

Charity no. 1189373

Active Impact CIO
Report and Unaudited Financial
Statements
31 March 2024

Active Impact CIO

Reference and administrative details

For the year ended 31 March 2024

Charity number	1189373										
Registered office	Unit 16 Highnam Business Centre Newent Road Highnam Gloucester GL2 8DN										
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Alison John</td><td>Chair</td></tr><tr><td>Roger Bushell</td><td>resigned 19 October 2023</td></tr><tr><td>Agnieszka Pasek</td><td></td></tr><tr><td>Victoria Livingstone-Thompson</td><td>Safeguarding Trustee</td></tr><tr><td>Emily Williams</td><td>appointed 19 October 2023</td></tr></table>	Alison John	Chair	Roger Bushell	resigned 19 October 2023	Agnieszka Pasek		Victoria Livingstone-Thompson	Safeguarding Trustee	Emily Williams	appointed 19 October 2023
Alison John	Chair										
Roger Bushell	resigned 19 October 2023										
Agnieszka Pasek											
Victoria Livingstone-Thompson	Safeguarding Trustee										
Emily Williams	appointed 19 October 2023										
Chief executive officer	Nicole Hastie										
Bankers	Co-operative Bank Plc PO Box 150 Skelmersdale										
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD										

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

1 Structure, governance and management

1.1 Type of governing document

Constitution – based on the Charity Commission's model governing document for Foundation Charitable Incorporated Organisations, *i.e.* where the trustees are the only members of the charity. The organisation converted from a Community Interest Company (CIC) on 6 May 2020 to become a registered Charitable Incorporated Organisation (CIO). Its governing document is its constitution dated from the time of its conversion.

1.2 Charitable objects

Such purposes as are exclusively charitable for the public benefit as the trustees shall see fit in particular: The relief of those in need by reason of disability, in particular but not exclusively, by working with them, their families, volunteers and agencies which support them.

1.3 Trustee selection methods

Active Impact CIO must have a minimum of three trustees. New trustees are appointed on the basis of their skills, knowledge and experience in related work. The charity aims to ensure a mix of disabled and non-disabled trustees are on the board at all times. Any new trustee of Active Impact CIO is appointed for a term of up to 3 years by resolution of the current trustees.

Before taking up their appointment, prospective trustees meet with the chair of trustees and/or senior staff and are offered the opportunity to attend up to 3 trustees board meetings as observers prior to being approved as a trustee by the existing board. Prior to their appointment they will receive a trustee pack containing information about the organisation and Charity Commission handouts outlining their duties as trustees. Once they are appointed they will be given access to copies of minutes and accounts of previous meetings and undergo an induction covering current projects of the organisation by a senior member of staff.

1.4 Organisational structure

The running of the charity is overseen by its board of trustees but the day to day operations are led by the CEO who reports to the board at quarterly meetings and as needed in between.

1.5 Risk management

The trustees meet four times a year with at least four meetings including a full financial review of management accounts. At trustees meetings the board discuss any potential risks, which may affect the organisation and the delivery of work programmes are assessed and any actions required minuted. This includes reviewing the reserves target, to ensure the charity has funds to continue projects should income at any time be radically reduced, and reviewing project spends and overhead costs.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

2 Activities, achievements and performance

2.1 Statutory declaration

The Trustees confirm that in setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set to ensure increased opportunities for disabled people to be included in their local communities and participate in activities they choose for themselves.

2.2 Overview (*Executive summary*)

Active Impact CIO exists to develop, promote and support activities which advance opportunities for disabled people to be included in activities carried out within the wider community by working with them, their families, volunteers and agencies which support them.

We champion inclusion by influencing, challenging, and helping local authorities, public institutions and other organisations to think strategically about the need to welcome and include disabled people of all ages within activities and opportunities in their local communities.

