



# **Report and Audited Financial Statements**

## **30 June 2022**

## Alliance of Sport

### Reference and administrative details

For the year ended 30 June 2022

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#### **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 <sup>th</sup> February 22)
Executive team	James Mapstone Justin Coleman	Chief Executive Chief Operating Officer
Bankers	Barclays Bank UK plc Business Banking Barclays House 1 <sup>st</sup> Floor, 5 St Ann's Street East Quayside Newcastle upon Tyne NE1 2BH	
Auditors	Godfrey Wilson Limited 5 <sup>th</sup> Floor, Mariner House 62 Prince Street Bristol, BS1 4QD	

### **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.

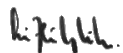
We are pleased to have welcomed three 'aspiring' trustees as part of the programme, who are now regularly attending our board meetings and other relevant activities.

### **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**

## **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

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#### 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.

### 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.

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

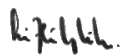
For the year ended 30 June 2022

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**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**

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#### **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**

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#### **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**

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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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Independent auditors' report**

**To the members of**

**Alliance of Sport**

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### **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

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

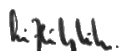
## Alliance of Sport

### Balance sheet

As at 30 June 2022

	Note	£	2022 £	(restated) 2021 £
<b>Fixed assets</b>				
Tangible assets	12		290	2,782
<b>Current assets</b>				
Debtors	13	204,939		22,287
Cash at bank		<u>325,684</u>		<u>482,155</u>
		530,623		504,442
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	14	<u>100,449</u>		<u>92,407</u>
<b>Net current assets</b>			<u>430,174</u>	<u>412,035</u>
<b>Net assets</b>	15		<u><u>430,464</u></u>	<u><u>414,817</u></u>
<b>Funds</b>	16			
Restricted funds			369,059	360,095
Unrestricted funds				
General funds			<u>61,405</u>	<u>54,722</u>
<b>Total charity funds</b>			<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 £
<b>Cash from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	17	<b><u>(156,471)</u></b>	<b><u>271,492</u></b>
<b>Cash flows from investing activities:</b>			
Proceeds from the sale of fixed assets		-	1,201
Purchase of fixed assets		<u>-</u>	<u>(873)</u>
<b>Net cash provided by investing activities</b>		<b><u>-</u></b>	<b><u>328</u></b>
<b>Increase (decrease) in cash and cash equivalents in the year</b>		<b><u>(156,471)</u></b>	<b><u>255,074</u></b>
Cash and cash equivalents at the beginning of the year		<u>482,155</u>	<u>227,081</u>
<b>Cash and cash equivalents at the end of the year</b>		<b><u><u>325,684</u></u></b>	<b><u><u>482,155</u></u></b>

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

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#### 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

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#### 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**

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

### 3. Income from donations

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

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	-	<b>345,460</b>
Comic Relief	-	10,000	<b>10,000</b>
John Armitage Charitable Trust	-	36,000	<b>36,000</b>
NHS England	<u>24,900</u>	<u>-</u>	<u><b>24,900</b></u>
<b>Total income from charitable activities</b>	<u><b>370,360</b></u>	<u><b>46,000</b></u>	<u><b>416,360</b></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>
<b>Total income from charitable activities</b>	<u><b>491,310</b></u>	<u><b>75,092</b></u>	<u><b>566,402</b></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><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>20,000</b></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
<b>Sub-total</b>	10,769	359,409	12,287	19,286	401,751
Allocation of support and governance costs	1,107	30,466	(12,287)	(19,286)	-
<b>Total expenditure</b>	<b>11,876</b>	<b>389,875</b>	<b>-</b>	<b>-</b>	<b>401,751</b>

## 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
<b>Sub-total</b>	11,556	349,722	17,114	39,839	418,231
Allocation of Support and Governance costs	3,914	53,039	(17,114)	(39,839)	-
<b>Total expenditure</b>	<b>15,470</b>	<b>402,761</b>	<b>-</b>	<b>-</b>	<b>418,231</b>

## Alliance of Sport

### Notes to the financial statements

#### For the year ended 30 June 2022

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#### 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 £
<b>Tackling Inequalities Fund</b>		
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
<b>Levelling The Playing Field</b>		
Grants under £2,000 to institutions	23,000	-
<b>Total</b>	<b>104,104</b>	<b>90,048</b>

## Alliance of Sport

### Notes to the financial statements

For the year ended 30 June 2022

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#### 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):	<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	<u>3,420</u>	<u>3,379</u>
	<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 No.	2021 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 £
<b>Cost</b>			
At 1 July 2021	631	7,476	<b>8,107</b>
Disposals	<u>(631)</u>	<u>-</u>	<u><b>(631)</b></u>
At 30 June 2022	<u>-</u>	<u>7,476</u>	<u><b>7,476</b></u>
<b>Depreciation</b>			
At 1 July 2021	631	4,694	<b>5,325</b>
Charge for the year	-	2,492	<b>2,492</b>
On disposals	<u>(631)</u>	<u>-</u>	<u><b>(631)</b></u>
At 30 June 2022	<u>-</u>	<u>7,186</u>	<u><b>7,186</b></u>
<b>Net book value</b>			
<b>At 30 June 2022</b>	<u><u>-</u></u>	<u><u>290</u></u>	<u><u><b>290</b></u></u>
At 30 June 2021	<u><u>-</u></u>	<u><u>2,782</u></u>	<u><u><b>2,782</b></u></u>

#### 13. Debtors

	2022 £	2021 £
Trade debtors	<b>181,830</b>	21,200
Prepayments	<u><b>23,109</b></u>	<u>1,087</u>
	<u><u><b>204,939</b></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	29,000	6,860
	<b>100,449</b>	<b>92,407</b>

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

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

#### 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 £
<b>Restricted funds</b>					
Levelling the Playing Field	170,104	293,209	(199,504)	-	<b>263,809</b>
Tackling Inequalities Fund	-	198,101	(101,815)	-	<b>96,286</b>
<b>Total restricted funds</b>	<b>170,104</b>	<b>491,310</b>	<b>(301,319)</b>	<b>-</b>	<b>360,095</b>
<b>Unrestricted funds</b>					
General funds	74,735	96,899	(116,912)	-	<b>54,722</b>
<b>Total unrestricted funds</b>	<b>74,735</b>	<b>96,899</b>	<b>(116,912)</b>	<b>-</b>	<b>54,722</b>
<b>Total funds</b>	<b>244,839</b>	<b>588,209</b>	<b>(418,231)</b>	<b>-</b>	<b>414,817</b>

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

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

#### 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

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##### 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.