together and started those conversations. Those foundations have been laid and it will leave a legacy. It’s been a massive, massive bonus for Newport.” Strategic Partner, Newport

“Through Levelling the Playing Field, we’ve been able to set up volunteering programmes where we are looking at the employability side for young people. It’s great we are keeping young people off the streets, but now we are looking at the next phase around volunteering and employability which I think is going to be a great help for them.” Specialist Delivery Partner, Birmingham

“The Levelling the Playing Field mentoring qualification has definitely added another string to my bow that I don’t feel I possessed before. The course highlighted that I already possess mentoring skills and experience, but it added structure and know-how around that.” Specialist Delivery Partner, Rotherham

“Being part of Levelling the Playing Field and the Alliance of Sport networks has been so useful. Through LtPF, we’ve built relationships with PEIs [Physical Education Instructors] and strengthened their vision of the role community sport can play. Opportunities have really opened up and that has helped raise aspirations of the young people.” Specialist Delivery Partner, Secure Estate

- Youth Justice Sport Fund

The fund, which ran from November 2022 to March 2023, was initiated by the Ministry of Justice to support vulnerable 10-17-year-olds who are at risk of involvement in crime, anti-social behaviour and serious violence, using the vehicle of sport and physical activity.

It was also intended to build capacity for local sports organisations to work more effectively with criminal justice partners such as Youth Justice Services, Police, Police and Crime Commissioners and Violence Reduction Units.

The project added further proof of the value and credibility of sport and physical activity – when delivered alongside so-called ‘sport plus’ services like mentoring, one-to-one support, volunteering, education and food – in preventing youth crime and serious violence.

The fund – part of the government’s wider £300m investment into youth justice services over the next three years – was managed by StreetGames, AoS and the Sport for Development Coalition.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

It supported 220 voluntary and community sport organisations (selected from 475 applications after 1,718 initial expressions of interest) who each received a share of the £5m fund to carry out targeted work with at-risk young people.

Charlotte Higgins, Head of Early Intervention, Prevention and Community Justice at the Ministry of Justice, said: *“Sport is increasingly recognised as having an important role in prevention and early intervention, partly as a simple diversionary principle but also as a vehicle that leads young people away from the justice system and towards activities that can help them build strengths and a pro-social identity.”*

“Previously we have been involved in conversations around the value of sport taking place in custody. For us, this project was a slightly new exploration in the early intervention space, and it has been really productive.”

The initiative was underpinned by a Theory of Change, developed by Loughborough University, which set out a framework for sport-based interventions aimed at reducing crime, violence and anti-social behaviour.

Of the 7,832 young people who took part, 48% were in the 13-15 age range, traditionally the bracket of young people who typically withdraw from sport participation. This was seen as another positive element of the project’s impact.

Data showed that 63% of the hours delivered by participating organisations were dedicated to mentoring and other ‘sport plus’ activities that help delivery staff build a strong rapport with young people and accelerate their personal development and desistance from crime. There was also a good balance of ethnicities and referral bodies, both formal (education, justice, police etc.) and informal (family, friends and self-referrals).

The other element to the initiative was capacity-building through training volunteers and young people as well as creating connections between the frontline local delivery organisations and youth justice partners. StreetGames hosted regional engagement events and workshops and held a national conference at the end of the funding round in March.

- Get Well Stay Well Agreement

In March 2023, AoS convened over 50 leaders from across government, health, sport, justice and the secure estate at the House of Lords for the parliamentary launch of the Get Well, Stay Well agreement.

The agreement is part of a national plan led by AoS’s Taskforce, chaired by Baroness Sater and sponsored by NHS England. Its mission is to better utilise physical activity and sport to increase the health and wellbeing of children, young people and adults in the welfare and justice systems, as a means to reducing crime and reoffending.

The agreement makes 10 recommendations aimed at government, public and strategic bodies, identifying next steps to help strengthen coordination and collaboration through programme delivery, investment and building a robust body of evidence.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

The event was hosted by Taskforce Chair Baroness Sater. The guest speakers included: Lord Markham CBE, Parliamentary Under Secretary of State at the Department of Health and Social Care; Kate Davies CBE, Director of Health and Justice, Armed Forces and Sexual Assault Services Commissioning; Dr Sunil Lad, National Clinical Director for Health and Justice at NHS England; Justine Best and Emma Hands, research consultants from Penal Reform Solutions; Alliance of Sport Ambassador David Haze and a message of support via video from the Rt. Hon Stuart Andrew MP, Parliamentary Under Secretary of State for Sport, Gambling and Civil Society; and Minister for Equalities and Parliamentary Under Secretary of State.

Kate Davies CBE said: *“This is a time when we really need to get the whole system to be more ambitious in the reduction of offending behaviour and improving the lives of the most vulnerable people in society. The Get Well, Stay Well Agreement gives us a great opportunity to work together in order to achieve those aims.”*

Dr. Sunil Lad added: *“The evidence tells us that many in the criminal justice population have backgrounds featuring trauma, health inequalities and negative experiences. As National Clinical Director, I’ve seen people learn to cope with these through drugs or alcohol. But what the Get Well, Stay Well Agreement can help develop is sport and physical activity as a healthier alternative coping strategy.”*

Researcher Dr. Justine Best explained her personal background of growing up in care, living with PTSD and involvement with the youth justice system – and how sport helped maintain her physical and mental health through that adversity. *“Making sport and physical activity accessible to everyone, regardless of who you are, where you’ve been, your ability or lack of it, is the ethos behind Get Well, Stay Well and I absolutely applaud it,”* she said.

David Haze, who outlined his world record-breaking stand-up paddleboarding achievements, which followed a second spell in custody, said: *“Sport is such a powerful tool and I am living proof of that. I’m so honoured to be part of the Alliance of Sport and I know from my own experience that this initiative is going to have a huge impact.”*

Lord Markham added: *“On behalf of the Government and on a very personal level, thank you to the Alliance of Sport and all its supporting partners for your incredible contribution in this space which is going to make a real difference.”*

Public benefit statement

The Charity Commission’s general guidance on public benefit has been used when reviewing aims and objectives and planning future activities.

AoS provides a crucial interface for key stakeholders such as community organisations, academia, sport, businesses, criminal justice agencies, governments, commissioners and international agencies.

The Charity is well placed to deliver research and advocacy projects along with providing support and co-ordination in the pursuit of tackling some of the key issues that exist in criminal justice and in the lives of our beneficiaries. This includes building multi-stakeholder partnerships and providing resources and support for local organisations and services.

The Charity also advocates for local role models and ambassadors who have lived experience to elevate the power of sport and physical activity in crime prevention and criminal justice. The Charity promotes selected champions who are using positive activities to change lives on a daily basis. This approach enables the AoS to build a robust evidence base and maximise its impact by helping to advance policy and best practice, which ultimately increases opportunities and support for our beneficiaries.

Statement on fundraising practices

AoS fundraising has been predominantly aimed at charitable trusts and statutory sources although the Charity has not undertaken any fundraising directly from the general public or used a professional fundraiser for this purpose. However, AoS has sought external support with generating additional funds from trusts and foundations.

There have been no complaints due to any of our fundraising activities.

Risk

AoS closely monitors the risks to which it is exposed, mitigating effects where possible, to assure the sustainability of its operations and protection of funds provided by its sponsors, without compromising its objectives.

The FARC reviews the updated risk analysis on a quarterly basis and discusses the net risk exposure (once controls are deemed sufficiently effective to mitigate risks and actions developed to reduce remaining risks), which are presented by management in the format of a Risk Quadrant.

The risk categories reviewed include governance, external, regulatory and compliance, financial and operations. Our process and approach to managing risk ensures that Trustees can take informed decisions and support the overall achievement of our aims and objectives.

Financial Review

Alliance of Sport is pleased to report on its financial performance for its third year of activities as at and for the year ended 30 June 2023. Despite the continuing challenges of the COVID pandemic, an ongoing rise in the cost of living and particularly difficult period related to changes to both the national government and the monarchy, AoS has successfully adapted its activities to meet performance indicators and grow its portfolio of projects.

The Charity's turnover for the year was £370,728 (2022: £417,398 and 2021: £588,209). The reduction in income is partly due to having received part of our project funding in the prior financial year and carrying forward a restricted reserve to cover outgoings in 2022-23 (grants from Sport England's Tackling Inequalities Fund (TIF)).

It also reflects the need to focus more on operational activities which has helped to further diversify our activities with a view to strengthening our future pipeline of fundraising activities. We are particularly grateful to Comic Relief, John Armitage Charitable Trust, London Marathon Foundation and Sport England, as well as NHS England, for the confidence placed in AOS and for the generous grants

awarded. All our funders continue to be supportive of the operational challenges we have faced due to the pandemic which is greatly appreciated; our ambassador, David Haze, has also continued to raise valuable funds for the Charity.

During the year AoS continued to deliver its ongoing project, Levelling the Playing Field, for the third year. It has also issued grants to numerous organisations to help them engage mutual beneficiaries (funded by Sport England's Together Fund) and completed another international research project for the Thailand Institute of Justice which began last year. In addition, AoS secured funding from NHS England to deliver the Get Well Stay Well Project and generated £820 from donations. Restricted projects comprised of 53% of total income; the balance, being unrestricted funds, was appropriated to cover core costs.

AoS continued to closely monitor controls and implement budgetary constraints, particularly in terms of overheads and core costs. Total costs amounted to £426,084 (2022: £401,751 and 2021: £418,231). The increase being due to higher expenditure on LtPF.

AoS recorded an overall deficit of £55,356 (2022: surplus of £15,647 and 2021: surplus of £169,978). This is due to the main project LtPF – funded by London Marathon Foundation - monies received in the previous years now being paid out to deliver activities.

Reserves policy

The Charity's reserves policy is to monitor levels of unrestricted resources on hand to achieve a level of reserves which is sufficient to cover at least six months of core costs (£95,000). This is designed to ensure:

- an adequate level of working capital sufficient to fund short-term core costs;
- a cash reserve to cover unexpected costs or unanticipated loss of income; and
- an ability to execute actions to secure new sources of funding to ensure sustainability.

In support of this policy, AoS will continually pursue alternative and additional sources of income to sustain and build upon the foundation of existing unrestricted reserves, ensuring the Charity's ability to function as a going concern and deliver its charitable objectives.

The Charity currently holds unrestricted general reserves of £165,725 which will be disbursed in meeting its primary objectives when sponsors have not imposed restrictions on the use of funds, and also to cover its core costs required to administer the Charity's operations. These funds include £95,000 which may only be released upon the approval of the Board of Trustees for these same purposes.

Going Concern

The Charity has grown its portfolio of projects and activities which has helped to diversify its income. AoS was able to further demonstrate its ability to work across government and carry out research which has helped to identify additional opportunities moving forwards.

The Trustees have considered the Charity's current and future financial position. The LtPF has been extended by three months to disperse the money still allocated.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

AoS remains focussed on securing funds and is currently working with potential funders on several initiatives that, if successful, will help to scale the impact and further evidence the role of sport in crime prevention and criminal justice. These initiatives are ongoing with many report/ publications and recommendations due to be launched in the year 2023-24.

The Trustees therefore consider that the Charity will have sufficient unrestricted reserves and cash flow to continue as a going concern.

Grant Making Policy

A partnership with Sport England began in 2021 enabling AoS to distribute small grants to some of our local delivery partners. This continued during the current financial year allowing a further five grants to be distributed, totalling £38,699. AoS was remunerated through a small management charge as a contribution towards its core costs.

The grant process (from Sport England's Together Fund) comprised:

- Application Phase:
 - AoS invited local delivery partners operating in England to submit Expressions of Interest (EOI). Support and guidance were provided for applicants to ensure equal access opportunities are achieved.
 - Applicants were requested to submit evidence and demonstrate compliance with due diligence checks and a Finance Code of Conduct.
- Due Diligence:
 - AoS team members reviewed each application to ensure they met the Together Fund's criteria and complied with financial controls, governance, etc.
 - Once satisfied, each EOI was submitted to Sport England using an online process for approval.
- Granting Awards:
 - Upon approval by Sport England, AoS issued a grant award letter and made payment once the letter had been signed and returned by the recipient.
- Grant monitoring:
 - AoS maintained contact with recipients to ensure the grant was used appropriately and gathered evidence of impact and spending for Sport England.
 - AoS shared relevant information with Sport England to further enhance the partnership and process for distributing grants through national partners.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

Statement of responsibilities of the Trustees

The Trustees are responsible for preparing the annual Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the Charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure of the Charity for the year.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity's SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The Trustees 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.

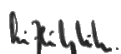
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees, being members of the Charity, are entitled to voting rights. However, they have no beneficial interest in the Charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the Charity for the year ended 30 June 2023.

Approved by the Trustees on 15 November 2023 and signed on their behalf by:



Lucio Mesquita – Chair of Trustees

Independent auditors' report

To the members of

Alliance of Sport

Opinion

We have audited the financial statements of Alliance of Sport (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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's 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.

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.

Independent auditors' report

To the members of

Alliance of Sport

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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 they 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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

Independent auditors' report

To the members of

Alliance of Sport

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the members of

Alliance of Sport

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 16 November 2023

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Alliance of Sport

Statement of financial activities

For the year ended 30 June 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income					
Donations	3	-	820	820	1,038
Charitable activities	4	<u>195,136</u>	<u>174,772</u>	369,908	<u>416,360</u>
Total income		<u>195,136</u>	<u>175,592</u>	370,728	<u>417,398</u>
Expenditure					
Raising funds		-	10,964	10,964	11,876
Charitable activities		<u>354,812</u>	<u>60,308</u>	415,120	<u>389,875</u>
Total expenditure	6	<u>354,812</u>	<u>71,272</u>	426,084	<u>401,751</u>
Net surplus / (deficit) and movement in reserve funds	8	(159,676)	104,320	(55,356)	15,647
Reconciliation of reserve funds:					
Total funds brought forward		<u>369,059</u>	<u>61,405</u>	430,464	<u>414,817</u>
Total funds carried forward		<u>209,383</u>	<u>165,725</u>	375,108	<u>430,464</u>

All reported balances relate to continuing activities; the Charity had no other recognised gains or losses other than those stated above. Movements in reserve funds are disclosed in Note 15.