2023-24 saw us delivering the second year of our main contract for Inclusion Support for Short Breaks on behalf of Gloucestershire County Council. We have continued to engage in other projects which enhance our short breaks work and widen our reach through the organisational development support, training, networking and raising the profile of inclusive practice among activity providers in Gloucestershire. Our other grant funded and contracted work has supported the 'Holiday Activities and Food' programme, 'You're Welcome Gloucestershire' and 'Neurodiversity Network' projects.

Our exciting range of inclusive short breaks continues to grow through the 'Of Course We Can' programme with new partners joining the more flexible grant programme. We have maintained our other outreach support services including the Inclusion Needs You Training Programme and the Aiming High Network. We continue in a mutually beneficial relationship with the Gloucestershire Parent Carer Forum through an SLA that provides them with finance and development support and shares the costs of our premises with their organisation.

2.3 Activities, achievements and performance breakdown

Short Breaks Inclusion Support

In the second year of our Short Breaks Contract with GCC we have supported general/universal children's activity providers to welcome and include more disabled children through our training, network and development support and our grant funded 'Of Course We Can'(OCWC) inclusive short breaks programme.

Our Development Programme Manager has embedded the new rolling, more responsive programme model which has resulted in increased engagement from families and providers, and much higher numbers of young people accessing opportunities. This has created an opportunity to widen the reach of our Short Breaks work to meet this demand. Consequently, a new post of Short Breaks Programme Co-ordinator has been created to help manage the increase in demand for organisational support and information, as well as enabling increased levels of contact with strategic partners across the county.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

Between April 23 and March 24, Active Impact agreed and awarded grants to 12 activity providers to enable a rich, exciting programme of 33 short break 'events'. This has provided short break opportunities for 200 individual children and young people aged 0-25 years. Across the whole programme this represents 547 short breaks spaces, including 68 spaces for non-disabled participants, commonly siblings, neighbours or best friends ensuring disabled children can access inclusive opportunities alongside their non-disabled peers. This represents a 30% increase in the number of individual children we supported last year (154 children/young people in 22-23, 200 in 23-24), and an 87% increase in the number of spaces provided (293 spaces in 22-23, 547 spaces in 23-24).

The OCWC Programme also provided opportunities for families of disabled children to enjoy activities together by removing barriers to participation. These included: 35 families receiving tickets to attend Wychwood Festival in June 2023 and the provision of a Mobiloo Changing Places Toilet and a Sensory Tent Chill Out Space for anyone needing a break from the busy festival atmosphere; a grant support a Changing Place Toilet and accessible craft and drama workshops at 'HappyFest' a one day inclusive music festival hosted by Art Shape and Aiming Up in Cheltenham; three 'family days on the farm' with Greenwoods Therapeutic Horticulture.

In 22-23 we piloted providing grants for activities that take place in the evenings as well as weekends and holidays which enabled a much wider range of providers to get involved. This proved very successful and has meant that in 23-24 we supported 12 providers with grants compared to 10 active partner organisations in 22-23, with another three organisations starting delivery in Summer 24. This increase is also due to us dedicating more resource to providing intensive development work to support the three newest providers, who would have found it difficult to put some elements of necessary inclusive practice in place without both our support time and the OCWC grants.

Feedback from OCWC Partners about the 'support and challenge' inclusive development work we provide:

"The team at AI, have been incredibly supportive throughout the process and happy to share their experiences and examples of good practice and paperwork to ensure our events are as successful as possible." - Bloodhound Education.

"The most helpful aspects of Active Impact's role in supporting OCWC partners [have been] feeling supported as a lone provider; having monies to provide the right training for people; gaining knowledge from Active Impact's brilliant training." - Acting Up.

Many of our OCWC providers also deliver opportunities available more widely to the general public. This means that their OCWC work can act as a supported 'gateway' into the organisation. Recently added partners include Spiral Dance from Cirencester and Move More from Cheltenham, who have historically provided community-based opportunities in geographical cold spots. All partners agree to provide inclusive opportunities, meaning that wherever possible, disabled and non-disabled children and young people take part alongside each other.

Feedback from children and young people attending OCWC short breaks:

"My first time away from the family and it was a great success for me, I'd do it again." - Creative Sustainability event.

