

Charity no. 1189373

Active Impact CIO
Report and Unaudited Financial
Statements
31 March 2025

Active Impact CIO

Reference and administrative details

For the year ended 31 March 2025

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, resigned 2 May 2025</td></tr><tr><td>Archie Eaton</td><td>appointed 16 January 2025</td></tr><tr><td>Victoria Livingstone-Thompson</td><td>Safeguarding Trustee</td></tr><tr><td>Agnieszka Pasek</td><td></td></tr><tr><td>Colleen Stinton-Harris</td><td>appointed 16 January 2025</td></tr><tr><td>Gemma Wilks</td><td>appointed 10 April 2025</td></tr><tr><td>Emily Williams</td><td></td></tr></table>	Alison John	Chair, resigned 2 May 2025	Archie Eaton	appointed 16 January 2025	Victoria Livingstone-Thompson	Safeguarding Trustee	Agnieszka Pasek		Colleen Stinton-Harris	appointed 16 January 2025	Gemma Wilks	appointed 10 April 2025	Emily Williams	
Alison John	Chair, resigned 2 May 2025														
Archie Eaton	appointed 16 January 2025														
Victoria Livingstone-Thompson	Safeguarding Trustee														
Agnieszka Pasek															
Colleen Stinton-Harris	appointed 16 January 2025														
Gemma Wilks	appointed 10 April 2025														
Emily Williams															
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 2025

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.

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 to review the charity's performance against its strategic plan and to complete a 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, which 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 2025

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.

In 2024-25 our Short Breaks Inclusion Development Work on behalf of Gloucestershire County Council has included our biggest ever 'Of Course We Can' short breaks programme and an expanding training offer which continues to support activity providers and has also been offered to new Wraparound Care Providers as part of the DfE pilot programme.

We also lead on two other projects - You're Welcome Gloucestershire, Neurodiversity Network, and are involved in projects such as the 'Building Connections' Post 16 Preparing for Adulthood work, and the Cotswold Youth Network. All these workstreams continue to further our aims of improving and promoting the widest possible range of inclusive opportunities available to disabled children, young people and adults in Gloucestershire through networks, training, strategic advocacy and ongoing developmental support for a wide range of activity providers. This year we have focussed on outreach to increase the number of partner organisations we now work with across Gloucestershire, and on supporting our current partners to reach more families and young people enabling them to take part in their inclusive opportunities for the first time.

2.3 Activities, achievements and performance breakdown

Short Breaks Inclusion Support

2024-25 was the third year of our Short Breaks Contract with Gloucestershire County Council and we have had a two year service extension confirmed. Our focus this year has been around widening our own reach in terms of connections to more general/universal children's activity providers. We have also focussed on supporting activity providers to target localities within Gloucestershire who currently have less access to inclusive opportunities. Our aim, as always, is to increase the number and quality of providers who are confident and committed to welcoming and including disabled children through training, networking and development support and our grant funded 'Of Course We Can' inclusive short breaks programme.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2025

Of Course We Can (OCWC) Inclusive Short Breaks Programme

Between April 24 and March 25, Active Impact agreed and awarded grants to 14 activity providers to create an exciting and varied programme of short breaks for disabled children aged 0-25 yrs. Events include week long workshops in music, drama and performance, day trips to theme parks, leisure and activity centre, day long activity sessions with a creative, wellbeing or STEM focus, holiday clubs, regular monthly or weekly creativity sessions at weekends or after school, and residential camping trips. As such the events vary in length; overall we have seen over 55 different short breaks 'events' delivered this year through the Of Course We Can programme.

2024-25 Of Course We Can Partner Providers:

Acting Up
Artshape
Bloodhound Education
Cirencester Opportunity Group
Creative Sustainability
Gloucestershire Deaf Association
Greenwoods Therapeutic Horticulture
Velcro Collective / Hook and Loop
K Dance
Move More
St Roses School
The Music Works
TwoCan Inclusive Theatre
World Jungle
Wychwood Festival

Of the 14 OCWC Providers we have worked with this year, four were new to the programme. Our Short Breaks Programme Co-ordinator supports providers who are new to the programme through guidance, peer networking and development work. The focus of this work with new partners is to support the creation of robust policies and procedures which ensure inclusive practice and safe, accessible opportunities are embedded in their short breaks work. For our established partners we provide ongoing guidance and 'support and challenge' through regular calls, visits and paperwork reviews.