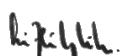
Alliance of Sport

Balance sheet

As at 30 June 2023

	Note	£	2023 £	2022 £
Fixed assets				
Tangible assets	11		-	290
Current assets				
Debtors	12	749		204,939
Cash at bank		<u>421,024</u>		<u>325,684</u>
		421,773		530,623
Liabilities				
Creditors: amounts falling due within 1 year	13	<u>46,665</u>		<u>100,449</u>
Net current assets			<u>375,108</u>	<u>430,174</u>
Net assets	14		<u><u>375,108</u></u>	<u><u>430,464</u></u>
Funds	15			
Restricted funds			209,383	369,059
Unrestricted funds				
General funds			<u>165,725</u>	<u>61,405</u>
Total charity funds			<u><u>375,108</u></u>	<u><u>430,464</u></u>

Approved by the Trustees on 15 November 2023 and signed on their behalf by



Lucio Mesquita, Chair of Trustees

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Alliance of Sport (also known as Alliance of Sport in Criminal Justice, "AoS", and here also referred to as 'the Charity') meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The charity holds unrestricted general reserves of £165,725 and a cash balance of £421,024 at the latest balance sheet date. The trustees believe that these balances, in addition to fundraising activities over 12 months from the date on which these financial statements are approved, will assure it has sufficient resources to assure it continues as a going concern over the foreseeable future.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a specified service being rendered is deferred until criteria for income recognition are met.

d) Interest receivable

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

e) Reserve funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

1. Accounting policies (continued)

f) Expenditures and non-recoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

g) Allocation of support and governance costs

Support costs are incurred for functions that support the work of the charity but are not directly disbursed for charitable activities. Governance costs include the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2023	2022
Raising funds	3.8%	3.0%
Charitable activities	96.2%	97.0%

h) Grants payable

Grants payable are recognised as expenditure when the charity has a constructive obligation to transfer resources to a third party.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Furniture and fixtures	5 years	Straight line
Computer equipment	3 years	Straight line

Items of equipment are capitalised if the purchase price exceeds £500. Amounts are written off if considered to be impaired.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Receivables are written off if not considered to be recoverable.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with original maturities of three months or less from the date of acquisition.

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the outflow of funds to a third party and the amount due to settle the obligation can be reliably measured. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

1. Accounting policies (continued)

m) Financial instruments

As the charity's financial assets and financial liabilities are classified as basic financial instruments, they are initially recognised at transaction value and subsequently measured at their settlement value.

n) Pension costs

A group personal pension scheme is provided for employees. There are no further liabilities other than that already recognised in the Balance Sheet.

o) Accounting estimates and key judgements

When applying the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors considered to be relevant in the circumstances. Actual results may differ from these estimates.

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

The trustees have reviewed the key areas of uncertainty that may have a significant effect on estimates and, consequently, on the amounts recognised in the financial statements. In the trustees' opinion, there are no critical accounting estimates.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	-	1,038	1,038
Charitable activities	<u>370,360</u>	<u>46,000</u>	<u>416,360</u>
Total income	<u>370,360</u>	<u>47,038</u>	<u>417,398</u>
Expenditure on:			
Raising funds	-	11,876	11,876
Charitable activities	<u>361,396</u>	<u>28,479</u>	<u>389,875</u>
Total expenditure	<u>361,396</u>	<u>40,355</u>	<u>401,751</u>
Net surplus and movement in reserve funds	<u>8,964</u>	<u>6,683</u>	<u>15,647</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

3. Income from donations

	2023	2022
	£	£
Donations	820	975
Gift Aid	-	63
	<u>820</u>	<u>1,038</u>

All income from donations in the current and prior period was unrestricted.

4. Income from charitable activities

	Restricted	Unrestricted	2023 Total
	£	£	£
London Marathon Foundation*	113,860	-	113,860
Ministry of Justice	-	60,000	60,000
Comic Relief	-	50,000	50,000
John Armitage Charitable Trust	-	40,000	40,000
Sport England	41,776	-	41,776
NHS England	39,500	1,799	41,299
Thailand Institute of Justice	-	21,023	21,023
Catch22	-	1,950	1,950
Total income from charitable activities	<u>195,136</u>	<u>174,772</u>	<u>369,908</u>

Prior period comparative

	Restricted	Unrestricted	2022 Total
	£	£	£
London Marathon Foundation*	345,460	-	345,460
John Armitage Charitable Trust	-	36,000	36,000
NHS England	24,900	-	24,900
Comic Relief	-	10,000	10,000
Total income from charitable activities	<u>370,360</u>	<u>46,000</u>	<u>416,360</u>

* London Marathon Foundation was previously known as London Marathon Charitable Trust.

5. Government grants

The charity receives government grants, defined as funding from Sport England, Ministry of Justice, NHS England and Thailand Institute of Justice to fund charitable activities. The total value of such grants in the period ending 30 June 2023 was £164,098 (2022: £24,900). There are no unfulfilled conditions or contingencies attaching to these grants.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

6. Total expenditure

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2023 Total £
Staff (note 9)	6,329	151,685	8,803	8,803	175,620
Back office costs	-	-	-	3,059	3,059
Travel and subsistence	-	15,774	-	4,257	20,031
Website and comms (including project costs)	-	27,804	-	-	27,804
Equipment and software (including project costs)	-	-	-	2,248	2,248
Insurance	-	-	-	994	994
Audit and accountancy services	-	-	4,800	-	4,800
Consultancy and professional fees	3,375	1,033	-	2,006	6,414
Depreciation and loss on disposals	-	-	-	290	290
PR and branding	-	12,441	-	-	12,441
Grants payable (note 7)	-	36,899	-	-	36,899
Levelling the Playing Field project costs	-	130,282	-	-	130,282
Get Well Stay Well project costs	-	4,329	-	-	4,329
Governance	-	-	873	-	873
Sub-total	9,704	380,247	14,476	21,657	426,084
Allocation of support and governance costs	1,260	34,873	(14,476)	(21,657)	-
Total expenditure	10,964	415,120	-	-	426,084

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

6. Total expenditure (continued)

Prior period comparative

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2022 Total £
Staff (note 9)	5,079	130,813	7,967	7,967	151,826
Premises	-	-	-	(594)	(594)
Back office costs	-	-	-	2,316	2,316
Travel and subsistence	-	7,295	-	2,038	9,333
Website and comms (including project costs)	365	19,250	-	364	19,979
Equipment and software (including project costs)	-	-	-	2,632	2,632
Insurance	-	-	-	871	871
Audit and accountancy services	-	-	4,320	-	4,320
Consultancy and professional fees	5,325	13,377	-	-	18,702
Depreciation and loss on disposals	-	-	-	2,492	2,492
Bad debt, bank charges and interest	-	-	-	1,200	1,200
PR and branding	-	14,104	-	-	14,104
Grants payable (note 7)	-	104,104	-	-	104,104
Levelling the Playing Field project costs	-	70,466	-	-	70,466
Sub-total	10,769	359,409	12,287	19,286	401,751
Allocation of support and governance costs	1,107	30,466	(12,287)	(19,286)	-
Total expenditure	11,876	389,875	-	-	401,751

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

7. Grants payable

Sport England's Together Fund had deposited funds to AoS to be passed onto community network organisations selected by AoS in the form of grants, once these were pre-approved by Sport England. These grants are recorded as expenditure from charitable activities and recipients are listed below.

For the Levelling the Playing Field project, bursaries of £1,000, funded by LMF, were paid to organisations within our network that were involved in the project as a contribution towards their costs.

Grants that were accrued for but subsequently not paid out are shown as negative expenditure.

	2023 £	2022 £
Together Fund		
Aptitude CIC	-	4,946
Dallaglio RugbyWorks	9,920	-
Ellesmere Youth Project	-	2,800
Fight4Change	-	4,800
Gloves not Gunz	-	4,976
InPower Academy	(4,800)	4,800
Leeds Rhinos Foundation	7,877	-
NPV Football Development	3,880	5,000
Positive Youth Foundation	-	4,950
Reach Up Youth	-	4,845
Rotherham United	-	5,000
Sharks Community Trust	-	4,850
Sport 4 Life	-	4,925
Sporting Elite CIC	-	5,000
Sports Connect	-	4,200
Street Soccer London	-	4,640
Switch180	7,442	-
Unity Gym Project	(5,000)	5,000
Urban Yogis	9,580	4,892
Young Minds Together	-	5,480
Levelling The Playing Field		
Grants under £2,000 to institutions	<u>8,000</u>	<u>23,000</u>
Total	<u><u>36,899</u></u>	<u><u>104,104</u></u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

8. Net movement in reserve funds

This is stated after charging:

	2023	2022
	£	£
Depreciation	290	2,492
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration (statutory audit excluding VAT):	4,000	3,600
	<u>4,000</u>	<u>3,600</u>

9. Staff costs and information on employees

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	153,569	138,113
Social security costs	17,025	10,293
Pension costs	5,026	3,420
	<u>175,620</u>	<u>151,826</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer and Chief Operating Officer. The total employee benefits of the key management personnel were £118,961 (2022: £99,123).

	2023	2022
	No.	No.
Average head count	<u>4.0</u>	<u>3.4</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

11. Tangible fixed assets

	Computers and IT infrastructure equipment £	Total £
Cost		
At 1 July 2022 and 30 June 2023	<u>7,476</u>	<u>7,476</u>
Depreciation		
At 1 July 2022	7,186	7,186
Charge for the year	<u>290</u>	<u>290</u>
At 30 June 2023	<u>7,476</u>	<u>7,476</u>
Net book value At 30 June 2023	<u>-</u>	<u>-</u>
At 30 June 2022	<u>290</u>	<u>290</u>

12. Debtors

	2023 £	2022 £
Trade debtors	-	181,830
Prepayments	<u>749</u>	<u>23,109</u>
	<u>749</u>	<u>204,939</u>

13. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	8,640	35,600
Accruals	34,780	32,628
Other taxation and social security	3,245	3,221
Grants payable	<u>-</u>	<u>29,000</u>
	<u>46,665</u>	<u>100,449</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

14. Analysis of net assets by type of fund

	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	241,498	180,275	421,773
Current liabilities	<u>(32,115)</u>	<u>(14,550)</u>	<u>(46,665)</u>
Net assets at 30 June 2023	<u>209,383</u>	<u>165,725</u>	<u>375,108</u>
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	290	290
Current assets	464,091	66,532	530,623
Current liabilities	<u>(95,032)</u>	<u>(5,417)</u>	<u>(100,449)</u>
Net assets at 30 June 2022	<u>369,059</u>	<u>61,405</u>	<u>430,464</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

15. Movements in funds

	At 1 July 2022 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2023 £
Restricted funds					
Levelling the Playing Field	369,059	113,860	(303,363)	-	179,556
Together Fund	-	41,776	(41,776)	-	-
Get Well, Stay Well	-	39,500	(9,673)	-	29,827
Total restricted funds	369,059	195,136	(354,812)	-	209,383
Unrestricted funds					
General funds	61,405	175,592	(71,272)	-	165,725
Total unrestricted funds	61,405	175,592	(71,272)	-	165,725
Total funds	430,464	370,728	(426,084)	-	375,108

Purposes of restricted funds

Levelling the Playing Field

Levelling the Playing Field (LtPF) is a 3.5 year project, started in 2020 and funded by London Marathon Foundation, designed to develop and promote programmes of sport and physical activities and increase the support and opportunities of 11,200 ethnically diverse children who are on the fringes of, or already involved in, the Criminal Justice System.

The project was due to finish at the end of July 2023 but has been extended to the end of October 2023.

The Together Fund (previously Tackling Inequalities Fund)

The Together Fund is an initiative which launched in 2021 and is funded by Sport England. The fund was designed to alleviate some of the challenges presented by the COVID pandemic by encouraging under-privileged groups to become more active through the power of sports. AoS was appointed as a National Partner and mandated to pass on small grants to numerous Local Delivery Partners at its discretion once approved by Sport England. The fund has now come to an end.

Get Well, Stay Well

NHS England has provided AoS with funds to assist in developing a plan to promote physical activity and sport in the Criminal Justice System in England and Wales. The project has engaged individuals with lived experience of the justice system together with numerous practitioners and policymakers advising trusts and foundations.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

15. Movements in funds (continued)

Prior period comparative

	At 31 July 2021 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2022 £
Restricted funds					
Levelling the Playing Field	263,809	345,460	(240,210)	-	369,059
Tackling Inequalities Fund	96,286	-	(96,286)	-	-
Taskforce	-	24,900	(24,900)	-	-
Total restricted funds	<u>360,095</u>	<u>370,360</u>	<u>(361,396)</u>	<u>-</u>	<u>369,059</u>
Unrestricted funds					
General funds	<u>54,722</u>	<u>47,038</u>	<u>(40,355)</u>	<u>-</u>	<u>61,405</u>
Total unrestricted funds	<u>54,722</u>	<u>47,038</u>	<u>(40,355)</u>	<u>-</u>	<u>61,405</u>
Total funds	<u><u>414,817</u></u>	<u><u>417,398</u></u>	<u><u>(401,751)</u></u>	<u><u>-</u></u>	<u><u>430,464</u></u>

16. Operating lease commitments

The charity had no operating leases at the balance sheet date.

17. Related party transactions

There were no related party transactions in the current or prior year.

ALLIANCE OF SPORT

England & Wales - Charity number 1183521

Accounts

Charity no. 1183521



Report and Audited Financial Statements

30 June 2022

Alliance of Sport

Reference and administrative details

For the year ended 30 June 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Alliance of Sport is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales on 21 May 2019

Other names used	Alliance of Sport in Criminal Justice	
Charity registration number	1183521	
Registered office address	PO Box 1211 Bristol BS36 9BD	
Trustees	Lucio Mesquita Ivan Clark Richard Hiscoke Stacie Shelton Jack Duffy	Chair of Trustees (Joined 28 th February 22)
Executive team	James Mapstone Justin Coleman	Chief Executive Chief Operating Officer
Bankers	Barclays Bank UK plc Business Banking Barclays House 1 st Floor, 5 St Ann's Street East Quayside Newcastle upon Tyne NE1 2BH	
Auditors	Godfrey Wilson Limited 5 th Floor, Mariner House 62 Prince Street Bristol, BS1 4QD	

Alliance of Sport

Chair's report

For the year ended 30 June 2022

CHAIR'S MESSAGE

To use the old sporting adage, the past year turned out to be a game of two halves, as both we and our partners, once again, were subject to COVID-19 restrictions.

For the first half of the year, our partners and local staff had to adapt the format of programme delivery as COVID-related rules were re-introduced, focusing on immediate and practical steps instead of longer-term, strategic actions. We fully understood the approach and adapted our flagship programme, Levelling the Playing Field, accordingly.

The second half of the year saw the relaxation of COVID restrictions, allowing some organisations and their staff to spend more time and effort focusing on longer term actions such as training and capacity building.

To optimise our effectiveness, we spent more time with our local Levelling the Playing Field partners, enhancing the impact on data and evidence collection – a key part of our strategy and aim, and consistent with our mission to use sport and physical activity to keep people away from the criminal system through tried and tested approaches.

APPG & Taskforce

This was also consistent with our involvement with the All-Party Parliamentary Group on Sport and Physical Activity in the Criminal Justice System acting as its Secretariat. The APPG will help shape the right mix of public policies and funding to help make sport and physical activity a key player in reducing Britain's overall crime and reoffending rates.

We are particularly grateful for the continued support and encouragement given by the APPG's co-chairs, Baroness Amanda Sater and Clive Efford MP.

The APPG's positive agenda led NHS England to ask us to take the lead in setting up a taskforce to examine how physical activity and sport can play a role in tackling health inequality.

The Taskforce's mandate is to advance a country-wide plan bringing together diverse departments to promote a shared understanding of health and physical activity in the context of crime and reoffending.

