



# **Report and Independently Examined Financial Statements**

**30 June 2025**

## Alliance of Sport

### Reference and administrative details

**For the year ended 30 June 2025**

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

## **Alliance of Sport**

### **Report of the Trustees**

**For the year ended 30 June 2025**

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#### **CHAIR'S MESSAGE**

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

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

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

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

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

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

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

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

**Lucio Mesquita – Chair of the Board of Trustees**

## **Alliance of Sport**

### **Report of the Trustees**

#### **For the year ended 30 June 2025**

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

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

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

#### **Structure, governance and management**

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

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

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

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

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

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

#### **Objectives and activities**

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

## Alliance of Sport

### Report of the Trustees

#### For the year ended 30 June 2025

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#### Charitable objectives

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

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

#### Charitable activities

##### 10 Years of Building Safer Communities Through Sport

##### Past: From Concept to Coordination

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

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

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

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

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

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

## Alliance of Sport

### Report of the Trustees

For the year ended 30 June 2025

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#### Present: Growth, Systems Change and Impact

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

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

#### Responding to a Changing Environment

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

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

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

## Alliance of Sport

### Report of the Trustees

#### For the year ended 30 June 2025

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

#### **Future: Scaling Systems, Evidence & Global Reach**

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

Our approach will continue to build on three interconnected functions:

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

Through this model, AoS will:

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

Looking ahead, the next phase will see AoS:

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

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

## Alliance of Sport

### Report of the Trustees

**For the year ended 30 June 2025**

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#### 10 Years of Impact

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

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

#### In Summary

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

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

#### Public benefit statement

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

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

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

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

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

## Alliance of Sport

### Report of the Trustees

#### For the year ended 30 June 2025

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#### Equity, Diversity and Inclusion

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

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

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

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

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

#### Statement on fundraising practices

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

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

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

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

## Alliance of Sport

### Report of the Trustees

#### For the year ended 30 June 2025

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##### Risk

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

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

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

##### Financial Review

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

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

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

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

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

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

##### Reserves policy

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

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

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

## Alliance of Sport

### Report of the Trustees

#### For the year ended 30 June 2025

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##### Going Concern

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

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

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

##### Statement of responsibilities of the Trustees

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

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

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

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

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

**Alliance of Sport**

**Report of the Trustees**


**For the year ended 30 June 2025**

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**Independent examiners**

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

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

A handwritten signature in black ink, appearing to read 'Lucio Mesquita'.

Lucio Mesquita, Chair of Trustees

## **Independent examiner's report**

### **To the trustees of**

### **Alliance of Sport**

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

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

*William Guy Blake*

Date: 12 December 2025

**William Guy Blake ACA**  
**Member of the ICAEW**

#### **Godfrey Wilson Limited**

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

## Alliance of Sport

### Statement of financial activities

For the year ended 30 June 2025

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

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


## Alliance of Sport

### Balance sheet

As at 30 June 2025

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

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



Lucio Mesquita, Chair of Trustees

## Alliance of Sport

### Statement of cash flows

For the year ended 30 June 2025

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

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

## Alliance of Sport

### Notes to the financial statements

#### For the year ended 30 June 2025

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##### 1. Accounting policies

###### a) General information and basis of preparation

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

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

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

###### b) Going concern basis of accounting

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

###### c) Income

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

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

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

###### d) Interest receivable

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

###### e) Funds accounting

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

## Alliance of Sport

### Notes to the financial statements

#### For the year ended 30 June 2025

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#### 1. Accounting policies (continued)

##### f) Expenditure and irrecoverable VAT

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

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

##### g) Allocation of support and governance costs

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

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

##### h) Grants payable

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

##### i) Tangible fixed assets

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

Computer equipment	3 years	Straight line
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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 2025

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#### 1. Accounting policies (continued)

##### m) Financial instruments

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

##### n) Pension costs

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

##### o) Accounting estimates and key judgements

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

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

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

#### 2. Prior period comparatives: statement of financial activities

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

## Alliance of Sport

### Notes to the financial statements

#### For the year ended 30 June 2025

##### 3. Income from donations

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

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

##### 4. Income from charitable activities

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

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

##### 5. Government grants

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

## Alliance of Sport

### Notes to the financial statements

For the year ended 30 June 2025

#### 6. Total expenditure

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

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

## Alliance of Sport

### Notes to the financial statements

#### For the year ended 30 June 2025

#### 6. Total expenditure (continued)

##### Prior period comparative

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

## Alliance of Sport

### Notes to the financial statements

#### For the year ended 30 June 2025

##### 7. Grants payable

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

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

##### 8. Net movement in reserve funds

This is stated after charging:

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

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

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

## Alliance of Sport

### Notes to the financial statements

#### For the year ended 30 June 2025

#### 9. Staff costs and information on employees

Staff costs were as follows:

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

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

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

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

#### 10. Taxation

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

#### 11. Tangible fixed assets

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

**Alliance of Sport**

**Notes to the financial statements**

**For the year ended 30 June 2025**

**12. Debtors**

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

**13. Creditors : amounts due within 1 year**

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

**14. Analysis of net assets by type of fund**

	Restricted funds £	Unrestricted funds £	<b>Total funds £</b>
Current assets	416,690	57,937	<b>474,627</b>
Current liabilities	-	(17,006)	<b>(17,006)</b>
	<u>416,690</u>	<u>40,931</u>	<u><b>457,621</b></u>
<b>Net assets at 30 June 2025</b>	<u><b>416,690</b></u>	<u><b>40,931</b></u>	<u><b>457,621</b></u>

**Prior year comparative**

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

## Alliance of Sport

### Notes to the financial statements

For the year ended 30 June 2025

#### 15. Movements in funds

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

#### Purposes of restricted funds

##### Levelling the Playing Field

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

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

##### The South-East Asia Initiative

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

##### Get Well, Stay Well

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

## Alliance of Sport

### Notes to the financial statements

For the year ended 30 June 2025

#### 15. Movements in funds (continued)

Prior period comparative

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

#### 16. Operating lease commitments

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

#### 17. Related party transactions

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