"I love coming here – I feel like I belong!" "I can be me!" - K Dance event.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

"Making the cars was fun and testing them to make them go faster." It was great we could take our projects home. - Bloodhound Education.

"I am really enjoying the show, its great to be singing and it's really helped improve my confidence."

Feedback from families of children and young people attending OCWC short breaks:

"When I asked both my daughters how their first Move More session went and they were both buzzing with excitement of what they had done. My eldest daughter who is disabled said she enjoyed Move More because she was able to do lots with all the kids at camp and not separated off because of her k frame."

"Acting Up's (OCWC partner) personal touch is second to none. My daughter has done other similar groups where there is nothing like the communication we receive here. I always feel well informed by Emily, and it seems although sessions are tailored to suit individual students, yet she has nearly 50 of them. I don't know how she does it."

"M can't communicate why he likes coming, he finds that too difficult. However, when we come to the sessions I see a different child. M enjoys using the equipment and creating different 'toys' and how they work with speed. M is more resilient and willing to try different options rather than giving up after one attempt. He doesn't normally speak to others when out but has talked to peers as he has gained confidence, as the sessions are smaller and not overwhelming for him." - Bloodhound Education event.

"The class is really great for including all of the children's abilities and interests. Everyone appears to have a great time. The class is structured but flexible and the team seem to draw on what they enjoy each time. The teaching team are always happy and friendly and really get stuck in with the children. P has a great time every week and talks about it most days. Sometimes he counts down the days until 'dancing with Katharine'." - K Dance event.

"There is such a lack of inclusion and support for children like X (my child) it's honestly meant so much to us to be able to both access this support through the holidays so that we could continue to work and most importantly give X (my child) the same opportunity, with extra support, as her neurotypical peers - really fantastic what you have done and I really hope you can continue to access the support through the council for this to continue."

We have identified that our Short Breaks work has enormous potential, both within and in addition to our contracted work with Gloucestershire County Council. We are exploring ways in which we can increase efficiencies across the OCWC programme, invest in outreach to potential partners, and build as much sustainability as possible into our partnership working with activity providers.

With this in mind, we published our inaugural "Guide to Short Breaks: Gloucestershire in Spring 2023, which pulls together Short Breaks information from across the county and across sectors, and allows professionals, families and young people alike to find out about short breaks and how to access them. We know that this has been very well received by families, support services and activity providers, and helps share resources and information in a simple and effective way.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

Inclusion training

We have delivered four opportunities for activity providers to take part in our 'Inclusion Needs You' training programme, one of these in partnership Cotswold Youth Network supported by National Lottery funding. We deliver these sessions in a variety of locations across Gloucestershire to ensure we are accessible for organisations in more rural areas as well as the urban centre of the county. Locations this year included Cirencester and Berkeley. We also provided two 'How to be Autism Inclusive' sessions in partnership with a specialist neurodivergent trainer and an 'Inclusive Communication with Learning Disabled Young People' training in partnership with The Orchard Trust.

Feedback from training attendees:

"It's the start of a journey, but I'm on board!"

"Really informative and interactive. Great facilitation and great group of attendees. Lived Experience is so valuable and really makes training more real."

"I am more confident about my own practices and it has given me the confidence to improve my knowledge and I will certainly be applying what I have learned to my sessions in the future."

"An extremely insightful course. I enjoyed their first-hand experiences and it helped me go away and adapt my sessions further."

"It's an amazing opportunity to speak and ask questions to those with lived experience/diagnosis [from our Autism Inclusive Training]"

You're Welcome Gloucestershire

You're Welcome Gloucestershire (YW) is an inclusive online activity finder for disabled and non-disabled people in Gloucestershire. Our Inclusion Development Team use this platform to actively engage with local activity and venue providers to support their awareness and confidence in being inclusive of disabled people. They are doing this by providing inclusion support which includes encouraging organisations to create listings on You're Welcome with clear, helpful accessibility and general information, making it easier for disabled people to identify suitable opportunities that can meet their specific requirements.

