



Report and Audited Financial Statements

30 June 2023

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

REFERENCE AND ADMINISTRATIVE DETAILS

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

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

CHAIR'S MESSAGE

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

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

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

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

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

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

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

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

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

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

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

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

Accountability

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

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

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

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

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

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

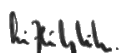
Unfortunately, I must end this foreword with a very sad note.

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

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

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

Lucio Mesquita – Chair of the Board of Trustees



BOARD OF TRUSTEES' ANNUAL REPORT

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

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

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

Structure, governance and management

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

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

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

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

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

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

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

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

Charitable objectives

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

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

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

Charitable activities

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

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

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

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

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

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

Achievement and performance

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

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

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

Impact case studies

- Levelling the Playing Field

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

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

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

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

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

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

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

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

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

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

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

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

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

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

- Youth Justice Sport Fund

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

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

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

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

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

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

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

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

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

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

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

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

- Get Well Stay Well Agreement

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

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

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

Alliance of Sport

Report of the trustees

For the year ended 30 June 2023

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

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

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

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

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

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

Public benefit statement

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

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

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

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

Statement on fundraising practices

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

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

Risk

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

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

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

Financial Review

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

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

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

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

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

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

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

Reserves policy

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

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

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

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

Going Concern

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

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

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

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

Grant Making Policy

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

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

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

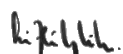
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Auditors

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

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



Lucio Mesquita – Chair of Trustees

Independent auditors' report

To the members of

Alliance of Sport

Opinion

We have audited the financial statements of Alliance of Sport (the 'charity') for the year ended 30 June 2023 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Independent auditors' report

To the members of

Alliance of Sport

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Independent auditors' report

To the members of

Alliance of Sport

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

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

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

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

(3) We inspected the minutes of trustee meetings.

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

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

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

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

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

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Independent auditors' report

To the members of

Alliance of Sport

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 16 November 2023

GODFREY WILSON LIMITED

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

Alliance of Sport

Statement of financial activities

For the year ended 30 June 2023

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

Alliance of Sport

Balance sheet

As at 30 June 2023

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

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



Lucio Mesquita, Chair of Trustees

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

1. Accounting policies

a) Basis of preparation

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

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

b) Going concern basis of accounting

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

c) Income

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

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

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

d) Interest receivable

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

e) Reserve funds

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

1. Accounting policies (continued)

f) Expenditures and non-recoverable VAT

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

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

g) Allocation of support and governance costs

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

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

h) Grants payable

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

i) Tangible fixed assets

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

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

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

j) Debtors

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

k) Cash at bank and in hand

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

l) Creditors

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

1. Accounting policies (continued)

m) Financial instruments

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

n) Pension costs

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

o) Accounting estimates and key judgements

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

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

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

2. Prior period comparatives: statement of financial activities

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

3. Income from donations

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

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

4. Income from charitable activities

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

Prior period comparative

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

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

5. Government grants

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

6. Total expenditure

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

6. Total expenditure (continued)

Prior period comparative

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

7. Grants payable

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

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

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

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

8. Net movement in reserve funds

This is stated after charging:

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

9. Staff costs and information on employees

Staff costs were as follows:

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

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

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

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

10. Taxation

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

11. Tangible fixed assets

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

12. Debtors

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

13. Creditors : amounts due within 1 year

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

14. Analysis of net assets by type of fund

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

15. Movements in funds

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

Purposes of restricted funds

Levelling the Playing Field

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

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

The Together Fund (previously Tackling Inequalities Fund)

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

Get Well, Stay Well

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2023

15. Movements in funds (continued)

Prior period comparative

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

16. Operating lease commitments

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

17. Related party transactions

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