The OCWC Programme also provided opportunities for families of disabled children to enjoy activities together by removing barriers to participation. This year these included:

- 60 families receiving tickets to attend Wychwood Festival in June 2024 and the provision of two Mobiloo Changing Places Toilets, one in the arena and one in the campsite and a Sensory Tent Chill Out Space for anyone needing a break from the busy festival atmosphere;
- A grant to support a Changing Place Toilet and provision of the Sensory Tent Chill Out Space at the 'Party in the Park' event in Cheltenham as part of the 'No Child Left Behind' movement; and
- A Winter Wonderland accessible festive activity in partnership with Art Shape which gave families the chance to meet Santa and his elves, feed real reindeer, enjoy a magical miniature village display with movement and lights and take part in festive crafts together.

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For the year ended 31 March 2025

This year we have asked partners to focus on connecting with and welcoming children and young people who have not accessed their activities before. The result of this has been some successful pilots in areas where there were less opportunities available previously. Many of our OCWC providers also deliver activities which are available more widely to the general public. We emphasise the importance of OCWC events being a bridge so that disabled children may then gain confidence and build trust to join the wider activities the partners offer. All partners agree to provide inclusive opportunities, meaning that wherever possible, disabled and non-disabled children and young people take part alongside each other.

Our inaugural “Guide to Short Breaks: Gloucestershire” which was originally launched in Spring 2023 proved very popular. We’ve now produced a second edition 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.

Inclusion Training

We have delivered five opportunities for activity providers to take part in our ‘Inclusion Needs You’ training programme. This extended provision has been possible through partnership with Cotswold Youth Network supported by National Lottery funding additional funding from the DfE Wraparound Care pilot. 68 individuals attended across the year. 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 Frith in Stroud District, Shurdington, Highnam and Churchdown. We also provided three Autism and Neurodiversity training sessions now titled ‘Understanding and Supporting Neurodivergent Children’ at venues across the county including Churchdown, Eastleach in the Cotswolds, and Shurdington. 56 individuals attended one of these sessions across the year.

Feedback from training attendees:

“This was the first inclusion event/course [I have attended] run by a disabled person and it felt so much more genuine and caring than the sterile approach an outside perspective can fall into.”

“The trainers continually demonstrated good practice and inclusion.”

“I have learnt things today that I had not thought of before.”

“Super content, brilliantly presented.”

What attendees intend to do with the learning/understanding they gained:

“Think about how to incorporate and adapt our offerings to be inclusive with reasonable adjustments.”

“Bringing to work the suggestions and the importance of the welcome and reviewing that.”

You’re Welcome Gloucestershire

You’re Welcome Gloucestershire (YW) is an inclusive online activity finder for disabled and non-disabled people in Gloucestershire. Our team use this platform to actively engage with local activity and venue providers to support their understanding and confidence in being inclusive of disabled people. We do this by providing inclusion support and encouraging organisations to create listings on You’re Welcome that contain clear, helpful details about accessibility and general information. This makes it easier for disabled people to identify suitable opportunities that can meet their specific requirements.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2025

We have spent the last year maintaining the updated version of the website and making additional improvements to ensure its useability. 32 organisations have joined in the last 12 months. We now have 250 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. This includes 50 new listings across the year. The Event Directory included 250 new listings in 2024-2025.

Holiday Activities and Food programme (HAF) Inclusion Support

We delivered two training sessions for HAF providers and provide representation on the HAF Steering Group offering strategic guidance on inclusive practice across the HAF programme.