We launched an updated version of the website that is more user friendly and have seen an increase in interest since it went live. YW Gloucestershire now has over 210 local organisations signed up to the Directory. Since the relaunch the average number of upcoming events listed at any time has increased and in March 2024 was displaying over 50 events. We now have over 220 regular/long term 'things to do' listings from a wide range of activities such as outdoor pursuits, arts and crafts, sports, theatres, music, food and drink, social interest groups, children's activities and wellbeing opportunities.

Feedback from attendees:

"Thank you for your time today. It was incredibly helpful."

"It was lovely to meet you yesterday thank you for coming to speak with us."

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

Holiday Activities and Food programme (HAF) Inclusion Support

We continue to deliver training to HAF providers for both general staff and group leaders and we sit on the HAF Steering Group providing strategic guidance on inclusive practice across the HAF programme.

Neurodiversity Network Manager

Our work to develop a user led Neurodiversity Network for community organisations and activity providers is jointly commissioned by Gloucestershire County Council and the Gloucestershire Integrated Care Board (NHS). The Network Coordinator has been in post around 9 months and in that time has formed positive connections with others with lived experience of neurodiversity and a network of providers and services committed to being more inclusive of neurodivergent people. The Network has successfully hosted a series of listening events to ensure the views of neurodivergent people are at the heart of the network and the existing skills and experience from providers is enhanced through further support and development. In March 2024 we hosted a Neurodiversity Network Conference attended by over 70 delegates including neurodivergent people with an interest in advocating for better practice, activity providers who are part of the network, collaborating and learning together to improve practice, and representatives from Gloucestershire County Council and the Gloucestershire Integrated Care Board.

Feedback from the Conference:

"It felt so inclusive and gentle, so much nicer than other conferences. Really ideal atmosphere and so considerate of people's needs."

"Really great and long overdue - much needed."

Development Work

Gloucestershire Parent Carer Forum remains a close partner and through a Service Level Agreement we continue to assist them to support Parent Carers to advocate for their children to have better access to inclusive services in Gloucestershire that meet families specific requirements and enable their children to engage in education, health and social opportunities with their peers.

2.4 How the public have benefitted

Each of Active Impact's projects works to ensure there are:

- More choices available for disabled people across a wide range of interests, age groups and geographical districts - both through lesser known activities becoming more widely promoted and also encouraging more organisations to become inclusive. (You're Welcome Gloucestershire, Inclusion Needs You Training, HAF Inclusion Support);
- Increased opportunities for friendships and ongoing social interactions for disabled people and families of disabled children - through attendance at events which are welcoming and inclusive. (Short Breaks Inclusion Support, HAF Inclusion Support and Neurodiversity Network);
- More organisations that provide the clear information that helps disabled people participate and feel welcome. (You're Welcome Gloucestershire, HAF Inclusion Support and Inclusion Needs You Training); and
- Greater awareness of the importance and benefits of being inclusive across more activity providers, disabled people and their families. (You're Welcome Gloucestershire, HAF Inclusion Support, Development Work, Inclusion Needs You Training and the Aiming High Network).

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

2.5 Trustee development

The Trustees continue to use the resources on the Charity Commission website to develop their knowledge and skills in leading Active Impact to achieve its charitable aims.

2.6 Looking ahead

We are developing an updated strategic plan for the next three years that will incorporate the wider development work that underpins our charitable vision, with the aim of increasing the scope of our work through new, independent sources of funding. 40% of our funding is expected to continue for at least two years. Our main short breaks contract is due to be retendered when the third year ends in March 2025. There is a possibility of a two year extension, however, we are proactively involved in the impact assessment process and will be active participants in any coproductive work to plan new tenders should this be the result of the impact review.

3 Financial review

3.1 Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

3.2 Policy on reserves

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- a. to provide resilience against unforeseen events impacting negatively on its operations. It gives a level of security to ensure that in adverse circumstances all alternatives and options can be considered before dissolution of the charity is necessary; and
- b. to provide the opportunity for the organisation to invest in its own development and to take advantage of new opportunities, both of which must be in line with its charitable objectives.

