

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.

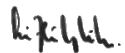
Alliance of Sport

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

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.

- 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).

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:
 - 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 Tackling Inequalities Fund criteria and compliance with financial controls and governance, etc.
 - Once satisfied, each EOI is submitted to Sport England using an online process for approval.
- Granting Awards:
 - 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:
 - 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

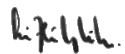
Report of the trustees

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.

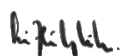
Alliance of Sport

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		<u>227,081</u>
		504,442		263,126
Liabilities				
Creditors: amounts falling due within 1 year	14	35,471		<u>8,109</u>
Net current assets			468,971	<u>255,017</u>
Net assets	15		471,753	<u>261,585</u>
Funds	16			
Restricted funds			417,031	186,850
Unrestricted funds				
General funds			54,722	<u>74,735</u>
Total charity funds			471,753	<u>261,585</u>

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>	-
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.

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 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	90,048	-

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):	4,200	4,200

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	<u>3,379</u>	<u>2,696</u>
	<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 No.	2020 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			
	Restricted funds £	Unrestricted funds £	Total funds £
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>

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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

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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>22,620</u>

19. Related party transactions

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