Neurodiversity Network Manager

This user-led network for community organisations and activity providers is jointly commissioned by Gloucestershire County Council and the Gloucestershire Integrated Care Board (NHS). This year we hosted our second Neurodiversity Network conference with 40 attendees participating in workshops about the Autistic SPACE Framework and a panel on intersectionality experiences of neurodivergent people who are part of the LGBTQIA+ community.

As part of Neurodiversity Celebration Week in March we co-hosted a spotlight and celebration of the work of network members at Shire Hall; offering local authority staff the opportunity to find out what local community providers can offer for neurodivergent people and how they can connect with these services to better assist people they are supporting.

The Network Coordinator has built connections between local activity providers and neurodivergent people over the last two years which continue to provide shared insight and support to increase the range of opportunities in Gloucestershire which are welcoming and inclusive of neurodivergent people.

The focus of this project will continue to be on making new connections and fostering shared good practice through various events. In addition, we are now producing an asset map of Neurodivergent friendly opportunities and wellbeing services with the county.

Feedback from the Conference:

"Good to see LGBT+ issues discussed and their intersectionality with neurodiversity."

"Very well presented and great outcome from lived experiences."

Development Work

Our Head of Development coordinates a Post 16 'Preparing for Adulthood (PfA)' project called Building Connections, which connects a small network of 'Welcome' groups or services within a community of practice. Welcome groups or services bring together young adults to explore their interests and strengths as routes into local communities, promoting a spirit of interdependence. These sessions are delivered by community partners with extensive experience in inclusion and youth development. Our role is to amplify their work within the sphere of Gloucestershire's PfA offer, and to support their ongoing development through reflective practice, generation of ongoing funding and support for new partners joining the programme.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2025

Our other development work focuses on increasing our knowledge of current and potential provision of inclusive activities within localities in the county where our present networking and influence is less well developed. We are working with local partners in the Forest of Dean to embed inclusive practice in the new Forest Youth Network, and we are part of a National Lottery funded 'Cotswold Youth Network' where our role is to support inclusive practice within current youth provision and to use our Of Course We Can offer to add to the current local provision with the aim of welcoming young people not currently accessing social or wellbeing opportunities, and in some cases also not accessing school.

Strategic Representation and Coproduction

As part of our commitment to seeing the inclusion of disabled people prioritised across the social, wellbeing, creative and leisure sectors, we continue to focus on providing insight at a strategic level in Gloucestershire, where we highlight practical ways to increase inclusive practice. We have been a key VCS sector participant in the development of the One Plan for Children in Gloucestershire and our CEO and Head of Development hold representative roles on Boards working to bring about better, more inclusive provision at a district and county level.

We are cognisant of the ongoing pressures felt by statutory services due to funding cuts and increasing needs, and the experiences of many disabled people being that of having to fight to be heard and have access to core services. We therefore believe that connecting commissioners, service leads and other key council and health personnel with the amazing resource provided by inclusive grass roots, community organisations can help in bringing about attitudinal changes and innovative approaches that will lead to better outcomes for disabled children and young people in Gloucestershire.

2.4 How the public have benefitted

Each of Active Impact's projects and our wider strategic and development work aims to ensure:

- 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, Cotswold Youth Network Inclusion Support, HAF Inclusion Support);
- Gloucestershire has 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, Building Connections and Neurodiversity Network);
- More organisations provide clear information that helps disabled people participate and feel welcome. (You're Welcome Gloucestershire, HAF Inclusion Support and Inclusion Needs You Training);
- 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); and
- Coproduction and the voice of disabled children and adults is at the heart of decisions about how local services and opportunities are developed and improved. (Strategic representation and development work).

Active Impact CIO

Report of the trustees

For the year ended 31 March 2025

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. The Board has made significant progress in gaining new members who broaden and deepen the lived and professional experience collectively held within its membership.

2.6 Looking ahead

Our main short breaks contract now has an agreed two year extension, during which there will be a research project carried out to inform the recommissioning process. We will be active participants in the work to review current provision, identify gaps and new ways to deliver better services and share our insight from working with many short breaks providers to support the recommissioning process.

Our training is gaining increased interest from new sectors including education and council workforces. As such we are looking to extend our delivery through the cohort of trainers we have developed and supported over the last two years.