For these purposes the Charity will endeavour to generate and maintain reserves which are sufficient to meet 3 month's running costs, a current target of £47,388. The Charity's general funds are £67,574 at 31 March 2024 and the Charity intends to spend the additional funds above the targeted level to develop organisational capabilities.

3.3 Principal sources of funding and outgoings

Active Impact is primarily funded by contracts or grants for work with supports our charitable aims. This year we have received funding from Gloucestershire County Council, Gloucestershire Integrated Care Board (NHS) and Barnwood Trust.

Over 80% of our funding is used for salaries and other direct costs for charitable activity. Overheads and administration costs and contingency for reserves makes up no more than 20% of outgoings.

Active Impact holds and disburses a large grant on behalf of Gloucestershire County Council as part of our contractual obligations within the Short Breaks Inclusion Development work. The annual grant amount is £75,000 and is entirely designated to 'grants onwards' to chosen partner organisations to deliver short breaks. In 2023-24 a late transfer from Gloucestershire County Council of £35,000 from the previous year means the total grant for this work shows as £110,000 for this financial year.

3.3 Remuneration of trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

3.4 Financial status

The charity's current resources from restricted and unrestricted funds are more than sufficient to meet its outgoings for at least next year.

All the indications are that this will remain the case for the foreseeable future.

3.5 Statutory statements on liabilities

The Trustees declare that:

- The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (e.g. any outstanding/ongoing contract or legal undertaking to buy or provide specific services); and
- The charity has no debt outstanding at the date of this statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO (e.g. a mortgage on property owned by the charity).

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 are 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 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.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2024

Independent examiners

Godfrey Wilson Limited were re-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 10 July 2024 and signed on their behalf by

Victoria Livingstone-Thompson

Victoria Livingstone-Thompson - Trustee

Independent examiner's report

To the trustees of

Active Impact CIO

I report to the trustees on my examination of the accounts of Active Impact CIO (the CIO) for the year ended 31 March 2024, which are set out on pages 12 to 25.

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: 10 July 2024

William Guy Blake ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Active Impact CIO

Statement of financial activities

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Income from:					
Donations and legacies	3	150,025	5,863	155,888	70,489
Charitable activities	4	-	124,866	124,866	136,023
Investments		-	1,099	1,099	219
Total income		<u>150,025</u>	<u>131,828</u>	<u>281,853</u>	<u>206,731</u>
Expenditure on:					
Raising funds		-	2,014	2,014	2,248
Charitable activities		<u>131,948</u>	<u>133,635</u>	<u>265,583</u>	<u>199,321</u>
Total expenditure	6	<u>131,948</u>	<u>135,649</u>	<u>267,597</u>	<u>201,569</u>
Net income / (expenditure) and net movement in funds	8	18,077	(3,821)	14,256	5,162
Reconciliation of funds:					
Total funds brought forward		<u>9,832</u>	<u>101,884</u>	<u>111,716</u>	<u>106,554</u>
Total funds carried forward		<u><u>27,909</u></u>	<u><u>98,063</u></u>	<u><u>125,972</u></u>	<u><u>111,716</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 14 to the accounts.

Active Impact CIO

Balance sheet

As at 31 March 2024

	Note	£	2024 £	2023 £
Current assets				
Debtors	11	2,189		30,053
Cash at bank and in hand		<u>139,476</u>		<u>89,616</u>
		141,665		119,669
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>15,693</u>		<u>7,953</u>
Net current assets			<u>125,972</u>	<u>111,716</u>
Net assets	13		<u>125,972</u>	<u>111,716</u>
Funds	14			
Restricted funds			27,909	9,832
Unrestricted funds				
Designated funds			30,489	30,379
General funds			<u>67,574</u>	<u>71,505</u>
Total charity funds			<u>125,972</u>	<u>111,716</u>