The potential outcomes from the Taskforce's work are particularly exciting as, perhaps uniquely, we may be in a position to develop a robust coherent plan addressing crime and health together, rather than as isolated challenges, with the potential to lead to more effective and efficient solutions for the respective sectors.

Supporters

Naturally, we cannot make a difference through our programmes without the encouragement and financial support of our funders. We are particularly grateful for the continued support from the London Marathon Charitable Trust, Comic Relief, the John Armitage Charitable Trust, Sport England, NHS England and individuals such as our ambassador, David Haze, who has been fundraising for us through his paddleboard challenges across the UK.

Their support is more important than ever, especially as the UK's non-profit sector faces considerable challenges.

This has been aggravated by the financial pressures caused by rising inflation and the changes to the labour market since the beginning of the pandemic.

We have noticed, especially across our delivery partners and the services we work with, a growing difficulty in retaining and replacing staff. This appears to be due to a combination of two factors: many in the sector are suffering the consequences of stress or trauma given the nature of the work compared to other jobs and that comparable private sector pay is rising more quickly due to staff shortages.

This is having an impact on our programmes, as relationships are having to be rebuilt on a more regular basis and repetitive training instituted as a response to higher staff turnover.

At AoS, we are seeking to find a point of equilibrium between reducing the effects of inflation on staff's purchasing power whilst ensuring we do not jeopardise the Charity's financial sustainability. The Board will continue to work closely with the Chief Executive and staff to keep costs under control whilst achieving a pay policy that rewards the team's performance.

In these difficult times, the Board is particularly grateful for the work and commitment of our staff. Thanks to their resilience, passion and engagement, we were able to deliver on our aims and contractual obligations, despite the many challenges.

Governance

We are continuing our efforts to ensure AoS has a strong and effective governance mindset, with the right culture, policies and processes in place.

As a relatively new charity, we are making solid advances in adapting the profile of our Board. We are pleased to have had a new trustee join us this year. As a barrister, Jack Duffy brings invaluable insights to strengthen the board's expertise. We have also joined Aspire, a new programme developed by Bristol-based BeOnBoard to provide access to boards for aspiring trustees, especially from under-represented segments.

We are pleased to have welcomed three 'aspiring' trustees as part of the programme, who are now regularly attending our board meetings and other relevant activities.

Alliance of Sport

Chair's report

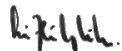
For the year ended 30 June 2022

Next steps

It is clear that, even as the shadow of the pandemic seems to have finally lifted, we will face many challenges driven by high inflation, high energy prices and continued geopolitical uncertainties.

This will be new territory for many, especially for younger generations that grew up in times of low inflation and low interest rates. It will test society to the limit, with potentially direct consequences on the Criminal Justice System.

I am confident we will be able to continue to work with our current and new partners in the state, private and voluntary sectors to meet existing and new challenges and do our part in helping reduce crime and reoffending through the power of sport and physical activity in such challenging times.



Lucio Mesquita – Chair of the Board of Trustees

Alliance of Sport

Report of the trustees

For the year ended 30 June 2022

BOARD OF TRUSTEES' ANNUAL REPORT

The Board of Trustees of the Alliance of Sport ("AoS" or the "Charity") is pleased to present AoS's Annual Report, and Financial Statements together with the report of the independent auditors for the year ended 30 June 2022.

The Board of Trustees' report has been prepared pursuant to the provisions applicable to large charities. The reference and administrative details set out on page 1 form part of this report.

The accounts have been drawn up in compliance with the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and in accordance with the Charity's Constitution.

Objectives and Activities

The Trustees review the aims, objectives and activities of the Charity annually to ensure they remain relevant and focused on the charitable objectives.

Charitable Objectives

As set out in our Constitution, the charitable objectives of the Alliance of Sport are:

- The advancement of education, in particular (but without limitation) in relation to the role of participation in sport in the prevention of crime and recidivism, including, but not limited to, through the publication of research; the promotion of best practice in the delivery of sports projects and the promotion of training in delivery of such projects;
- To aid and support the prevention of crime and recidivism and the rehabilitation of offenders, and to advance the education of prisoners, those on probation and young people who in the opinion of the Trustees are at risk of involvement in criminal activity, in particular (but without limitation) by enabling and supporting participation in sport; and
- The advancement of such other charitable purposes by the promotion of participation in sport as the Charity Trustees shall from time to time select.

The Alliance of Sport exists because the potential for sport being used effectively to prevent offending and reoffending remains widely misunderstood and largely under-utilised.

The Alliance of Sport was registered in 2019 to act as an interface for key stakeholders and a 'go-to' organisation for those interested in using sport and physical activity to increase the health and promote the quality of life for its beneficiaries being those, predominantly, involved with, or on the fringes of the Criminal Justice System.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2022

About us

At AoS, we envision a fairer society, free from crime in a more just world.

Our Mission is to build a better and safer society through the use of sport and physical activity in the Criminal Justice System and by actively helping the sector in its efforts to reduce violence, crime and reoffending.

Our core values:

- **Solidarity:** Together we listen, learn and advocate doing “the right thing” by stepping in as a catalyst of change. Governance and transparency promote confidence.
- **Trustworthiness:** We seek always to be clear about what we do, follow through on our promises and deliver when we say we will.
- **Impact:** We stretch the boundaries of learning and innovation, gathering the sector around our values, by building trust to co-ordinate efforts and share best practices.
- **Stewardship:** Selecting trustworthy partners, guiding, monitoring, measuring and seeking feedback across the stakeholder spectrum is central to our values.

Our activities as approved by the Trustees for year ended 30 June 2022:

- **Impact** by Supporting Others – Helping individuals and organisations in reducing violence, crime and reoffending.
- **Impact** through Evidence – Capturing data to prove best practices in reducing violence, crime and reoffending.
- **Impact** by Communicating – Clear and concise guidance about what does and doesn’t work.
- **Impact** through Delivery – Building a nationwide portfolio of solutions supporting sport in criminal justice.

Our strategic objectives as approved by the Trustees for year ended 30 June 2022:

- A more robust evidence base for policy, practice and investment.
- Confident and skilled teams using sport in the Criminal Justice System.
- Increased awareness and support for sport in the Criminal Justice System.
- Assuring strength in governance and financial sustainability.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2022

The Problem

There is widespread acknowledgement that sport and physical activity can be a cost-effective tool to stimulate wellbeing and positive social change. However, its potential as a vehicle to prevent harm and reduce the number of people involved with the Criminal Justice System is significantly under-utilised and is often seen as a 'nice to have', not a must.

Across England and Wales, there is a vast range of organisations and promising practice that use sport and physical activity to reduce crime, violence and reoffending. However, it is piecemeal and not well understood. Much of it frequently starts and stops, which ultimately can do more harm than good.

We know that the people involved with, or at risk of entering the Criminal Justice System already experience a disproportionately higher rate of poor mental and physical health - much of it intensified by early childhood abuse, neglect and trauma, adverse social circumstances and higher rates of alcohol and substance misuse. This phenomenon extends even further for those groups who are over-represented in the system.

The COVID-19 pandemic and rising cost of living has further exacerbated inequalities, placing more barriers on people's ability to succeed and live positive, law-abiding lives. Another observation is the adverse impact this has had on many of the staff in our partner organisations. Ultimately this reduces the opportunities and support for beneficiaries and places a greater strain on the government and the financial purse.

Public benefit statement

The Charity Commission's general guidance on public benefit has been used when reviewing aims and objectives and planning future activities.

AoS provides a crucial interface for key stakeholders such as community organisations, academia, sport, businesses, criminal justice agencies, governments, commissioners and international agencies.

The Charity is well placed to deliver research and advocacy projects along with providing support and co-ordination in the pursuit of tackling some of the key issues that exist in criminal justice and in the lives of our beneficiaries. This includes building multi-stakeholder partnerships and providing resources and support for local organisations and services.

The Charity also advocates for local role models and ambassadors who have lived experience to elevate the power of sport and physical activity in crime prevention and criminal justice. The Charity promotes selected champions who are using positive activities to change lives on a daily basis. This approach enables the AoS to build a robust evidence base and maximise its impact by helping to advance policy and best practice, which ultimately increases opportunities and support for our beneficiaries.

Main achievements delivered against our strategic objectives in the past 12 months include:

A more robust evidence base for policy, practice and investment

- Working with partners to create and support new research projects directed to sport in criminal justice:
 - In October 2021, NHS England commissioned the Alliance of Sport to set up a Taskforce on Physical Activity and Sport in the Criminal Justice System. As such, the Alliance worked across government and engaged its network (including groups of children and adults with lived experience of the justice system) to co-design a national plan for tackling health inequalities and increasing support and positive outcomes for our mutual beneficiaries.
 - Continued working with the University of Birmingham to support the evaluation of the Levelling the Playing Field project. The interim report is due to be launched in Autumn 2022 and the final report is due in July 2023.
 - Continued working with academics at the University of Gloucestershire and the University of Bath to support an evaluation into effective partnership working between sport and criminal justice organisations. The report is being designed to provide a guide for building effective partnerships and is due to be released in Autumn 2022.
 - Completed an international research project for the Thailand Institute of Justice. The report, due to be released in Autumn 2022, makes five overarching recommendations to advance the role of physical activity and sport as part of international crime prevention and desistance strategies.
- New funding initiatives directed to sport in criminal justice:
 - As a national partner of Sport England, AoS agreed 17 grants totalling £81,104. Below are just some examples of how these funds have generated impact for AoS Network members:
 - Street Soccer London used their grant to create a 'Boot Room' where young people can chill out, watch football, play video games and have informal conversations with staff. Their voices are heard, and they are encouraged to take steps towards achieving ambitions in coaching, refereeing, volunteering, youth work, work experience or employment.

Coordinator Jack Badu said: “The grant has been crucial. It has allowed our participants to have more of a say and engage on a deeper level. It has given us space to develop better relationships and provide further support. The Boot Room is where I can be a critical friend, not just a football coach”.
 - Positive Youth Foundation used their grant to expand Saturday morning football provision (venue hire and staff training) for up to 80 children in the socially deprived but ethnically diverse Hillfields area of Coventry.

Nikki Miles, Positive Youth Foundation's Programmes Lead – Physical Activity and Sport, said: "Coming out of lockdown, we knew there was a need to revive the Saturday morning session because there is not much other free provision out there. It has given us another avenue to support those younger age groups. It has been a huge boost for them, and we've had a much bigger cohort of young people from the Hillfields and Foleshill areas come out to engage with us".

- Gloves Not Gunz used their grant to expand provision of their boxing, martial arts and yoga programme for under-18s in Croydon, south London.

Gloves Not Gunz co-founder Adam Ballard said: "The grant has allowed us to add a new session which reaches a different demographic. It has allowed more young people to have access to free sport and enrichment. Expanding our services is something greatly needed in Croydon. Since the Covid restrictions have eased, we have been busier than ever".

- Sharks Community Trust used their grant to run a weekly rugby session in HMYOI Werrington in Staffordshire to engage children in physical activity.

Sharks Community Trust's Education Manager, Des Howlett, said: "The feedback we got from the young people on the project was overwhelmingly positive. Having raised those aspirations, we now look forward to returning to give more opportunities for them to enjoy rugby and flourish as players and leaders".

- Increased number of organisations sharing data with AoS:
 - Driving collective impact efforts is key to building a robust evidence base. As part of our Levelling the Playing Field project, a total of 41 organisations (+7 on last year) have agreed to share data and help demonstrate achievement towards the project's two common goals, namely:
 - Increase the number of ethnically diverse children taking part in sport and physical activity.
 - Prevent and divert ethnically diverse children from being involved with the Criminal Justice System.

This data is being captured by the University of Birmingham and will be shared as part of the Levelling the Playing Field Evaluation Report at the end of the project.

Confident and skilled teams using sport in the criminal justice system

- Growth in the number of people and organisations working with AoS:
 - In the past 12 months, AoS's support has been focused on helping the 106 partner organisations working with the Charity on the Levelling the Playing Field project (an increase of 26 on last year).

- Increase the number of individuals and organisations supported by AoS:
 - AoS implemented a new Learning and Development Framework that was formed through a working relationship with the Welsh Government and modelled on the National Training Framework on Violence Against Women, Domestic Abuse and Sexual Violence.

The Framework has six groups ranging from e-learning courses which are open access and available to anyone right through to targeted programmes that support leadership development. In this last year AoS, in partnership with many different training providers, offered 19 courses which received 571 attendances.
 - AoS worked with the Cranfield Trust over the past twelve months to increase support for leaders working with our Levelling the Playing Field Project. The Cranfield Trust use a 'journey to excellence scale' and participants reported a 15% increase in their performance and impact skills and a 6% rise in both their people management skills, and their leadership and development skills.
- Universal satisfaction of local partners:
 - Over the past 12 months, AoS has been working to establish the defining principles of its bespoke support offer. This process has been co-designed with children and young people, frontline staff, managers, academics and national leaders. For example:
 - Lucy Donovan, Development Manager at Positive Futures said: "Levelling the Playing Field provided the common ground for people to come together around this topic of supporting children, because there needs to be significant change".
 - Joe Jackson, founder of NPV Football Development in Wolverhampton, said "Sometimes you can feel as if you're banging your head against a brick wall, but it [being part of the Levelling the Playing Field network] makes you realise there are people across the UK who feel exactly as I do.

"It has been a real quality experience. It's really opened up our organisation to others in a similar situation. It's positive to know that, because sometimes you can feel like you're on your own. I look at pre-Covid and I look at our situation now, and I see lots and lots of positives. That's thanks to the support you guys have given us".
 - Jack Badu, Street Soccer London coordinator said: "It feels so good to be part of a 'family' spread across the country all striving to achieve the same goals".
 - Ant Bayou, Inclusion Manager at Rotherham United Community Sports Trust, said "Levelling the Playing Field have really enabled us to target the diverse areas of the town where support is needed the most.

"We have two communities just a stone's throw from the stadium which we have found difficult to engage with due to all the funding pots not really backing that agenda. Levelling the Playing Field is really focused on targeting ethnic minorities. Your ethos and values echo what we're trying to do as a trust".

Increased awareness and support for sport in the criminal justice system

- To broaden our reach across sectors through multi-media channels:
 - Communications services continued throughout the year producing growth across both the Alliance of Sport, Levelling the Playing Field project and APPG media platforms.
 - With over 2500 applications received nationally, AoS was shortlisted as one of the most exciting new organisations in the South West of England as part of the StartUp Awards National Series.

- Increased number of people engaged in AoS events:

- AoS continued providing secretariat for the All-Party Group (APPG) on Sport and Physical Activity in the Criminal Justice System. The Group held five meetings and one Annual General Meeting. The APPG engaged with 15 speakers and an average of 29 people per meeting.

Speakers included Nigel Huddleston MP, Minister for Sport, Tourism, Heritage and Civil Society, Marilyn Okoro, Olympic medallist (Team GB) and Professor Geoff Thompson MBE DL, former five-time world karate champion and Deputy Chair of the Birmingham 2022 Commonwealth Games Organising Committee.

