

Charity no. 1183521



Report and Audited Financial Statements

30 June 2024

Alliance of Sport

Reference and administrative details

For the year ended 30 June 2024

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

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

CHAIR'S MESSAGE

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

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

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

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

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

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

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

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

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

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

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

Lucio Mesquita – Chair of the Board of Trustees

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

BOARD OF TRUSTEES' ANNUAL REPORT

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

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

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

Structure, governance and management

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

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

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

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

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

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

Objectives and Activities

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

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

Charitable Objectives

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

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

Charitable activities

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

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

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

Highlights from 2023-24:

Levelling the Playing Field Project:

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

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

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

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

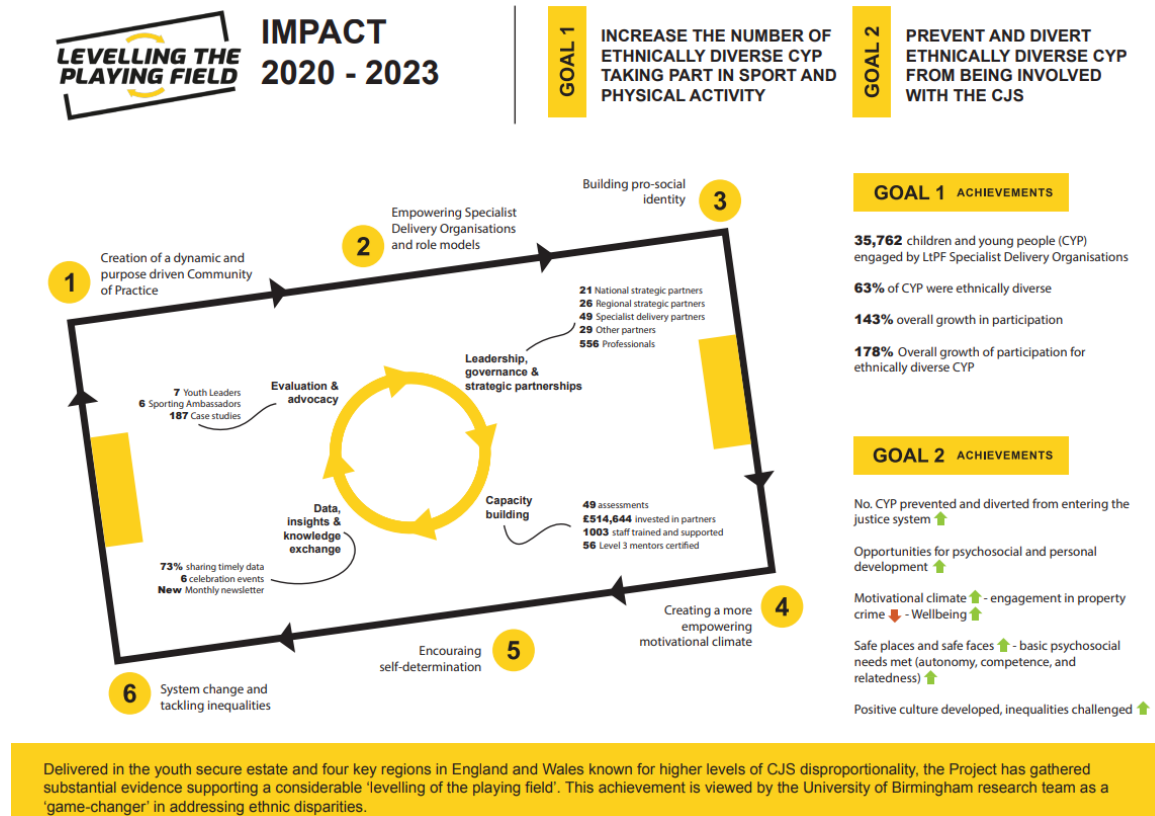


Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

The infographic below summarises the evidence and outcomes achieved:



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

Get Well Stay Well:

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

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

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

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

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

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

All-Party Parliamentary Group:

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

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

To date, the inquiry has:

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

Research for the Thailand Institute of Justice:

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

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

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

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

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



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

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Report of the Trustees

For the year ended 30 June 2024

Collaborating for collective impact

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

Strengthening our infrastructure to support future growth

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

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

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

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Report of the Trustees

For the year ended 30 June 2024

Summary of achievement and performance

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

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

Public benefit statement

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

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

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

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

Equity, Diversity and Inclusion

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

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

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

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

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

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

Statement on fundraising practices

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

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

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

Risk

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

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

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

Financial Review

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

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

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

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

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

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

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

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

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

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

Reserves policy

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

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

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

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

Going Concern

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

Alliance of Sport

Report of the Trustees

For the year ended 30 June 2024

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

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

Statement of responsibilities of the Trustees

The Trustees are responsible for preparing the annual Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

In preparing those financial statements the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

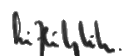
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

Auditors

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

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



Lucio Mesquita – Chair of Trustees

Independent auditors' report

To the trustees of

Alliance of Sport

Opinion

We have audited the financial statements of Alliance of Sport (the 'charity') for the year ended 30 June 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 8 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

Independent auditors' report

To the trustees of

Alliance of Sport

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the trustees

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

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

Our responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Independent auditors' report

To the trustees of

Alliance of Sport

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

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

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

(3) We inspected the minutes of trustee meetings.

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

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

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

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

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

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

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

Independent auditors' report

To the trustees of

Alliance of Sport

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Godfrey Wilson Limited

Date: 5 March 2025

GODFREY WILSON LIMITED

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

Godfrey Wilson Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Alliance of Sport

Statement of financial activities

For the year ended 30 June 2024

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

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

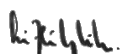
Alliance of Sport

Balance sheet

As at 30 June 2024

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

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



Lucio Mesquita, Chair of Trustees

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

1. Accounting policies

a) General information and basis of preparation

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

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

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

b) Going concern basis of accounting

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

c) Income

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

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

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

d) Interest receivable

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

e) Reserve funds

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

1. Accounting policies (continued)

f) Expenditures and non-recoverable VAT

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

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

g) Allocation of support and governance costs

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

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

h) Grants payable

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

i) Tangible fixed assets

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

Computer equipment	3 years	Straight line
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Items of equipment are capitalised if the purchase price exceeds £500. Amounts are written off if considered to be impaired.

j) Debtors

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

k) Cash at bank and in hand

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

l) Creditors

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

1. Accounting policies (continued)

m) Financial instruments

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

n) Pension costs

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

o) Accounting estimates and key judgements

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

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

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

2. Prior period comparatives: statement of financial activities

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

3. Income from donations

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

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

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Comic Relief	-	40,000	40,000
Youth Endowment Fund	-	17,500	17,500
Spirit of Soccer	-	3,361	3,361
Other training	-	2,179	2,179
Total income from charitable activities	<u>-</u>	<u>63,040</u>	<u>63,040</u>

Prior period comparative

	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>

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

5. Government grants

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

6. Total expenditure

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

6. Total expenditure (continued) Prior period comparative

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

7. Grants payable

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

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

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

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

8. Net movement in reserve funds

This is stated after charging:

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

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

9. Staff costs and information on employees

Staff costs were as follows:

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

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

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

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

10. Taxation

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

11. Tangible fixed assets

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

12. Debtors

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

13. Creditors : amounts due within 1 year

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

14. Analysis of net assets by type of fund

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

Prior year comparative

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

15. Movements in funds

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

Purposes of restricted funds

Levelling the Playing Field

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

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

Get Well, Stay Well

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

Alliance of Sport

Notes to the financial statements

For the year ended 30 June 2024

15. Movements in funds (continued) Prior period comparative

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

16. Operating lease commitments

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

17. Related party transactions

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