Approved by the trustees on 10 July 2024 and signed on their behalf by

Victoria Livingstone-Thompson

Victoria Livingstone-Thompson - Trustee

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

a) Basis of preparation

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

Active Impact CIO 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 and confirmed future funding. 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' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of services per Service Level Agreement is deferred until criteria for income recognition are met.

d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. 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.

e) Expenditure and irrecoverable VAT

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

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

f) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2024	2023
Fundraising	1%	1%
Charitable activities	99%	99%

h) 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.

i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j) Creditors

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

k) Pension costs

The charity operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

l) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

There are no significant accounting estimates or judgements present in the current or prior period of accounts.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2023 Total £
Income from:			
Donations and legacies	67,000	3,489	70,489
Charitable activities	-	136,023	136,023
Investment income	-	219	219
Total income	67,000	139,731	206,731
Expenditure on:			
Raising funds	-	2,248	2,248
Charitable activities	102,078	97,243	199,321
Total expenditure	102,078	99,491	201,569
Net income / (expenditure) and net movement in funds	(35,078)	40,240	5,162

3. Income from donations and legacies

	Restricted £	Unrestricted £	2024 Total £
Donations	-	1,489	1,489
Grants	150,025	4,374	154,399
Total income from donations and legacies	150,025	5,863	155,888
Prior period comparative:			2023 Total £
Donations	-	3,489	3,489
Grants	67,000	-	67,000
Total income from donations and legacies	67,000	3,489	70,489

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

4. Income from charitable activities

	Restricted £	Unrestricted £	2024 Total £
Gloucestershire County Council	-	105,866	105,866
Other service income	-	19,000	19,000
Total income from charitable activities	-	124,866	124,866

Prior period comparative:

	Restricted £	Unrestricted £	2023 Total £
Gloucestershire County Council	-	122,500	122,500
Other service income	-	13,523	13,523
Total income from charitable activities	-	136,023	136,023

5. Government grants

The charity receives government grants, defined as funding from Gloucestershire County Council to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £126,025 (2023: £61,000). There are no unfulfilled conditions or contingencies attaching to these grants.

Active Impact CIO**Notes to the financial statements****For the year ended 31 March 2024****6. Total expenditure**

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Staff costs (note 9)	1,707	90,950	25,104	117,761
Grants payable (note 7)	-	89,160	-	89,160
Activity costs	-	30,929	-	30,929
Premises costs	-	13,882	-	13,882
Accountancy and professional costs	-	-	6,713	6,713
Office costs	-	-	1,904	1,904
IT and website	-	-	1,544	1,544
Training	-	-	241	241
Workplace accessibility	-	-	3,700	3,700
Travel	-	-	103	103
Bank fees	-	-	20	20
Printing, postage and stationery	-	189	-	189
Insurance	-	-	1,451	1,451
Sub-total	1,707	225,110	40,780	267,597
Allocation of support and governance costs	307	40,473	(40,780)	-
Total expenditure	2,014	265,583	-	267,597

Total governance costs were £1,680 (2023: £1,560)

Active Impact CIO**Notes to the financial statements****For the year ended 31 March 2024**

6. Total expenditure (prior period comparative)

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 9)	1,632	76,807	28,300	106,739
Grants payable (note 7)	-	44,646	-	44,646
Activity costs	198	28,846	255	29,299
Premises costs	-	12,001	-	12,001
Accountancy and professional costs	-	-	4,934	4,934
Office costs	-	-	1,400	1,400
IT and website	-	-	692	692
Training	-	-	467	467
Bank fees	-	-	39	39
Insurance	-	-	1,352	1,352
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total	1,830	162,300	37,439	201,569
Allocation of support and governance costs	<hr/> 418	<hr/> 37,021	<hr/> (37,439)	<hr/> -
Total expenditure	<hr/> 2,248	<hr/> 199,321	<hr/> -	<hr/> 201,569

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

7. Grants payable

During the year, 27 (2023: 22) new grants were awarded to 14 institutions (2023: 13) and nil to individuals (2023: nil) for charitable activities.