The APPG is the central, constructive, cross-party voice in parliament that promotes sport-based interventions and physical activity as effective tools for diversion and prevention of crime and the rehabilitation of people involved with the Criminal Justice System.

The Rt.Hon Lord McNally, one of the APPG's Officers said *"This APPG has quickly become a major pathfinder and influencer. We're connecting with all the right people to help produce the evidence base and make involvement in sport a major game changer in how we treat young people in or on the fringes of the Criminal Justice System."*

- To expand and diversify the AoS donors and supporters:

- We are incredibly thankful to the ongoing support from all our supporters and sponsors, particularly during these difficult and challenging times. With the support from Comic Relief, London Marathon Charitable Trust, NHS England, Sport England and the John Armitage Charitable Trust (via New Philanthropy Capital), we have remained focused on our objectives and were able to continue providing support to many of the organisations across our network at a time when they needed it the most.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2022

We are also grateful to David Haze who joined the team as an AoS Ambassador. David has lived experience of the justice system and set out to stand-up paddle board the four largest lakes across the UK and in the process, broke four world records. David then went on to paddleboard the non-tidal River Thames, broke another world record and in total raised £1,038 for the AoS.

Strategic priorities for 2022-2023 include the following:

Moving forwards AoS plans to launch its new strategy with a greater focus on growth and sustainability along with building the evidence base and using the learning to drive systemic change.

Commitments and priorities to be taken forward include:

- Working to scale up the Levelling the Playing Field project
- Providing secretariat to the APPG on Sport and Physical Activity in the Criminal Justice System
- Launching the Taskforce report and research publications focused on partnerships
- Launching the international research publication in partnership with the Thailand Institute of Justice
- Strengthening the diversity of our Board
- Approving our Diversity and Inclusion Action Plan at the August Trustee Meeting

Impact of COVID-19

The pandemic continued to impact on operations through the year. However, with the continued support and flexibility of our supporters and sponsors, AoS was able to adjust deliverables and ensure it continued to provide support for those network members and partners who needed it the most.

Building and maintaining relationships remained incredibly tough, especially because of how the pandemic impacted on all of our partner organisations differently. This did affect the delivery of services, with our local delivery partners all reporting significant challenges in coping with the demand placed on them by their beneficiaries.

Another significant impact is the adverse impact the pandemic has had on staff working across our partner organisations. Many key staff left their part-time mentoring and coaching roles to take up more secure roles outside of the sector.

With the need for providing a greater level of support and coordination for our network, this has adversely impacted on time spent on fundraising and strengthening governance. AoS is still in the process of repositioning the Charity following the pandemic and its revised strategy will be published early in the year 2022– 2023.

Equity, Diversity and Inclusion

The Alliance of Sport recognises its responsibilities and the role it must play to be a fully inclusive organisation and proactively tackle the inequalities that exist within the Criminal Justice System.

Currently, at the heart of the Charity's delivery is the Levelling the Playing Field project which aims to reduce the disproportionate number of ethnically diverse children involved with the Criminal Justice System. Furthermore, the funds AoS passes on through its partnership with Sport England are targeted at organisations primarily focused on engaging ethnically diverse children and young people.

In the year 2021-2022 the Alliance of Sport took part in Be On Board's first Aspire programme, designed to help build confidence and provide insights to aspiring board members from a diverse pool of participants. Our objective was also to identify potential trustees willing to join the Board.

At the heart of AoS is a team of 17 people - four ambassadors, two advisory members, seven consultants and four staff, together with five trustees.

A breakdown of the team is as follows:

- 18% are female,
- 23% are from ethnically diverse communities,
- 9% have declared a disability,
- 0% have declared as LGBTQ+,
- 18% have lived experience of the welfare and/ or justice system.

During this year, the Alliance of Sport managed a National Project Steering Group and worked with both a youth and adult Expert by Experience Group to strengthen representation and increase diversity of thinking. The representation of the wider groups were not measured in this year.

Statement on fundraising practices

AoS fundraising has been predominantly aimed at charitable trusts and statutory sources although the Charity has remained in the fortunate position of having past funders again seek out AoS rather than the charity approaching them.

The Charity has not undertaken any fundraising directly from the general public or used a professional fundraiser for this purpose. However, AoS has sought external support with generating additional funds from Trusts and Foundations.

Earlier in 2022, our ambassador David Haze completed another Stand-Up Paddle Boarding challenge to raise money for AoS as our aims and ambitions are well aligned to his passion and lived experiences. We actively promoted this activity across our network and encouraged donations through David's Just Giving page.

There have been no complaints due to any of our fundraising activities.

Structure, Governance and Management

The Alliance of Sport is a Charitable Incorporated Organisation (CIO) that uses a 'Foundation' model constitution. This model restricts official members of the Charity to the appointed Trustees. If the CIO is wound up, the members of the CIO have no obligation to contribute assets to cover liabilities and no further personal responsibility for settling Charity debts or obligations.

The Board is committed to achieving a fair representation of the people and communities the Charity aims to serve. As a result, gender, ethnicity, age and lived experience are all key features included within the Trustee Skills and Experience Matrix. At present, the Board is seeking to recruit additional members maintaining a minimum target representation of 30% female, and 30% ethnically diverse members to assure ample diversity.

All Trustees participate in an induction, receive a Trustee Handbook and the opportunity to attend meetings in advance of becoming a Trustee of Alliance of Sport. This year Jack Duffy joined the Charity as a Trustee.

The Board meets a minimum of four times a year and currently has a Finance, Audit and Risk Committee (FARC).

The FARC also meets at least four times a year and its purpose is to advise the Board of Trustees and provide assurance through independent and objective reviews on the adequacy of internal controls, including audit arrangements (independent external audit), financial management, financial information, assurance arrangements including governance, risk management, risk appetite and compliance with legislation. The Charity has a Manual of Financial Policies which is reviewed every two years or more often if specific circumstances arise. The regular FARC meetings review selected governance policies and internal controls on a rotational basis.

A new Fundraising Committee will advise the Board of Trustees and help create a new ethical policy and guiding principles for funders. It will also support the development and implementation of a new Fundraising and Income Generation Plan for AoS.

Day-to-day management of the Charity is delegated by the Charity Board of Trustees to its Chief Executive James Mapstone.

Risk

AoS closely monitors the risks to which it is exposed, mitigating effects where possible, to assure the sustainability of its operations and protection of funds provided by its sponsors, without compromising its objectives.

The FARC reviews the updated risk analysis on a quarterly basis and discusses the net risk exposure (once controls are deemed sufficiently effective to mitigate risks and actions developed to reduce remaining risks), which are presented by management in the format of a Risk Quadrant.

The risk categories reviewed include governance, external, regulatory and compliance, financial and operations. Our process and approach to managing risk ensures that Trustees can take informed decisions and support the overall achievement of our aims and objectives.

Financial Review

Alliance of Sport is pleased to report on its financial performance for its third year of activities as at and for the year ended 30 June 2022. Despite the continuing challenges of the COVID pandemic, still evident in the charity sector, AoS has successfully adapted its activities to support the organisations within its network, to deliver its ongoing and new projects.

The Charity's turnover for the year was £417,398 (2021: £588,209). The reduction in income is partly due to having received part of our project funding in the prior financial year and carrying forward a restricted reserve to cover outgoings in 2021-22 (grants from Sport England's Tackling Inequalities Fund (TIF). It also reflects the need to focus more on operational activities which has helped to further diversify our activities with a view to strengthening our future pipeline of fundraising activities. We are particularly grateful to Comic Relief, John Armitage Charitable Trust, London Marathon Charitable Trust (LMCT) and Sport England, as well as NHS England, for the confidence placed in AOS and for the generous grants awarded. All our funders continue to be supportive of the operational challenges we have faced due to the pandemic which is greatly appreciated; our ambassador, David Haze, has also continued to raise valuable funds for the Charity.

During the year AoS continued to deliver its ongoing project, Levelling the Playing Field (LtPF), for the second year. It has also issued grants to numerous organisations to help them engage mutual beneficiaries (funded by Sport England's Tackling Inequalities Fund) and completed its international research project for the Thailand Institute of Justice which began last year. In addition, AoS secured funding from NHS England for work on a new Taskforce and generated £1,038 from donations. Restricted projects (LtPF and the NHS Taskforce) comprised of 89% of total income; the balance, being unrestricted funds, was appropriated to cover core costs.

AoS continued to closely monitor controls and implement budgetary constraints, particularly in terms of overheads and core costs which were close to £70,000 below budget. Total costs amounted to £401,751 (2021: £418,231). Three restricted projects accounted for 90% of total outgoings, core costs amounted 10%. In the prior year, expenditure on restricted projects had accounted for 72% of total disbursements.

In addition to triggering operational challenges, the pandemic continues to affect the Charity's ability to access new sources of income as funders continued to focus on meeting more urgent needs of charities due to COVID.

AoS recorded an overall surplus of £15,647 (2021: surplus £169,978) which includes a surplus of £8,964 from restricted fund activities. The surplus of £6,683 on unrestricted funds is an improvement of £53,886 against the budgeted deficit. Consequently, this now increases the unrestricted reserve to £61,405 (2021: £54,722) which is earmarked to cover unfunded core activity costs assuring the sustainability of the Charity.

Reserves policy

The Charity's reserves policy is to monitor levels of unrestricted resources on hand to achieve a level of reserves which is sufficient to cover at least six months of core costs (£40,000). This is designed to ensure:

- an adequate level of working capital sufficient to fund short-term core costs;
- a cash reserve to cover unexpected costs or unanticipated loss of income; and
- an ability to execute actions to secure new sources of funding to ensure sustainability.

In support of this policy, AoS will continually pursue alternative and additional sources of income to sustain and build upon the foundation of existing unrestricted reserves, ensuring the Charity's ability to function as a going concern and deliver its charitable objectives.

Going Concern

Despite the easing of the pandemic's restrictions, the impacts on the global economy and in particular, the charity sector continue. This year the Charity has had to focus on its operational activities more intensely to support its network organisations and existing projects over the past year. The charity has however been able to diversify its funding with a grant from NHS England. This meant that AoS was able to further demonstrate its ability to work across government and carry out research which has helped to identify additional opportunities moving forwards.

The Trustees have considered the Charity's current and future financial position. The Charity has general reserves (unrestricted) of £61,405 (2021: £54,722) and a total cash balance of £325,684 (2021: £482,155).

AoS remains focussed on securing funds and is currently working with potential funders on several initiatives that, if successful, will help to scale impact and further evidence the role of sport in crime prevention and criminal justice. These initiatives are ongoing with many report/ publications and recommendations due to be launched early in the year 2022-23.

The Trustees therefore consider that the Charity will have sufficient unrestricted reserves and cash flow to continue as a going concern.

Grant Making Policy

A partnership with Sport England began in 2021 enabling AoS to distribute small grants from the Tackling Inequalities Fund (TIF) to some of our local delivery partners. This continued during the current financial year allowing a further 17 grants to be distributed. AoS is remunerated through a small management fee deducted from the grant proceeds as a contribution towards its core costs.

The grant process (from Sport England's new Together Fund) comprises:

- Application Phase:
 - AoS invites local delivery partners operating in England to submit Expressions of Interest (EOI). Support and guidance are provided for applicants to ensure equal access opportunities are achieved.
 - Applicants must submit evidence and demonstrate compliance with due diligence checks and a Finance Code of Conduct.
- Due Diligence:
 - AoS team members review each application to ensure they meet the Together Fund's criteria and compliance with financial controls, governance, etc.
 - Once satisfied, each EOI is submitted to Sport England using an online process for approval.
- Granting Awards:
 - Upon approval by Sport England, AoS issues a grant award letter and makes payment once the letter has been signed and returned by the recipient.
- Grant monitoring:
 - AoS maintains contact with recipient to ensure the grant was used appropriately and gathers evidence of impact and spending for Sport England.
 - AoS shares relevant information with Sport England to further enhance the partnership and process for distributing grants through national partners.

Statement of responsibilities of the Trustees

The Trustees are responsible for preparing the annual Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the Charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure of the Charity for the year.

In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity's SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The Trustees 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees, being members of the Charity, are entitled to voting rights. However, they have no beneficial interest in the Charity.

Alliance of Sport

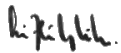
Report of the trustees

For the year ended 30 June 2022

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the Charity for the year ended 30 June 2022.

Approved by the Trustees on 9 November 2022 and signed on their behalf by



Lucio Mesquita – Chair of Trustees

Independent auditors' report

To the members of

Alliance of Sport

Opinion

We have audited the financial statements of Alliance of Sport (the 'charity') for the year ended 30 June 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 30 June 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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's 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.

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.

Independent auditors' report

To the members of

Alliance of Sport

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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 they 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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

Independent auditors' report

To the members of

Alliance of Sport

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the members of

Alliance of Sport

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 10 November 2022

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Alliance of Sport

Statement of financial activities

For the year ended 30 June 2022

	Note	Restricted £	Unrestricted £	2022 Total £	(restated) 2021 Total £
Income					
Donations	3	-	1,038	1,038	1,807
Charitable activities	4	370,360	46,000	416,360	566,402
Other trading activities	5	-	-	-	20,000
Total income		<u>370,360</u>	<u>47,038</u>	<u>417,398</u>	<u>588,209</u>
Expenditure					
Raising funds		-	11,876	11,876	15,470
Charitable activities		<u>361,396</u>	<u>28,479</u>	<u>389,875</u>	<u>402,761</u>
Total expenditure	7	<u>361,396</u>	<u>40,355</u>	<u>401,751</u>	<u>418,231</u>
Net surplus / (deficit) and movement in reserve funds	9	8,964	6,683	15,647	169,978
Reconciliation of reserve funds:					
Total funds brought forward		<u>360,095</u>	<u>54,722</u>	<u>414,817</u>	<u>244,839</u>
Total funds carried forward		<u><u>369,059</u></u>	<u><u>61,405</u></u>	<u><u>430,464</u></u>	<u><u>414,817</u></u>

All reported balances relate to continuing activities; the Charity had no other recognised gains or losses other than those stated above. Movements in reserve funds are disclosed in Note 16.