We are aware of the potential impact of local government reforms and devolution of funding to local authorities and are ensuring we continue to maintain strategic links and supportive relationships with our contacts in the County and District Councils.

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

Active Impact will maintain a level of reserve funding that:

- a. Provides 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. Provides 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 a minimum of three months' running costs (a current target of £50,000), with additional reserves available to be invested in the charity's development when appropriate. The Charity's general funds are £66,229 at 31 March 2025 which is greater than its reserves target. The charity is planning a development event in Autumn 2025 which will spend down some of the development reserves.

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 CIO

Report of the trustees

For the year ended 31 March 2025

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.

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.

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.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2025

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.

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 14 July 2025 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 2025, which are set out on pages 12 to 24.

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: 14 July 2025

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 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income from:					
Donations and legacies	3	143,825	8,700	152,525	155,888
Charitable activities	4	-	137,581	137,581	124,866
Investments		-	2,021	2,021	1,099
Total income		<u>143,825</u>	<u>148,302</u>	<u>292,127</u>	<u>281,853</u>
Expenditure on:					
Raising funds		-	1,074	1,074	2,014
Charitable activities		<u>131,141</u>	<u>146,780</u>	<u>277,921</u>	<u>265,583</u>
Total expenditure	6	<u>131,141</u>	<u>147,854</u>	<u>278,995</u>	<u>267,597</u>
Net income / (expenditure) and net movement in funds	8	12,684	448	13,132	14,256
Reconciliation of funds:					
Total funds brought forward		<u>27,909</u>	<u>98,063</u>	<u>125,972</u>	<u>111,716</u>
Total funds carried forward		<u><u>40,593</u></u>	<u><u>98,511</u></u>	<u><u>139,104</u></u>	<u><u>125,972</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 2025

	Note	£	2025 £	2024 £
Current assets				
Debtors	11	4,718		2,189
Cash at bank and in hand		<u>145,273</u>		<u>139,476</u>
		149,991		141,665
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>10,887</u>		<u>15,693</u>
Net current assets			<u>139,104</u>	<u>125,972</u>
Net assets	13		<u>139,104</u>	<u>125,972</u>
Funds	14			
Restricted funds			40,593	27,909
Unrestricted funds				
Designated funds			32,282	30,489
General funds			<u>66,229</u>	<u>67,574</u>
Total charity funds			<u>139,104</u>	<u>125,972</u>

Approved by the trustees on 14 July 2025 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 2025

1. Accounting policies

a) General information and basis of preparation

Active Impact CIO is a charitable incorporated organisation registered in England and Wales. The registered office address is Unit 16, Highnam Business Centre, Newent Road, Highnam, Gloucester, GL2 8DN.

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.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2025

1. Accounting policies (continued)

f) Grants payable

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

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:

	2025	2024
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 2025

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2024 Total £
Income from:			
Donations and legacies	150,025	5,863	155,888
Charitable activities	-	124,866	124,866
Investment income	-	1,099	1,099
Total income	150,025	131,828	281,853
Expenditure on:			
Raising funds	-	2,014	2,014
Charitable activities	131,948	133,635	265,583
Total expenditure	131,948	135,649	267,597
Net income / (expenditure) and net movement in funds	18,077	(3,821)	14,256

3. Income from donations and legacies

	Restricted £	Unrestricted £	2025 Total £
Donations	-	3,101	3,101
Grants	143,825	5,599	149,424
Total income from donations and legacies	143,825	8,700	152,525

Prior period comparative:

	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

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2025

4. Income from charitable activities

	2025 Total £	2024 Total £
Gloucestershire County Council	119,768	105,866
Other service income	17,813	19,000
Total income from charitable activities	137,581	124,866