Total grants committed to during the year were as follows:

	2024 £	2023 £
Grants payable to institutions:		
Ability Inclusion	-	3,645
Acting Up	2,328	-
ArtShape	10,830	3,100
ArtSpace	330	100
Barnwood Trust	-	1,626
Bloodhound	7,500	-
Cirencester Opportunity Group	4,272	-
Creative Sustainability CIC	11,146	5,704
Fair Shares Gloucester	-	1,850
Forest Voluntary Action Forum	-	1,850
Greenwoods Therapeutic Horticulture	6,000	7,499
K Dance (formerly Spiral Dance)	4,050	2,522
Move More	15,000	-
Music Works	7,500	7,600
OCWC Stagecoach Gloucestershire	-	300
St Roses School	7,500	-
TwoCan Inclusive Theatre Company	7,347	7,000
Wychwood Festival	5,357	-
Young Gloucestershire	-	1,850
Total grants payable to institutions	<u>89,160</u>	<u>44,646</u>

At 31 March 2024 there were no outstanding grants payable (2023: £nil).

8. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (excluding VAT)	1,500	1,400
▪ Other services (consultancy)	<u>Nil</u>	<u>75</u>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

9. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	114,451	103,320
Social security costs	1,362	1,520
Pension costs	1,948	1,899
	<u>117,761</u>	<u>106,739</u>

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

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel were £28,082 (2023: £28,259).

	2024 No.	2023 No.
Average head count	<u>8.25</u>	<u>6.42</u>
Average FTE	<u>4.50</u>	<u>3.25</u>

10. Taxation

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

11. Debtors

	2024 £	2023 £
Trade debtors	1,830	30,053
Accrued income	<u>359</u>	<u>-</u>
	<u>2,189</u>	<u>30,053</u>

12. Creditors : amounts due within 1 year

	2024 £	2023 £
Trade creditors	6,712	1,352
Accruals	1,500	1,400
Other taxation and social security	<u>7,481</u>	<u>5,201</u>
	<u>15,693</u>	<u>7,953</u>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

13. Net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	31,211	33,075	77,379	141,665
Current liabilities	<u>(3,302)</u>	<u>(2,586)</u>	<u>(9,805)</u>	<u>(15,693)</u>
Net assets at 31 March 2024	<u>27,909</u>	<u>30,489</u>	<u>67,574</u>	<u>125,972</u>
Prior year comparative	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	9,832	31,504	78,333	119,669
Current liabilities	<u>-</u>	<u>(1,125)</u>	<u>(6,828)</u>	<u>(7,953)</u>
Net assets at 31 March 2023	<u>9,832</u>	<u>30,379</u>	<u>71,505</u>	<u>111,716</u>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted funds				
You're Welcome	2,810	40,025	(40,746)	2,089
Cotswold Youth Network Inclusion Support and Training	2,042	-	(2,042)	-
Of Course We Can Partner Grants	4,980	110,000	(89,160)	25,820
Total restricted funds	9,832	150,025	(131,948)	27,909
Unrestricted funds				
<i>Designated funds:</i>				
Short Breaks Opportunity Fund	3,489	1,489	-	4,978
Short Breaks for Disabled Children	25,415	100,000	(101,033)	24,382
Neurodiversity Network	1,475	10,000	(10,496)	979
Holiday Activities and Food	-	5,886	(5,736)	150
<i>Total designated funds</i>	30,379	117,375	(117,265)	30,489
General funds	71,505	14,453	(18,384)	67,574
Total unrestricted funds	101,884	131,828	(135,649)	98,063
Total funds	111,716	281,853	(267,597)	125,972

Purposes of restricted funds

You're Welcome

Active Impact developed the www.yourewelcomeglos.org website in collaboration with Barnwood Trust, Gloucestershire County Council and VCS organisations in the county in 2020. You're Welcome Glos is an online resource providing key information about accessible and inclusive activities in Gloucestershire. The activities shared might be aimed at any age group and be suitable for everyone or be more targeted toward disabled people. In 2023-24 Barnwood Trust agreed a three year grant to support the ongoing delivery of the project. Gloucestershire County Council also provided a grant to support the project on an ongoing basis.