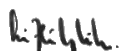
Alliance of Sport

Balance sheet

As at 30 June 2022

	Note	£	2022 £	(restated) 2021 £
Fixed assets				
Tangible assets	12		290	2,782
Current assets				
Debtors	13	204,939		22,287
Cash at bank		<u>325,684</u>		<u>482,155</u>
		530,623		504,442
Liabilities				
Creditors: amounts falling due within 1 year	14	<u>100,449</u>		<u>92,407</u>
Net current assets			<u>430,174</u>	<u>412,035</u>
Net assets	15		<u><u>430,464</u></u>	<u><u>414,817</u></u>
Funds	16			
Restricted funds			369,059	360,095
Unrestricted funds				
General funds			<u>61,405</u>	<u>54,722</u>
Total charity funds			<u><u>430,464</u></u>	<u><u>414,817</u></u>

Approved by the Trustees on 9 November 2022 and signed on their behalf by



Lucio Mesquita, Chair of Trustees

Alliance of Sport

Statement of cash flows

For the year ended 30 June 2022

	Note	2022 £	(restated) 2021 £
Cash from operating activities:			
Net cash provided by (used in) operating activities	17	<u>(156,471)</u>	<u>271,492</u>
Cash flows from investing activities:			
Proceeds from the sale of fixed assets		-	1,201
Purchase of fixed assets		<u>-</u>	<u>(873)</u>
Net cash provided by investing activities		<u>-</u>	<u>328</u>
Increase (decrease) in cash and cash equivalents in the year		(156,471)	255,074
Cash and cash equivalents at the beginning of the year		<u>482,155</u>	<u>227,081</u>
Cash and cash equivalents at the end of the year		<u>325,684</u>	<u>482,155</u>

The charity has no long term financing arrangements that require disclosure.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Alliance of Sport (also known as Alliance of Sport in Criminal Justice, "AoS", and here also referred to as 'the Charity') meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. As the COVID-19 pandemic has had a profound effect on the economy in general, management and the trustees have taken measures to secure the charity's current and future financial position. Operating activities were modified and initiatives adopted to assure the wellbeing of staff and associates. The charity holds unrestricted general reserves of £61,405 and a cash balance of £325,684 at the latest balance sheet date. The trustees believe that these balances, in addition to fundraising activities over 12 months from the date on which these financial statements are approved, will assure it has sufficient resources to assure it continues as a going concern over the foreseeable future.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a specified service being rendered is deferred until criteria for income recognition are met.

d) Interest receivable

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

e) Reserve funds

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

1. Accounting policies (continued)

f) Expenditures and non-recoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

g) Allocation of support and governance costs

Support costs are incurred for functions that support the work of the charity but are not directly disbursed for charitable activities. Governance costs include the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2022	2021
Raising funds	3%	7%
Charitable activities	97%	93%

h) Grants payable

Grants payable are recognised as expenditure when the charity has a constructive obligation to transfer resources to a third party.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Furniture and fixtures	5 years	Straight line
Computer equipment	3 years	Straight line

Items of equipment are capitalised if the purchase price exceeds £500. Amounts are written off if considered to be impaired.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Receivables are written off if not considered to be recoverable.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with original maturities of three months or less from the date of acquisition.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the outflow of funds to a third party and the amount due to settle the obligation can be reliably measured. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

m) Financial instruments

As the charity's financial assets and financial liabilities are classified as basic financial instruments, they are initially recognised at transaction value and subsequently measured at their settlement value.

n) Pension costs

A group personal pension scheme is provided for employees. There are no further liabilities other than that already recognised in the Balance Sheet.

o) Accounting estimates and key judgements

When applying the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors considered to be relevant in the circumstances. Actual results may differ from these estimates.

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

Key areas of uncertainty that may have a significant effect on estimates and, consequently, on the amounts recognised in the financial statements are described below:

Depreciation

As described in Note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Asset impairment

In the event a fixed asset or an amount receivable is not expected to be recovered in the normal course of the charities activities, a provision for impairment is recorded or the amount is directly written off to the Statement of financial activities.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

2. Prior period comparatives: statement of financial activities (restated)

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	-	1,807	1,807
Charitable activities	491,310	75,092	566,402
Other trading activities	-	20,000	20,000
Total income	491,310	96,899	588,209
Expenditure on:			
Raising funds	-	15,470	15,470
Charitable activities	301,319	101,442	402,761
Total expenditure	301,319	116,912	418,231
Surplus / (deficit)	189,991	(20,013)	169,978
Transfers between funds	-	-	-
Net movement in reserve funds	189,991	(20,013)	169,978

3. Income from donations

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Donations	-	975	975	1,807
Gift Aid	-	63	63	-
	-	1,038	1,038	1,807

All income from donations in the prior period was unrestricted.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
London Marathon Charitable Trust	345,460	-	345,460
Comic Relief	-	10,000	10,000
John Armitage Charitable Trust	-	36,000	36,000
NHS England	<u>24,900</u>	<u>-</u>	<u>24,900</u>
Total income from charitable activities	<u>370,360</u>	<u>46,000</u>	<u>416,360</u>

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
London Marathon Charitable Trust	293,209	-	293,209
Sport England	198,101	-	198,101
Comic Relief	-	40,000	40,000
Thailand Institute of Justice	<u>-</u>	<u>35,092</u>	<u>35,092</u>
Total income from charitable activities	<u>491,310</u>	<u>75,092</u>	<u>566,402</u>

5. Income from other trading activities

	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Consultancy	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>

All income from other trading activities in the prior period was unrestricted.

6. Government grants

The charitable company receives government grants, defined as funding from Sport England and Thailand Institute of Justice to fund charitable activities. The total value of such grants in the period ending 30 June 2022 was £NIL (2021: £233,193) There are no unfulfilled conditions or contingencies attaching to these grants.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

7. Total expenditure

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2022 Total £
Staff (Note 10)	5,079	130,813	7,967	7,967	151,826
Premises	-	-	-	(594)	(594)
Back office costs	-	-	-	2,316	2,316
Travel and subsistence	-	7,295	-	2,038	9,333
Website and comms (including project costs)	365	19,250	-	364	19,979
Equipment and software (including project costs)	-	-	-	2,632	2,632
Insurance	-	-	-	871	871
Audit and accountancy services	-	-	4,320	-	4,320
Consultancy and professional fees	5,325	13,377	-	-	18,702
Depreciation and loss on disposals	-	-	-	2,492	2,492
Bad debt, bank charges and interest	-	-	-	1,200	1,200
PR and branding	-	14,104	-	-	14,104
Grants payable (note 8)	-	104,104	-	-	104,104
Levelling the Playing Field project costs	-	70,466	-	-	70,466
Sub-total	10,769	359,409	12,287	19,286	401,751
Allocation of support and governance costs	1,107	30,466	(12,287)	(19,286)	-
Total expenditure	11,876	389,875	-	-	401,751

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

7. Total expenditure (restated prior period comparative)

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2021 Total £
Staff costs (note 10)	11,362	125,605	12,394	12,394	161,755
Premises costs	-	-	-	10,754	10,754
Training	-	-	-	1,000	1,000
Back office costs	-	-	-	235	235
Travel and subsistence	26	1,481	-	-	1,507
Website and comms (including project costs)	168	18,244	-	649	19,061
Equipment and software (including project costs)	-	489	-	2,891	3,380
Insurance	-	-	-	852	852
Audit and accountancy services	-	-	4,200	-	4,200
Consultancy and professional fees	-	41,079	-	4,327	45,406
Depreciation and loss on disposals	-	-	-	3,458	3,458
Bad debt, bank charges and interest	-	-	-	2,874	2,874
PR and branding	-	385	-	405	790
Grants payable (note 8)	-	90,048	-	-	90,048
Levelling the Playing Field project costs	-	72,391	-	-	72,391
Other governance costs	-	-	520	-	520
Sub-total	11,556	349,722	17,114	39,839	418,231
Allocation of Support and Governance costs	3,914	53,039	(17,114)	(39,839)	-
Total expenditure	15,470	402,761	-	-	418,231

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

8. Grants payable

Sport England's Tackling Inequalities Fund (TiF) had deposited with AoS the sum of £99,053 at the end of the previous financial year to be passed onto community network organisations selected by AoS in the form of grants, once these were pre-approved by Sport England. These funds were brought forward as restricted funds and passed on as grants to beneficiaries during the year. These grants are recorded as expenditure from charitable activities and recipients were as follows:

For the Levelling the Playing Field project, bursaries of £1,000, funded by LMCT, were paid to organisations within our network that were involved in the project as a contribution towards their costs.

	2022	2021
	£	£
Tackling Inequalities Fund		
Aptitude CIC	4,946	6,980
Ellesmere Youth Project	2,800	7,280
Fight4Change	4,800	-
Gloves not Gunz	4,976	-
InPower Academy	4,800	6,720
NPV Football Development	5,000	7,000
Positive Youth Foundation	4,950	6,930
Reach Up Youth	4,845	6,000
Rotherham United	5,000	-
Sharks Community Trust	4,850	-
Sport 4 Life	4,925	6,178
Sporting Elite CIC	5,000	7,000
Sports Connect	4,200	-
Street Soccer London	4,640	6,860
TSA Sport and Education	-	7,000
Unity Gym Project	5,000	7,800
Urban Yogis	4,892	8,050
Young Minds Together	5,480	-
Zest	-	6,250
Levelling The Playing Field		
Grants under £2,000 to institutions	<u>23,000</u>	<u>-</u>
Total	<u><u>104,104</u></u>	<u><u>90,048</u></u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

9. Net movement in reserve funds

This is stated after charging:

	2022	2021
	£	£
Loss / (profit) on disposal of fixed assets	-	965
Depreciation	2,492	2,493
Operating lease payments	Nil	9,360
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration (statutory audit including VAT):	4,320	4,200
	<u>4,320</u>	<u>4,200</u>

10. Staff costs and information on employees

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	138,113	147,414
Social security costs	10,293	10,962
Pension costs	3,420	3,379
	<u>151,826</u>	<u>161,755</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer and Chief Operating Officer. The total employee benefits of the key management personnel were £99,123 (2021: £108,268).

	2022	2021
	No.	No.
Average head count	<u>3.4</u>	<u>3.3</u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

12. Tangible fixed assets

	Furniture and fixtures £	Computers and IT infrastructure equipment £	Total £
Cost			
At 1 July 2021	631	7,476	8,107
Disposals	<u>(631)</u>	<u>-</u>	<u>(631)</u>
At 30 June 2022	<u>-</u>	<u>7,476</u>	<u>7,476</u>
Depreciation			
At 1 July 2021	631	4,694	5,325
Charge for the year	-	2,492	2,492
On disposals	<u>(631)</u>	<u>-</u>	<u>(631)</u>
At 30 June 2022	<u>-</u>	<u>7,186</u>	<u>7,186</u>
Net book value			
At 30 June 2022	<u><u>-</u></u>	<u><u>290</u></u>	<u><u>290</u></u>
At 30 June 2021	<u><u>-</u></u>	<u><u>2,782</u></u>	<u><u>2,782</u></u>

13. Debtors

	2022 £	2021 £
Trade debtors	181,830	21,200
Prepayments	<u>23,109</u>	<u>1,087</u>
	<u><u>204,939</u></u>	<u><u>22,287</u></u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

14. Creditors : amounts due within 1 year

	2022 £	(restated) 2021 £
Trade creditors	35,600	5,780
Accruals	32,628	76,627
Other taxation and social security	3,221	3,140
Grants payable	<u>29,000</u>	<u>6,860</u>
	<u>100,449</u>	<u>92,407</u>

15. Analysis of net assets by type of fund

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	290	290
Current assets	464,091	66,532	530,623
Current liabilities	<u>(95,032)</u>	<u>(5,417)</u>	<u>(100,449)</u>
Net assets at 30 June 2022	<u>369,059</u>	<u>61,405</u>	<u>430,464</u>
	Restricted funds £	Unrestricted funds £	Total funds £
Prior year comparative (restated)			
Tangible fixed assets	-	2,782	2,782
Current assets	426,477	77,965	504,442
Current liabilities	<u>(66,382)</u>	<u>(26,025)</u>	<u>(92,407)</u>
Net assets at 30 June 2021	<u>360,095</u>	<u>54,722</u>	<u>414,817</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

16. Movements in funds

	(Restated) At 1 July 2021 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2022 £
Restricted funds					
Levelling the Playing Field	263,809	345,460	(240,210)	-	369,059
Tackling Inequalities Fund	96,286	-	(96,286)	-	-
Taskforce	-	24,900	(24,900)	-	-
Total restricted funds	360,095	370,360	(361,396)	-	369,059
Unrestricted funds					
General funds	54,722	47,038	(40,355)	-	61,405
Total unrestricted funds	54,722	47,038	(40,355)	-	61,405
Total funds	414,817	417,398	(401,751)	-	430,464

Purposes of restricted funds

Levelling the Playing Field

Levelling the Playing Field (LtPF) is a 42 month project which launched in 2020 funded by the London Marathon Charitable Trust (LMCT). The Project is designed to develop and promote programmes of sport and physical activity and increase the support and opportunities for ethnically diverse children who are on the fringes of, or already involved with, the Youth Justice System.

Tackling Inequalities Fund

The Tackling Inequalities Fund (TIF) is an initiative which launched in 2021 and is funded by Sport England. The Fund is designed to alleviate some of the challenges presented by the COVID pandemic by encouraging under-privileged groups to become more active through the power of sports. AoS was appointed as a National Partner and mandated to pass on small grants to numerous Local Delivery Partners at its discretion once approved by Sport England.

Taskforce

NHS England has provided AoS with funds to assist in developing a plan to promote physical activity and sport in the Criminal Justice System in England and Wales. The project has engaged individuals with lived experience of the justice system together with numerous practitioners and policymakers advising trusts and foundations.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

16. Movements in funds (continued)

Prior year comparative (restated)

	At 31 July 2020 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2021 £
Restricted funds					
Levelling the Playing Field	170,104	293,209	(199,504)	-	263,809
Tackling Inequalities Fund	-	198,101	(101,815)	-	96,286
Total restricted funds	<u>170,104</u>	<u>491,310</u>	<u>(301,319)</u>	-	<u>360,095</u>
Unrestricted funds					
General funds	74,735	96,899	(116,912)	-	54,722
Total unrestricted funds	<u>74,735</u>	<u>96,899</u>	<u>(116,912)</u>	-	<u>54,722</u>
Total funds	<u>244,839</u>	<u>588,209</u>	<u>(418,231)</u>	-	<u>414,817</u>

17. Reconciliation of surplus to net cash flow from operating activities

	2022 £	(restated) 2021 £
Net surplus / (deficit) in the year	15,647	169,978
Adjustments for non cash items:		
Depreciation charges	2,492	2,493
Gain on sale of fixed assets	-	965
Decrease / (increase) in debtors	(182,652)	13,758
Increase / (decrease) in creditors	8,042	84,298
Net cash provided by (used in) operating activities	<u>(156,471)</u>	<u>271,492</u>

18. Operating lease commitments

The charity had no operating leases at the balance sheet dates.

19. Related party transactions

There were no related party transactions in the current or prior year.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2022

20. Prior period restatement

The prior period has been restated for the accrual of Levelling the Playing Field project costs. The net effect is as follows:

Funds brought forward into 2020-21

	2021 £
Restricted fund brought forward into 2020-21 per signed accounts:	186,850
Additional accrual of expenditure during 2019-20:	<u>(16,746)</u>
Restricted fund brought forward into 2020-21, restated:	<u><u>170,104</u></u>

Accruals, expenditure and funds carried forward at 31 March 2021

	Accruals £	Total expenditure £	Restricted fund carried forward into 2021-22 £
Per signed accounts:	19,691	378,041	320,745
Additional accrual of expenditure during 2019-20:	16,746	-	(16,746)
Additional accrual of expenditure during 2020-21:	<u>40,190</u>	<u>40,190</u>	<u>(40,190)</u>
Restated:	<u><u>76,627</u></u>	<u><u>418,231</u></u>	<u><u>263,809</u></u>

There is no net effect on unrestricted funds.