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

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 2025 was £157,113 (2024: £126,025). There are no unfulfilled conditions or contingencies attaching to these grants.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Staff costs (note 9)	925	114,742	25,982	141,649
Grants payable (note 7)	-	81,543	-	81,543
Activity costs	-	30,074	-	30,074
Premises costs	-	12,867	-	12,867
Accountancy and professional costs	-	-	6,055	6,055
Office costs	-	-	3,168	3,168
IT and website	-	-	655	655
Training	-	-	176	176
Development	-	-	1,087	1,087
Printing, postage and stationery	-	219	-	219
Insurance	-	-	1,502	1,502
Sub-total	925	239,445	38,625	278,995
Allocation of support and governance costs	149	38,476	(38,625)	-
Total expenditure	1,074	277,921	-	278,995

Total governance costs were £1,575 (2024: £1,500)

Active Impact CIO**Notes to the financial statements****For the year ended 31 March 2025****6. Total expenditure (continued)**
Prior period comparative

	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

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2025

7. Grants payable

During the year, 28 (2024: 27) new grants were awarded to 14 institutions (2024: 14) and nil to individuals (2024: nil) for charitable activities.

Total grants committed to during the year were as follows:

	2025 £	2024 £
Grants payable to institutions:		
Acting Up	8,457	2,328
ArtShape	6,233	10,830
ArtSpace	-	330
Bloodhound	7,076	7,500
Cheltenham Borough Council	445	-
Cirencester Opportunity Group	1,984	4,272
Creative Sustainability CIC	9,860	11,146
Gloucestershire Deaf Association	6,404	-
Greenwoods Therapeutic Horticulture	8,500	6,000
K Dance (formerly Spiral Dance)	5,584	4,050
Move More	-	15,000
Music Works	5,000	7,500
St Roses School	7,500	7,500
Hook and Loop	2,000	-
TwoCan Inclusive Theatre Company	5,500	7,347
Wychwood Festival	-	5,357
World Jungle	7,000	-
Total grants payable to institutions	<u>81,543</u>	<u>89,160</u>

At 31 March 2025 there were no outstanding grants payable (2024: £nil).

8. Net movement in funds

This is stated after charging:

	2025 £	2024 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (excluding VAT)	<u>1,575</u>	<u>1,500</u>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2025

9. Staff costs and numbers

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	136,398	114,451
Social security costs	2,892	1,362
Pension costs	2,359	1,948
	<u>141,649</u>	<u>117,761</u>

No employee earned more than £60,000 during the current or prior period.

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 £28,732 (2024: £28,082).

	2025 No.	2024 No.
Average head count	<u>9.50</u>	<u>8.25</u>
Average FTE	<u>4.50</u>	<u>4.50</u>

10. Taxation

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

11. Debtors

	2025 £	2024 £
Trade debtors	4,718	1,830
Accrued income	-	359
	<u>4,718</u>	<u>2,189</u>

12. Creditors : amounts due within 1 year

	2025 £	2024 £
Trade creditors	2,124	6,712
Accruals	1,575	1,500
Other taxation and social security	7,188	7,481
	<u>10,887</u>	<u>15,693</u>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2025

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	40,836	34,047	75,108	149,991
Current liabilities	<u>(243)</u>	<u>(1,765)</u>	<u>(8,879)</u>	<u>(10,887)</u>
Net assets at 31 March 2025	<u>40,593</u>	<u>32,282</u>	<u>66,229</u>	<u>139,104</u>
Prior period comparative	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>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2025

14. Movements in funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 2025 £
Restricted funds				
You're Welcome	2,089	40,505	(37,688)	4,906
Cotswold Youth Network Inclusion				
Support and Training	-	7,000	(4,936)	2,064
Of Course We Can Partner Grants	25,820	75,000	(79,382)	21,438
Thriving Communities	-	6,320	-	6,320
Build Connections	-	15,000	(9,135)	5,865
Total restricted funds	27,909	143,825	(131,141)	40,593
Unrestricted funds				
<i>Designated funds:</i>				
Short Breaks Opportunity Fund	4,978	3,101	(1,085)	6,994
Short Breaks for Disabled Children	24,382	105,000	(113,699)	15,683
Neurodiversity Network	979	10,000	(10,738)	241
Holiday Activities and Food	150	500	(650)	-
Wraparound Care Inclusion Training	-	16,518	(7,154)	9,364
<i>Total designated funds</i>	30,489	135,119	(133,326)	32,282
General funds	67,574	13,183	(14,528)	66,229
Total unrestricted funds	98,063	148,302	(147,854)	98,511
Total funds	125,972	292,127	(278,995)	139,104