Of Course We Can Partner Grants

As part of our Short Breaks Contract we receive an 'onwards' grant pot of £75,000 per full contract year (in 23-24 we also received £35,000 that was overdue from the 22-23 grant). Using guidelines agreed by Gloucestershire County Council, with whom we have the contract, we disburse this grant in its entirety to local activity providers to enable them to provide subsidised short breaks for all disabled children in Gloucestershire. This is a universally accessible programme that does not require children to meet statutory eligibility criteria for Social Care funded short breaks. It provides disabled children with opportunities to enjoy new experiences and gain new skills outside of the home environment and gives parents a short break from their caring responsibilities. The project delivery from partners is flexible in its timescale, so, as per our contract, any underspend of the grant can be disbursed the following year along the same principles.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Cotswold Youth Network Inclusion Support and Training

This project was largely completed in the previous financial year, however the network members requested that the last round of training take place in May-June 2023 so funding was carried forward to enable this to happen.

Purposes of designated funds

Short Breaks Opportunity Fund

These are unrestricted donations the charity has received which they wish to use for the purpose of furthering their Short Breaks programme and increasing opportunities for disabled children to take part in activities alongside their non-disabled peers in Gloucestershire.

Short Breaks for Disabled Children

Active Impact provides development support toward increasing the quality and availability of inclusive children's activities that can provide short breaks for disabled children through a three year contract with Gloucestershire County Council. This was the second year of the contract delivery period. We delivered training in key elements of inclusive practice for anyone working in children's activities in Gloucestershire; we provided organisational development support to activity providers to embed and improve their inclusive practice; and we coordinated a grant funded programme of inclusive short breaks including disbursing a grant from Gloucestershire County Council toward the cost of delivering activities for disabled children.

Neurodiversity Network Fund

Active Impact has a contract with Gloucestershire ICB (NHS) to create and maintain a user led network of activity providers and neurodivergent people and their families which aims to increase understanding and inclusion of neurodivergent people through good inclusive practice.

Holiday Activities and Food

Active Impact has a contract with Gloucestershire County Council to provide strategic guidance and practical support and training for organisations who are delivering activities as part of the DfE funded Holiday Activities and Food programme.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2024

14. Movements in funds (continued)

Prior year comparative

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted funds				
<i>Parent Carer Forum funds:</i>				
Listen to Me	3,000	-	(3,000)	-
NHS Autism and LD Keyworker Pilot Fund	1,000	-	(1,000)	-
Gloucestershire Carers Legacy Fund	1,000	-	(1,000)	-
<i>Total Parent Carer Forum Funds:</i>	5,000	-	(5,000)	-
<i>Other restricted funds:</i>				
You're Welcome	27,164	15,000	(39,354)	2,810
Of Course We Can	706	-	(706)	-
Cotswold Youth Network Inclusive Award Training	-	6,000	(3,958)	2,042
Post 16 Consultancy - Community Circles	7,768	-	(7,768)	-
'Write Up Your Street' Fund from Barnwood Trust	4,272	-	(4,272)	-
HAF Inclusion Support	-	6,000	(6,000)	-
Of Course We Can Partner Grants	-	40,000	(35,020)	4,980
Total restricted funds	44,910	67,000	(102,078)	9,832
Unrestricted funds				
<i>Designated funds:</i>				
Short Breaks Opportunity Fund	-	3,489	-	3,489
Short Breaks for Disabled Children	-	122,500	(97,085)	25,415
Neurodiversity Network	-	2,500	(1,025)	1,475
<i>Total designated funds</i>	-	128,489	(98,110)	30,379
General funds	61,644	11,242	(1,381)	71,505
Total unrestricted funds	61,644	139,731	(99,491)	101,884
Total funds	106,554	206,731	(201,569)	111,716

15. Related party transactions

No related party transactions took place in the current year or the prior year.