ALLIANCE OF SPORT

England & Wales - Charity number 1183521

Accounts

Charity no. 1183521



Report and Audited Financial Statements
30 June 2021

Alliance of Sport

Reference and administrative details

For the year ended 30 June 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Alliance of Sport is a Charitable Incorporated Organisation registered with the Charity Commission in England and Wales on 21 May 2019

Other names used	Alliance of Sport in Criminal Justice	
Charity registration number	1183521	
Registered office address	PO Box 1211 Bristol BS36 9BD	
Trustees	Lucio Mesquita Ivan Clark Richard Hiscoke Stacie Shelton Brian Anderson	Chair of Trustees (Resigned January 2021)
Executive team	James Mapstone Justin Coleman	Chief Executive Chief Operating Officer
Bankers	Barclays Bank UK plc Business Banking Barclays House 1 st Floor, 5 St Ann's Street East Quayside Newcastle upon Tyne NE1 2BH	
Solicitors	Veale Wasborough Vizards Narrow Quay Bristol, BS1 4QA	
Auditors	Godfrey Wilson Limited 5 th Floor, Mariner House 62 Prince Street Bristol, BS1 4QD	

CHAIR'S MESSAGE

Like any other charitable organisation in the UK, the Alliance of Sport faced a really challenging year, as developing projects amidst an international pandemic and supporting our delivery partners through ever-changing COVID-19 restrictions and regulations tested everyone's commitment to deliver the kind of challenging and complex programmes we are involved with.

I am pleased to say that the Alliance of Sport's team and our delivery partners more than met these challenges, helping further our aims and objectives, from shaping best practice for physical activity to reduce crime and reoffending to helping develop informed and evidence-based policy at both UK and international levels.

The team found creative ways to develop and maintain partnerships with all our key stakeholders despite the limited opportunities to engage face-to-face for most of the year. This included interactions with members of the Criminal Justice System, government, academic institutions, sport and business organisations, community groups and much more.

In our expert advocacy role, we are pleased to have been invited to engage directly with a new All-Party Parliamentary Group on Sport and Physical Activity in the Criminal Justice System, a vital cross-party group aimed at better understanding what are the best policies to help reduce reoffending and crime as a whole through physical activity and sport.

Our expertise is also being recognised beyond the UK, with Thailand's Institute for Justice having commissioned a study from the Alliance of Sport on the global use of sport for youth crime prevention and criminal justice. We hope this will be one of many future opportunities for the Alliance of Sport to use its evidence-based approach to provide expertise to policy makers beyond these shores.

Despite the delivery challenges posed by the pandemic, I am pleased to say that our Levelling the Playing Field programme, co-developed with the Youth Justice Board, is going from strength to strength, already showing a positive impact at local level. For that, we are also thankful to the great network of local partners developed across England and Wales and the programme's funder, the London Marathon Charitable Trust, for their support and adaptability throughout a very unusual and unpredictable year.

We also want to thank David Haze for raising funds for the Alliance of Sport through his recently completed Stand-Up Paddle Boarding challenge. David has since accepted our invitation to become an Alliance of Sport ambassador, a great fit given the alignment between our aims and ambitions and his lived experiences and belief in the transformational impact sport can have on those who are going, or have been through the Criminal Justice System.

Although pleased with what we have achieved barely two years since we formally started as a charitable organisation, we have a lot more to do to ensure the Alliance of Sport fully delivers on its aims and objectives for years to come. We will continue to build on our fundraising capacity to ensure the organisation's long-term financial viability, and on our governance, as we seek to increase the size of our board with a diverse mix of expertise and perspectives.

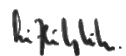
Alliance of Sport

Chair's report

For the year ended 30 June 2021

Above all, and on behalf of all Trustees, I want to thank the small but highly effective and committed Alliance of Sport team. They have worked incredibly hard throughout the year and, at times, in challenging circumstances to deliver fantastic outcomes.

Despite the considerable challenges, the highly positive feedback from our partners and stakeholders inspires both our team members and our Trustees to continue with the hard work, the dedication and the commitment to help shape and create a fairer, better and safer society for all.



Lucio Mesquita – Chair of the Board of Trustees

Alliance of Sport

Report of the trustees

For the year ended 30 June 2021

BOARD OF TRUSTEES' ANNUAL REPORT

The Board of Trustees of the Alliance of Sport ("AoS" or the "Charity") is pleased to present AoS's Annual Report, and Financial Statements together with the report of the independent auditors for the year ended 30 June 2021.

The Board of Trustees' report has been prepared pursuant to the provisions applicable to large charities. The reference and administrative details set out on page 1 form part of this report.

The accounts have been drawn up in compliance with the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and in accordance with the Charity's Constitution.

Objectives and Activities

The Trustees review the aims, objectives and activities of the Charity annually to ensure they remain relevant and focused on the charitable objectives.

Charitable Objectives

As set out in our Constitution, the charitable objectives of the Alliance of Sport are:

- The advancement of education, in particular (but without limitation) in relation to the role of participation in sport in the prevention of crime and recidivism, including, but not limited to, through the publication of research; the promotion of best practice in the delivery of sports projects and the promotion of training in delivery of such projects;
- To aid and support the prevention of crime and recidivism and the rehabilitation of offenders, and to advance the education of prisoners, those on probation and young people who in the opinion of the Trustees are at risk of involvement in criminal activity, in particular (but without limitation) by enabling and supporting participation in sport; and
- The advancement of such other charitable purposes by the promotion of participation in sport as the Charity Trustees shall from time to time select.

The Alliance of Sport exists because the potential for sport being used effectively to prevent offending and reoffending remains widely misunderstood and largely underutilised worldwide.

The Alliance of Sport was registered in 2019 to act as an interface for key stakeholders and a 'go-to' organisation for those interested in using sport to increase the health and promote the quality of life for its beneficiaries being those, predominantly, involved with, or on the fringes of the Criminal Justice System.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2021

About us

At AoS, we envision a fairer society, free from crime in a more just world.

Our Mission is to build a better and safer society through the use of sport and physical activity in the Criminal Justice System and by actively helping the sector in its efforts to reduce violence, crime and reoffending.

Our core values:

- **Solidarity:** Together we listen, learn and advocate doing “the right thing” by stepping in as a catalyst of change. Governance and transparency promote confidence.
- **Trustworthiness:** We seek always to be clear about what we do, follow through on our promises and deliver when we say we will.
- **Impact:** We stretch the boundaries of learning and innovation, gathering the sector around our values, by building trust to co-ordinate efforts and share best practices.
- **Stewardship:** Selecting trustworthy partners, guiding, monitoring, measuring and seeking feedback across the stakeholder spectrum is central to our values.

Our activities as approved by the Trustees for year ended 30 June 2021:

- **Impact** by Supporting Others – Helping individuals and organisations in reducing violence, crime and reoffending.
- **Impact** through Evidence – Capturing data to prove best practices in reducing violence, crime and reoffending.
- **Impact** by Communicating – Clear and concise guidance about what does and doesn’t work.
- **Impact** through Delivery – Building a nationwide portfolio of solutions supporting sport in criminal justice.

Our strategic objectives as approved by the Trustees for year ended 30 June 2021:

- A more robust evidence base for policy, practice and investment.
- Confident and skilled teams using sport in the criminal justice system.
- Increased awareness and support for sport in the criminal justice system.

Alliance of Sport

Report of the trustees

For the year ended 30 June 2021

- Assuring strength in governance and financial sustainability.

The Problem

There is widespread acknowledgement that sport and physical activity can be a cost-effective tool to stimulate wellbeing and positive social change. However, its potential as a vehicle to prevent harm and reduce the number of people involved with the Criminal Justice System is significantly underutilised and is often seen as a 'nice to have', not a must.

Across England and Wales, there is a vast range of organisations and promising practice that use sport and physical activity to reduce crime, violence and reoffending. However, it is piecemeal and not well understood. Much of it frequently starts and stops, which ultimately can do more harm than good.

We know that the people involved with, or at risk of entering the Criminal Justice System already experience a disproportionately higher rate of poor mental and physical health - much of it intensified by early childhood abuse, neglect and trauma, adverse social circumstances and higher rates of alcohol and substance misuse. This phenomenon extends even further for those groups who are over-represented in the system.

The COVID-19 pandemic has further exacerbated inequalities, placing more barriers on people's ability to succeed and live positive, law-abiding lives. This ultimately places a greater strain on the government and the financial purse.

Public benefit statement

The Charity Commission's general guidance on public benefit has been used when reviewing aims and objectives and planning future activities.

AoS provides a crucial interface for key stakeholders such as community organisations, academia, sport, businesses, criminal justice agencies, governments and international agencies. As a result, the Charity is well placed to build multi-stakeholder partnerships; increase the quality of programmes using sport and physical activity to reduce violence, crime and reoffending; support the learning and development of front-line staff and create a robust evidence base that can be used to advance national policy and best practice.

The Charity also advocates for local role models and ambassadors, amplifying the importance of lived experience to elevate the power of sport and physical activity in crime prevention and criminal justice and to promote selected champions who are using positive activities to change lives on a daily basis. This approach enables the Charity to maximise its impact by helping multiple organisations enhance the health and life chances of its mutual beneficiaries.

Main achievements delivered against our strategic objectives

A more robust evidence base for policy, practice and investment

- Working with partners to create and support new research projects directed to sport in criminal justice:
 - Continued working with the University of Birmingham to support the evaluation of our Levelling the Playing Field project.
 - Continued working with academics at the University of Gloucestershire and the University of Bath to support an evaluation into effective partnership working between sport and criminal justice organisations.
 - Launched a new partnership and global research project with the Thailand Institute of Justice. The project seeks to establish ‘a new horizon of youth crime prevention through sport’
 - Joined a Campbell Collaboration Advisory Panel to support a systematic review on the effects of sports interventions for at-risk youth on anti-social behaviour, funded by the Youth Endowment Fund.
 - Played a key role in influencing and supporting others, for example:
 - Violence Against Mental Health Network, Lived Experience Group.
 - UK Sport for Development Coalition.
 - EPALE Digital Adult Learning platform.
 - PCC National Sport and Youth Crime Prevention Board.
 - Premier League Kicks National Operational Partners Group.
- New initiatives to advance policy, practice and investment:
 - Became secretariat for a new All-Party Parliamentary Group (APPG) on Sport and Physical Activity in the Criminal Justice System. The APPG is now the central, constructive, cross-party voice in parliament that promotes sport-based interventions and physical activity as effective tools for diversion and prevention of crime and the rehabilitation of people involved with the Criminal Justice System.

Baroness Amanda Sater, Co-Chair of the APPG commented: *“I am passionate about the role sport and physical activity can play at all levels in the Criminal Justice System and am very excited about the potential impact this group can make together. I believe that in forming this APPG we have created a platform that can make a real difference, especially to the lives of children and young people. We can also give a voice to organisations who work so tirelessly to increase positive outcomes for those involved with, or on the fringes of, the Criminal Justice System.”*
 - New multi-stakeholder partnership groups in Coventry and Newport have been established to empower place-based working and drive collective impact as part of our Levelling the Playing Field project.

Luke Freer, Partnerships Manager at ThinkActive and Chair of the Coventry group said *“It has got all the key players around the table, and everyone has become committed and engaged. It has grown organically and locally and it’s totally transparent. What we want now is to establish a process which all the leading statutory agencies are happy to sign up to.”*

- New multi-stakeholder partnership group for youth justice has also been established to increase opportunities for children involved in and leaving the secure estate.

James Thomas, Enrichment Coordinator at NOVUS and the group’s Chair said: *“The project has fostered collaboration between education, gym and healthcare departments of the different secure establishments who are involved. They have all started sharing best practice and discussing what works and what doesn’t, which is extremely positive.”*

- New funding initiatives directed to sport in criminal justice:

- Became a national partner of Sport England and secured £198,101 from their Tackling Inequalities Fund (TIF). This enabled AoS to pass on funds and provide small grants for some of our LtPF Local Delivery Partners and help reduce the negative impact of the pandemic on physical activity levels.

Tanayah Sam, Founder and Director of TSA Projects, said: *“The TIF funding was the first opportunity for TSA Projects to take the lead in delivery of the area’s sport provision. It funded instructors for the climbing walls, a female table tennis coach from Sport 4 Life and continued mentoring support. It was the TIF that enabled us to do that in such a difficult period.*

“The rules during lockdown allowed us to work with vulnerable young people with session time reduced to 40 minutes. Some of those kids are really vulnerable so we had to carry on behind closed doors. We had to safeguard these young people, keep them engaged in something positive and away from the streets. It’s overwhelming sometimes but giving them opportunities to engage in positive activity is absolutely vital.”

- Increased data submissions to the Justice Data Lab (conditions permitting):

- COVID-19 impacted heavily on the delivery of sport and physical activity, particularly in the secure estate. All delivery and partnerships with the community had to stop to safeguard the people living and working in custody. We expect this to be resumed as COVID-19 pandemic restrictions are eased.

- Increased number of organisations sharing data with AoS:

- Driving collective impact efforts is key to building a robust evidence base. As part of our Levelling the Playing Field project, a total of 34 organisations have agreed to share data and help demonstrate achievement towards the project’s two common goals, namely:
 - Increase the number of ethnically diverse children taking part in sport and physical activity.
 - Prevent and divert ethnically diverse children from being involved with the Criminal Justice System.

This data is being captured by the University of Birmingham and will be shared as part of the Levelling the Playing Field Evaluation Report at the end of the project.

Confident and skilled teams using sport in the criminal justice system

- Growth in the number of people and organisations working with AoS:
 - An additional 125 organisations have engaged with the Charity since June 2020:
 - 42 people have joined the AoS network by signing up through the Charity’s website making the total number 462. All network members can access an online support offer which includes introductions to other network members, access to our regular e-newsletter and a digital platform designed to champion emerging and promising practice.
 - 83 partner organisations are now involved with our Levelling the Playing Field project. Partners range from commercial and national to local strategic and local delivery.
 - Support from the Cranfield Trust is helping to create a new leadership programme for senior managers involved in the delivery of our Levelling the Playing Field project.
- Increase the number of individuals and organisations supported by AoS:
 - 47 staff from Local Delivery Partners have started training towards becoming a Level 3 Qualified Trauma Responsive Mentor and 18 staff were supported through Compassion Integrity Training (CIT).

CIT is a certified training programme for all educators (teachers, mentors, youth workers, coaches and social workers) which improves mental health by developing skills including self-regulation, resilience, compassion for others and engagement with complex systems.

Joe Jackson from our local delivery partners NPV Football Development said: *“For me, it was a really, really great exercise. It showed how working on yourself as the practitioner can benefit those you’re working with so much. Sometimes when you’re delivering stuff constantly, you feel like a hamster on a spinning wheel. The biggest benefit for me, crazy as it may seem, was to step off that wheel for two hours, reflect and ponder with other people on the project.*

“There was lots of stuff that will help me in situations when, for example, I’m challenging a kid or their parents about behaviours. It made me reflect on how to show compassion, forgiveness and discernment. I’ll get better as a practitioner, and therefore have a better impact on the kids in my care, if I have a good understanding of those things and the ability to take a step back and reflect on them ‘in the moment’.”
- Universal satisfaction of local partners:
 - AoS provided support to 55 local partners and to better understand our impact, we carried out a range of semi-structured interviews with approx. 20% of local partners who included a mixture of delivery and strategic partners.