Purposes of restricted funds

You're Welcome

£24,480 from Barnwood Trust and £16,025 are grants given to jointly support the ongoing use of the You're Welcome Glos website as a community focussed online resource for finding inclusive opportunities in Gloucestershire. There is an underspend of around £5k this year due to recruitment delays. This funding will be used in the next financial year to provide additional project hours within our existing team to increase the number of organisations who are aware of and sign up to the project.

Of Course We Can Partner Grants

GCC supplies a £75k grant which Active Impact disburses to agreed partners to support their inclusive activities as part of the 'Of Course We Can' short breaks programme. None of this funding can be spent by Active Impact for our own use.

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Cotswold Youth Network Inclusion Support and Training

Year one of a three-year project providing £7k per annum toward our role as inclusion support for the network. Funding is used for staff time, communication and marketing support and the delivery of inclusion training for local providers. This project began in late summer 2024. Training will be delivered in the next financial year with sessions planned for the Cotswolds area in May 2025.

Building Connections

Year one of a three-year project. £15k from Gloucestershire County Council to coordinate the multi-partner project 'Build Connections' in which each organisation provides a welcome group or an individual pathway toward finding connections in the young person's local community or within an interest based group. £7.5k of this is funding to be disbursed between the other partners, there has been one grant made from this so far to provide a shared license to use impact measurement software (Upshot) for the project. The remaining amount has been carried forward and the group will collectively decide how it is best used in the second year of the

Thriving Communities

Grant awarded to enable the Building Connections project to induct a new provider as part of the project. TwoCan Inclusive Theatre will be delivering this work with development support from our Head of Development and Creative Sustainability. Initial planning has begun for this but the grant has not yet been disbursed, this will happen in the next financial year.

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

This contract with GCC has multiple delivery elements including the management of the Of Course We Can short breaks programme, the 'Inclusion Needs You' training programme, the 'Aiming High' Network and the 'Inclusive Activities Award' development work. This project is on track for all deliverables though some are more fully established than others.

Neurodiversity Network Fund

This contract runs from January – December and is now in it's third and final year with current funding ending in December 2025. The funding covers staff time and the cost of contract activities which are mainly the provision of inclusive events which bring together activity providers and neurodivergent members of the local community to share good practice and improve local services.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2025

14. Movements in funds (continued)

Purposes of designated funds (continued)

Holiday Activities and Food

This contract supports ongoing strategic representation on the HAF steering group and developmental support for HAF providers to increase their inclusive practice. Training delivered as part of this work was funded from development reserves as the agreed work was postponed at the request of GCC in the previous financial year.

Wraparound Care Inclusion Training

A contract to deliver training and sensory kits for local members of the DfE Wraparound Care pilot. This project is half way through its delivery and will continue into the next financial year.

Prior year comparative	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	<u>4,980</u>	<u>110,000</u>	<u>(89,160)</u>	<u>25,820</u>
Total restricted funds	<u>9,832</u>	<u>150,025</u>	<u>(131,948)</u>	<u>27,909</u>
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	<u>-</u>	<u>5,886</u>	<u>(5,736)</u>	<u>150</u>
<i>Total designated funds</i>	<u>30,379</u>	<u>117,375</u>	<u>(117,265)</u>	<u>30,489</u>
General funds	<u>71,505</u>	<u>14,453</u>	<u>(18,384)</u>	<u>67,574</u>
Total unrestricted funds	<u>101,884</u>	<u>131,828</u>	<u>(135,649)</u>	<u>98,063</u>
Total funds	<u><u>111,716</u></u>	<u><u>281,853</u></u>	<u><u>(267,597)</u></u>	<u><u>125,972</u></u>

15. Related party transactions

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