There was a clear narrative across all responses that AoS:

- Adds value to organisations whether they've been working in this space or not, particularly by connecting them (locally and nationally) and increasing networking opportunities that helped to increase their visibility and favourably impact on their ability to learn and develop targeted provision moving forwards.
 - Our support and guidance have assisted staff in achieving their operational objectives, particularly around engaging with others and supporting their beneficiaries. All staff clearly valued the learning and development opportunities and highly commend our values-based approach to effectively working in partnership.
 - Helping our partners build trusted relationships was considered one of our greatest strengths. Partners identified opportunities where they felt we enabled them to be more visible, connected and influential.
 - We can do more by increasing learning and networking opportunities, working closer with partners to secure resources and being clearer about financial and data collection commitments.
 - Feedback showed us we should keep driving key agenda items in the public eye through communications, public relations and by increasing opportunities for partners to be engaged in strategic conversations. Also by continuing to champion role models and the evidence to show what does and doesn't work.
 - When asked if our partners would recommend working with AoS to others, 100% said absolutely they would and many already do.
- Annually increase our customer base for consultancy services:
 - Doubled our customer base in the last year and increased the value of earned income.

Increased awareness and support for sport in the criminal justice system

- To broaden our reach across sectors through multi-media channels:
 - The AoS e-newsletter is distributed across our network. The average open rate has been 30.5% and the average opens per newsletter was 88.
 - Communications services continued throughout the year producing growth across both the Alliance of Sport and Levelling the Playing Field project media platforms. The total increase in followers is 2,157, they are broken down as follows:
 - Twitter +1,663
 - LinkedIn +196
 - Facebook +138
 - Instagram +160
- Increased number of people engaged in AoS events:
 - Due to COVID-19 and changing priorities, AoS postponed the launch of its inaugural conference and awards

- The new APPG on Sport and Physical Activity in the Criminal Justice System held four meetings, recorded 96 attendances, engaged with 10 speakers including Alex Chalk MP, Under Secretary of State for Justice and Victoria Atkins MP, the Minister for Safeguarding.
- Through the pandemic, AoS developed a range of online events to engage and support partners. These events ranged from multi-stakeholder briefings and partnership meetings, national project steering group meetings, monthly Team Talks etc.
- To expand and diversify the AoS donors and supporters:
 - We are incredibly thankful to the ongoing support from all our supporters and sponsors, particularly during these difficult and challenging times. With the support from Comic Relief, London Marathon Charitable Trust and the John Armitage Charitable Trust (via New Philanthropy Capital), we have remained focused on our objectives and were able to continue providing support to many of the organisations across our network at a time when they needed it the most.
 - Over the past year the Charity also started operating internationally by providing services for the Thailand Institute of Justice. Through a grant and working alongside Professor Rosie Meek from the Royal Holloway University of London, AoS carried out an international research project engaging with key stakeholders involved with the use of sport for crime prevention and criminal justice in 14 different countries.
 - To support our future growth, AoS carried out semi-structured interviews with its range of supporters and sponsors to better understand and identify its competitive advantage. We were told that AoS:
 - *'Is well placed to drive collective impact efforts and build a robust evidence base.'*
 - *'Is excellent at getting the best people to work together and adds value like no other.'*
 - *'Has the skills and expertise to drive real change, right across the Criminal Justice System.'*

Assuring strength in governance and financial sustainability

- Strengthen the Sport and Business Group to increase and maintain business engagement and sponsorship
 - Due to a change in both availability and priorities arising from the pandemic, the Sport and Business group hasn't been operational.
 - However, during this time AoS is proud to have launched two new commercial partnerships:
 - London-based company Reuse Technology Group provided a generous tech donation of 60 laptops for all mentors working on the Levelling the Playing Field project so that they could better support children and young people living in London, West Midlands, South Yorkshire and Gwent.
 - Bristol-based company Refresh IT provide AoS with discounted digital IT solutions, advice and guidance.

- Achieve recognition for professional standards and quality
 - Levelling the Playing Field received recognition from the United By Birmingham 2022 programme which recognises exceptional projects that support the mission of the 2022 Commonwealth Games and have a positive impact on the communities they serve across a diverse range of subjects.

Strategic priorities for 2021 – 2022 include the following:

- A more robust evidence base for policy, practice and investment:
 - Despite a growing body of evidence and recognition for the role of physical activity and sport-based interventions, there remains a gap in the leadership and coordination that inhibits the full and effective integration of physical activity and sport in tackling violence, crime and reoffending.

AoS will continue working with government and other key stakeholders to seek opportunities in tackling health inequalities for people involved in, and who are at risk of entering, the Criminal Justice System. We will also seek out opportunities to deliver and evaluate long-term outcomes so that a robust evidence base can be achieved, and more guidance produced on what does and does not work.
 - The over-representation of ethnically diverse children and young people involved with the Criminal Justice System is increasing, and trust between communities and criminal justice services appears to be at an all-time low. The impact of the pandemic has exacerbated inequalities, particularly for the same cohort and ethnically diverse communities.

AoS regularly receives requests from potential partners operating across England and Wales who want to work with us to level the playing field. They recognise the value we bring and how our approach empowers, strengthens and increases visibility. As such we will be working with key partners to grow the project and increase its reach and collective impact.
 - Working with the Thailand Institute of Justice, we will complete and launch the global research project on sport's role in youth crime prevention and criminal justice. We will then respond to any further support needs and ongoing activities as required.
- Confident and skilled teams using sport in the Criminal Justice System:
 - For the past year we have been listening and learning, and as a result we better understand the challenges ahead. We also know that we add value to our partners and that they want to continue working with AoS.

By obtaining stakeholder feedback, we have identified opportunities to strengthen our support offer and be more effective at collecting data. Therefore, we will use the learning to restructure our Community of Practice support offering and increase the range of learning and development opportunities for our partners as this is a critical component in scaling up our Levelling the Playing Field project moving forwards.

- Increased awareness and support for sport in the Criminal Justice System:
 - Launch a new ‘impact hub’ on the AoS website as a focal point for the sector on what does and doesn’t work. We will also seek funds to increase the range of multi-media services to help increase awareness, following and engagement.
 - Since the launch of AoS, we have grown organically and delivered a wide range of online and in-person events. Moving forwards AoS will develop its first events strategy to help increase the quality, experience and impact of each event.
 - AoS takes a strength-based approach to its communications which we are told is having a favourable impact on engaging partners and driving positive change across our network. AoS will seek funds to ramp up its communications and advocacy to further amplify the voices of others, increase visibility, awareness and reach across sectors.

- Assuring strength in governance and financial sustainability.
 - The pandemic impacted on many of our priorities which included the recruitment of Trustees. This remains a priority for AoS as is setting up an Advisory Group to strengthen representation, skills and experience.
 - Seeking compliance with relevant sector standards also remains a priority. This task has been delegated to the Finance, Audit and Risk Committee for completion.
 - A new fundraising committee will be launched and tasked with creating a new fundraising and income generation strategy that fully complies with the Code of Fundraising Practice.

Impact of COVID-19

The pandemic impacted heavily on operations through the year. However, with the support and flexibility of our supporters and sponsors, AoS was able to adjust deliverables and ensure it continued to provide support for those network members and partners who needed it the most.

Building and maintaining relationships has been incredibly tough. It has adversely impacted on the delivery of services, with our local delivery partners all reporting significant challenges in maintaining engagement with beneficiaries through multiple lockdowns. They also report the exacerbation of inequalities and the detrimental impact on children’s physical and mental health.

Another significant impact is the financial health and security of the organisations in our Community of Practice. Whilst AoS has some security and was fortunate to have built up a financial reserve in our first year, we have also been impacted by the critical need to provide more hands-on support to our network. This has adversely impacted on valuable management time resulting in less time spent on fundraising and strengthening governance.

We continue to explore strategic options and review our operating model with a view to developing new scenario plans and forecasts. As we move forwards, AoS remains dynamic and flexible, always reflecting on lessons learned.

We felt it was better to listen and learn whilst understanding more about how the UK government will put plans in place to 'build back better' and level up the country. Now we are more informed and in a better position to respond with a new longer-term strategy.

Statement on fundraising practices

AoS fundraising has been predominantly aimed at charitable trusts and statutory sources although we are in the fortunate position of having past funders come to us rather than AoS approaching them. We do not fundraise from the general public.

We have not yet undertaken any fundraising from the general public and have not worked with professional fundraisers or sought external support with any applications to Trusts and Foundations.

Earlier this year David Haze completed a Stand-Up Paddle Boarding challenge to raise money for AoS as our aims and ambitions are well aligned to his passion and lived experiences. We actively promoted this activity across our network and encouraged donations through David's Just Giving page. David exceeded his fundraising target for his first challenge, and we will continue this partnership as David plans for his next fundraising activity.

As a priority, AoS will be setting up a Fundraising Committee to monitor this work, create a new Fundraising and Income Generation Strategy and seek compliance with the Code of Fundraising Practice.

There have been no complaints due to any of our fundraising activities.

Structure, Governance and Management

The Alliance of Sport is a Charitable Incorporated Organisation (CIO) that uses a 'Foundation' model constitution. This model restricts official members of the Charity to the appointed Trustees. If the CIO is wound up, the members of the CIO have no obligation to contribute assets to cover liabilities and no further personal responsibility for settling Charity debts or obligations.

The Board is committed to achieving a fair representation of the people and communities the Charity aims to serve. As a result, gender, ethnicity, age and lived experience are all key features included within the Trustee Skills and Experience Matrix. At present, the Board is seeking to recruit additional members maintaining a target representation of 30% female members and to assure ample diversity.

All Trustees participate in an induction, receive a Trustee Handbook and the opportunity to attend meetings in advance of becoming a Trustee of Alliance of Sport. This year Brian Anderson stepped down as a Trustee.

The Board meets a minimum of four times a year and currently has a Finance, Audit and Risk Committee (FARC).

Alliance of Sport

Report of the trustees

For the year ended 30 June 2021

The FARC also meets at least four times a year and its purpose is to advise the Board of Trustees and provide assurance through independent and objective reviews on the adequacy of internal controls, including audit arrangements (internal and external), financial management, financial information, assurance arrangements including governance, risk management, risk appetite and compliance with legislation. The Charity has a Manual of Financial Policies which is reviewed every two years or more often if specific circumstances arise.

A new Fundraising Committee will advise the Board of Trustees and help create a new ethical policy and guiding principles for funders. It will also support the development and implementation of a new Fundraising and Income Generation Plan for AoS.

Day-to-day management of the Charity is delegated by the Charity Board of Trustees to its Chief Executive James Mapstone.

Risk

AoS closely monitors the risks to which it is exposed, mitigating effects where possible, to assure the sustainability of its operations and protection of funds provided by its sponsors, without compromising its objectives.

The FARC reviews the updated risk analysis on a quarterly basis and discusses the net risk exposure (after controls are put in place to mitigate risks and actions developed to reduce remaining risks), which are presented by management in the format of a Risk Quadrant.

The risk categories reviewed include governance, external, regulatory and compliance, financial and operations. Our process and approach to managing risk ensures that Trustees can take informed decisions and support the overall achievement of our aims and objectives.

Financial Review

Alliance of Sport is pleased to report on its financial performance in its second year of activities to 30 June 2021. Despite challenges presented by the COVID pandemic, AoS has successfully adapted its activities to deliver its project work, secure new sources of income and secure its core costs.

The Charity's turnover for the year was £588,209 which represents a 34% increase compared to the prior year. Grants accounted for 96% of the total income. AoS wishes to express its thanks to Comic Relief, John Armitage Charitable Trust, London Marathon Charitable Trust (LMCT), Sport England and Thailand Institute of Justice for the confidence placed in the Charity and for the generous grants provided. We particularly appreciate the funders' reassurance and understanding of the operational challenges we have faced during the pandemic.

As well as continuing to support Levelling the Playing Field (LtPF) which began last year, new projects and activities have included an international research project for The Thailand Institute of Justice and funding received from Sport England's Tackling Inequalities Fund (TIF), the latter being a new activity involving the issuing of grants to numerous organisations facing financial difficulties due to the pandemic. AoS also increased its earned income with consultancy work from Catch22 and generated £1,807 from donations. Total grants included 86% for two restricted funds (LtPF and TIF) with the balance of unrestricted funds allocated to cover core costs.

AoS continued to closely monitor controls and implement budgetary constraints, particularly in terms of overheads and core costs which were £22,841 less than budgeted. Total costs amounted to £378,041 which included £261,129 of expenditure on the two restricted projects, LtPF and TIF.

In addition to triggering operational challenges and delaying expenditure on projects, the pandemic has continued to affect the Charity's access to new sources of income as funders' decisions on key funding opportunities have been delayed as they focussed on the more immediate needs of charities due to COVID.

AoS achieved a surplus of £210,168 which includes a combined surplus of £230,181 on the two restricted funds (LtPF £133,895 and TIF £96,286). The deficit of £20,013 on unrestricted funds is an improvement of £8,648 against the budgeted deficit and is covered by the unrestricted reserve achieved last year. Unrestricted reserves of £54,722 remain to assure sustainability in meeting the costs of unfunded activities.

Reserves policy

The Charity's reserves policy is to monitor levels of unrestricted resources on hand to achieve a level of reserves which is sufficient to cover at least six months of core costs (£60,000). This is designed to ensure:

- an adequate level of working capital sufficient to fund core costs.
- a cash reserve to cover unexpected costs or unanticipated loss of income.
- an ability to execute actions to secure new sources of funding to ensure sustainability.

In support of this policy, AoS will continually pursue alternative and additional sources of income to sustain and build upon the foundation of existing unrestricted reserves and ensuring the Charity's ability to function as a going concern and deliver its charitable objectives.

Going Concern

The COVID pandemic continues to have a profound impact on the global economy and has in turn affected AoS's fundraising initiatives to secure resources to cover core costs.

The Trustees have considered the matter on the Charity's current and future financial position. The Charity has general and designated reserves (unrestricted) of £54,722 and a total cash balance of £482,155 of which £65,124 is unrestricted.

We remain focussed on securing funds and are currently working with potential funders on several initiatives that, if successful, will increase our profile and help shape our strategic direction as well as generating additional funds. Meetings regarding these initiatives are ongoing and AoS plans to engage with a Strategic Development Consultant to support further income generation and growth.

The Trustees therefore consider that the Charity will have sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months.

Grant Making Policy

A new partnership with Sport England enabled AoS to start distributing small grants from their Tackling Inequalities Fund (TIF) to some of our local delivery partners.

The grant process is as follows:

- Application Phase:
 - o AoS invites local delivery partners operating in England to submit Expressions of Interest (EOI). Support and guidance are provided for applicants to ensure equal access opportunities are achieved.
 - o Applicants must submit evidence and demonstrate compliance with due diligence checks and a Finance Code of Conduct.
- Due Diligence:
 - o AoS team members review each application to ensure they meet the Tackling Inequalities Fund criteria and compliance with financial controls and governance, etc.
 - o Once satisfied, each EOI is submitted to Sport England using an online process for approval.
- Granting Awards:
 - o Once approved by Sport England, AoS issues a grant award letter and makes payment once the letter has been signed and returned by the recipient.
- Grant monitoring:
 - o AoS maintains contact with recipient to ensure the grant was used appropriately and gathers evidence of impact and spending for Sport England.

- AoS will share relevant information with Sport England to further enhance the partnership and process for distributing grants through national partners.

Statement of responsibilities of the Trustees

The Trustees are responsible for preparing the annual Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the Charity to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income or expenditure of the Charity for the year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity's SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The Trustees 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees are members of the Charity, but this entitles them only to voting rights. The Trustees have no beneficial interest in the Charity.

Alliance of Sport

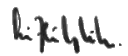
Report of the trustees

For the year ended 30 June 2021

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the Charity during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees on 27 October 2021 and signed on their behalf by



Lucio Mesquita – Chair of Trustees

Independent auditors' report

To the members of

Alliance of Sport

Opinion

We have audited the financial statements of Alliance of Sport (the 'charity') for the year ended 30 June 2021 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 30 June 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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's 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.

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.

Independent auditors' report

To the members of

Alliance of Sport

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, 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 they 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.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

Independent auditors' report

To the members of

Alliance of Sport

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- Identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- Designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- Testing the appropriateness of journal entries;
- Assessing judgements and accounting estimates for potential bias;
- Reviewing related party transactions; and
- Testing transactions that are unusual or outside the normal course of business.

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. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the members of

Alliance of Sport

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 3 November 2021

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

Alliance of Sport

Statement of financial activities

For the year ended 30 June 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	-	1,807	1,807	28,633
Charitable activities	4	491,310	75,092	566,402	409,471
Other trading activities	5	-	20,000	20,000	1,578
Total income		<u>491,310</u>	<u>96,899</u>	<u>588,209</u>	<u>439,682</u>
Expenditure on:					
Raising funds		-	15,470	15,470	25,708
Charitable activities		<u>261,129</u>	<u>101,442</u>	<u>362,571</u>	<u>152,389</u>
Total expenditure	7	<u>261,129</u>	<u>116,912</u>	<u>378,041</u>	<u>178,097</u>
Net income / (expenditure) and movement in funds	9	230,181	(20,013)	210,168	261,585
Reconciliation of funds:					
Total funds brought forward		<u>186,850</u>	<u>74,735</u>	<u>261,585</u>	-
Total funds carried forward		<u><u>417,031</u></u>	<u><u>54,722</u></u>	<u><u>471,753</u></u>	<u><u>261,585</u></u>

All reported balances relate to continuing activities; the Charity had no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16.

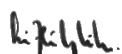
Alliance of Sport

Balance sheet

As at 30 June 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	12		2,782	6,568
Current assets				
Debtors	13	22,287		36,045
Cash at bank		482,155		227,081
		504,442		263,126
Liabilities				
Creditors: amounts falling due within 1 year	14	35,471		8,109
Net current assets			468,971	255,017
Net assets	15		471,753	261,585
Funds	16			
Restricted funds			417,031	186,850
Unrestricted funds				
General funds			54,722	74,735
Total charity funds			471,753	261,585

Approved by the Trustees on 27 October 2021 and signed on their behalf by



Lucio Mesquita, Chair of Trustees

Alliance of Sport

Statement of cash flows

For the year ended 30 June 2021

	Note	2021 £	2020 £
Cash used in operating activities:			
Net cash provided by / (used in) operating activities	17	<u>254,746</u>	<u>237,023</u>
Cash flows from investing activities:			
Proceeds from the sale of property, plant and equipment		1,201	-
Purchase of tangible fixed assets		<u>(873)</u>	<u>(9,942)</u>
Net cash provided by / (used in) investing activities		<u>328</u>	<u>(9,942)</u>
Increase / (decrease) in cash and cash equivalents in the year		255,074	227,081
Cash and cash equivalents at the beginning of the year		<u>227,081</u>	<u>-</u>
Cash and cash equivalents at the end of the year		<u><u>482,155</u></u>	<u><u>227,081</u></u>

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Alliance of Sport (also known as Alliance of Sport in Criminal Justice, "AoS", and here also referred to as 'the Charity') meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic has had a profound impact on the global economy, and has, in turn, affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £54,722 and a cash balance of £482,155. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of a specified service is deferred until criteria for income recognition are met.

d) Interest receivable

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

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2021	2020
Raising funds	7.0%	16.0%
Charitable activities	93.0%	84.0%

h) Grants payable

Grants payable are recognised as expenditure when the charity has a constructive obligation to transfer resources to the third party.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Furniture and fixtures	5 years	Straight line
Computer equipment	3 years	Straight line

Items of equipment are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

1. Accounting policies (continued)

l) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

n) Pension costs

The charity operates a group personal pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

o) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

p) Accounting estimates and key judgements

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1i to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	-	28,633	28,633
Charitable activities	247,471	162,000	409,471
Other trading activities	-	1,578	1,578
Total income	247,471	192,211	439,682
Expenditure on:			
Raising funds	-	25,708	25,708
Charitable activities	56,219	96,170	152,389
Total expenditure	56,219	121,878	178,097
Net income	191,252	70,333	261,585
Transfers between funds	(4,402)	4,402	-
Net movement in funds	186,850	74,735	261,585

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Donations	-	1,807	1,807	-
2nd Chance Group CIC	-	-	-	28,633
	-	1,807	1,807	28,633

In the prior period, donations were from 2nd Chance Group CIC comprising £25,294 of Comic Relief funding from March 2019 that was unspent on 1 July 2019 and the transfer of fixed assets valued at £3,339. The donation was unrestricted.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
London Marathon Charitable Trust	293,209	-	293,209
Sport England	198,101	-	198,101
Comic Relief	-	40,000	40,000
Thailand Institute of Justice	-	35,092	35,092
Total income from charitable activities	491,310	75,092	566,402

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
London Marathon Charitable Trust	247,471	-	247,471
Comic Relief	-	90,000	90,000
John Armitage Charitable Trust	-	72,000	72,000
Total income from charitable activities	247,471	162,000	409,471

5. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Consultancy	-	20,000	20,000	-
Training and presentations	-	-	-	1,578
	-	20,000	20,000	1,578

All income from other trading activities in the prior period was unrestricted.

6. Government grants

The charitable company receives government grants, defined as funding from Sport England and the Thailand Institute of Justice to fund charitable activities. The total value of such grants in the period ending 30 June 2021 was £233,193 (2020: £nil.) There are no unfulfilled conditions or contingencies attaching to these grants.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

7. Total expenditure

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2021 Total £
Staff costs (note 10)	11,362	125,605	12,394	12,394	161,755
Premises costs	-	-	-	10,754	10,754
Training	-	-	-	1,000	1,000
Back office costs	-	-	-	235	235
Travel and subsistence	26	1,481	-	-	1,507
Website and comms (including project costs)	168	18,244	-	649	19,061
Equipment and software (including project costs)	-	489	-	2,891	3,380
Insurance	-	-	-	852	852
Audit and accountancy services	-	-	4,200	-	4,200
Consultancy and professional fees	-	41,079	-	4,327	45,406
Depreciation and loss on disposals	-	-	-	3,458	3,458
Bad debt, bank charges and interest	-	-	-	2,874	2,874
PR and branding	-	385	-	405	790
Grants payable (Tackling Inequalities Fund)	-	90,048	-	-	90,048
Levelling the Playing Field project costs	-	32,200	-	-	32,200
Other governance costs	-	-	520	-	520
Sub-total	11,556	309,531	17,114	39,839	378,041
Allocation of support and governance costs	3,914	53,040	(17,114)	(39,839)	
Total expenditure	15,470	362,571	-	-	378,041

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

7. Total expenditure (prior period comparative)

	Raising funds £	Charitable activities £	Governance costs £	Support costs £	2020 Total £
Staff costs (note 10)	16,574	79,485	8,288	10,488	114,835
Premises costs	-	-	-	10,670	10,670
Training	-	-	41	-	41
Back office costs	-	-	-	651	651
Travel and subsistence	1,611	6,228	-	1,209	9,048
Website and comms (including project costs)	369	16,213	-	1,162	17,744
Equipment and software (including project costs)	-	12,215	-	1,536	13,751
Insurance	-	-	-	541	541
Audit and accountancy services	-	-	4,200	3,122	7,322
Depreciation and loss on disposals	-	2,201	-	1,173	3,374
Bad debt, bank charges and interest	-	-	-	120	120
Sub-total	18,554	116,342	12,529	30,672	178,097
Allocation of support and governance costs	<u>7,154</u>	<u>36,047</u>	<u>(12,529)</u>	<u>(30,672)</u>	<u>-</u>
Total expenditure	<u><u>25,708</u></u>	<u><u>152,389</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>178,097</u></u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

8. Grants payable

Sport England Tackling Inequalities Fund (TiF) provided AoS with £198,101 in the year for grants to be passed onto community network organisations, selected by AoS, that were facing difficulties due to the pandemic, once approved by Sport England for disbursement. Sport England has yet to approve project disbursements amounting to £89,148 which is carried forward to next year within the restricted fund balance. Payments made during the year and payable for approved projects, recorded by AoS as income and expenditure from charitable activities, were as follows:

Tackling Inequalities Fund Grants	2021	2020
	£	£
Aptitude CIC	6,980	-
Ellesmere Youth Project	7,280	-
InPower Academy	6,720	-
NPV Football Development	7,000	-
Positive Youth Foundation	6,930	-
Reach Up Youth	6,000	-
Sport 4 Life	6,178	-
Sporting Elite CIC	7,000	-
Street Soccer London	6,860	-
TSA Sport and Education	7,000	-
Unity Gym Project	7,800	-
Urban Yogis	8,050	-
Zest	6,250	-
Total	<u>90,048</u>	<u>-</u>

9. Net movement in funds

This is stated after charging:

	2021	2020
	£	£
Loss / (profit) on disposal of fixed assets	965	-
Depreciation	2,493	3,374
Operating lease payments	9,360	9,360
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Auditors' remuneration (statutory audit including VAT):	<u>4,200</u>	<u>4,200</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

10. Staff costs and numbers

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	147,414	106,983
Social security costs	10,962	5,156
Pension costs	3,379	2,696
	<u>161,755</u>	<u>114,835</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer and Chief Operating Officer. The total employee benefits of the key management personnel were £108,268 (2020: £97,090).

Increased staff costs were due to additional staff resources during the year.

	2021	2020
	No.	No.
Average head count	<u>3.3</u>	<u>2.8</u>

11. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

12. Tangible fixed assets

	Furniture and fixtures £	Computers and IT infrastructure equipment £	Total £
Cost			
At 1 July 2020	3,339	6,603	9,942
Additions in year	-	873	873
Disposals	<u>(2,708)</u>	<u>-</u>	<u>(2,708)</u>
At 30 June 2021	<u>631</u>	<u>7,476</u>	<u>8,107</u>
Depreciation			
At 1 July 2020	1,173	2,201	3,374
Charge for the year	-	2,493	2,493
On disposals	<u>(542)</u>	<u>-</u>	<u>(542)</u>
At 30 June 2021	<u>631</u>	<u>4,694</u>	<u>5,325</u>
Net book value At 30 June 2021	<u>-</u>	<u>2,782</u>	<u>2,782</u>
At 30 June 2020	<u>2,166</u>	<u>4,402</u>	<u>6,568</u>

13. Debtors

	2021 £	2020 £
Trade debtors	21,200	-
Prepayments	1,087	775
Accrued income	-	30,000
Other debtors (2nd Chance CIC)	<u>-</u>	<u>5,270</u>
	<u>22,287</u>	<u>36,045</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

14. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	5,780	861
Accruals	19,691	4,200
Other taxation and social security	3,140	3,048
Grants payable	6,860	-
	<u>35,471</u>	<u>8,109</u>

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	2,782	2,782
Current assets	417,031	87,411	504,442
Current liabilities	-	(35,471)	(35,471)
Net assets at 30 June 2021	<u>417,031</u>	<u>54,722</u>	<u>471,753</u>
Prior year comparative			
Tangible fixed assets	-	6,568	6,568
Current assets	187,545	75,581	263,126
Current liabilities	(695)	(7,414)	(8,109)
Net assets at 30 June 2020	<u>186,850</u>	<u>74,735</u>	<u>261,585</u>

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

16. Movements in funds

	At 1 July 2020 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2021 £
Restricted funds					
Levelling the Playing Field	186,850	293,209	(159,314)	-	320,745
Tackling Inequalities Fund (TIF)	-	198,101	(101,815)	-	96,286
Total restricted funds	186,850	491,310	(261,129)	-	417,031
Unrestricted funds					
General funds	74,735	96,899	(116,912)	-	54,722
Total unrestricted funds	74,735	96,899	(116,912)	-	54,722
Total funds	261,585	588,209	(378,041)	-	471,753

Purposes of restricted funds

Levelling the Playing Field

Levelling the Playing Field (LtPF) is a 3 and a half year project, started in 2020 and funded by London Marathon Charitable Trust, designed to develop and promote programmes of sport and physical activities and increase the support and opportunities of 11,200 ethnically diverse children who are on the fringes of, or already involved in the Criminal Justice System.

Tackling Inequalities Fund (TIF)

The Tackling Inequalities Fund (TIF) is a new initiative implemented in 2020-21 and funded by Sport England. The Fund was introduced to deal with the immediate problems caused by the pandemic and aims to help reduce the negative impact of activity levels of under-represented groups. AoS was appointed as a National Partner to pass on small grants to many of our Local Delivery Partners.

Prior year comparative

	At 1 July 2019 £	Income £	Expenditure £	Transfers between funds £	At 30 June 2020 £
Restricted funds					
Levelling the Playing Field	-	247,471	(56,219)	(4,402)	186,850
Total restricted funds	-	247,471	(56,219)	(4,402)	186,850
Unrestricted funds					
General funds	-	192,211	(121,878)	4,402	74,735
Total unrestricted funds	-	192,211	(121,878)	4,402	74,735
Total funds	-	439,682	(178,097)	-	261,585

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2021

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	210,168	261,585
Adjustments for:		
Depreciation charges	2,493	3,374
Loss / (profit) on the sale of fixed assets	965	-
Decrease / (increase) in debtors	13,758	(36,045)
Increase / (decrease) in creditors	<u>27,362</u>	<u>8,109</u>
Net cash provided by / (used in) operating activities	<u>254,746</u>	<u>237,023</u>

18. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021	2020
	£	£
Amount falling due:		
Within 1 year	-	9,360
Within 1 - 5 years	<u>-</u>	<u>13,260</u>
	<u><u>-</u></u>	<u><u>22,620</u></u>

19. Related party transactions

There were no related party transactions in the current or prior year.