

Charity registration number 1195537

**ACTIVE LINK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms D Warner Ms Z Williams Ms HG Williams Everett Ms M Gentles Mrs T Hall-Wright Mr M Maynard Ms M Goldman
Charity number	1195537
Principal address	1 Billing Road Northampton United Kingdom NN1 5AL
Accountants	Addacas Accounting Limited 71 High Street Higham Ferrers Northants United Kingdom NN10 8DD

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to act as a resource for young people from the age of 12 up to 18 by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- (a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- (b) advancing education;
- (c) relieving unemployment;
- (d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

At Active Link, we want young people to be told "yes you can" to help them reach their fullest potential.

We focus on positively changing the lives of young people aged between 12-18 years old, who are from areas of deprivation, vulnerable, socially excluded and/or not in mainstream education. Using sport and physical activity as a vehicle for empowerment and positive activities, the young people we reach in our programmes achieve improved physical and mental wellbeing. Our work is intensive, delivered to small groups overlong periods of time to develop the trusting relationships required to facilitate real change.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

Structure, governance and management

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ms D Warner
Ms Z Williams
Ms HG Williams Everett
Ms M Gentles
Mrs T Hall-Wright
Mr M Maynard
Ms M Goldman
Mr S Gardner

None of the Trustees has any beneficial interest in the Charitable Incorporated Organisation. All of the Trustees are members of the Charitable Incorporated Organisation and guarantee to contribute £1 in the event of a winding up.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity is controlled by its constitution and is a Charitable Incorporated Organisation.

The trustees' report was approved by the Board of Trustees.

Ms Z Williams
Trustee

8 January 2025

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CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF ACTIVE LINK FOR THE YEAR ENDED 31 MARCH 2024

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Active Link for the year ended 31 March 2024, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <https://www.icaew.com/regulation>.

This report is made to the charity's Trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Active Link and state those matters that we have agreed to state to the charity's Trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Active Link and the charity's Trustees as a body, for our work or for this report.

It is your duty to ensure that Active Link has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Active Link. You consider that Active Link is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Active Link. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Addacas Accounting Ltd
Chartered Certified Accountants
71 High Street
Higham Ferrers
Northants
NN10 8DD

8 January 2025

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
	Notes						
Income From:							
Donations and Legacies:	3	11,424	-	11,424	42,802	-	42,802
Expenditure On:							
Charitable Activities	4	13,675	-	13,675	7,535	-	7,535
Net (Outgoing)/Incoming Resources Before Transfers		-	-	-	-	-	-
Gross Transfers between Funds		-	-	-	-	-	-
Net Income (Expenditure) for the year/ Net Movement in Funds		-2,251	-	-2,251	35,267	-	35,267
Fund Balance as at 1 April 2023		35,267	14,201	49,468	-	14,201	14,201
Fund Balances at 31 March 2024		<u>33,016</u>	<u>14,201</u>	<u>47,217</u>	<u>35,267</u>	<u>14,201</u>	<u>49,468</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Current Assets					
Debtors	8	220		58	
Cash at Bank		<u>47,597</u>		<u>49,810</u>	
		47,817		49,868	
Creditors: Falling due within One Year					
	9	<u>-600</u>		<u>-400</u>	
Net Assets			<u>47,217</u>		<u>49,468</u>
Income Funds	10				
Restricted Funds			14,201		14,201
Unrestricted Funds			<u>33,016</u>		<u>35,267</u>
			<u>47,217</u>		<u>49,468</u>

The financial statements were approved by the Trustees on 8 January 2025.

Ms Z Williams
Trustee

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Active Link is a charitable incorporated organisation registered in England and Wales. The charity's principal address is 1 Billing Road, Northampton, NN1 5AL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Restricted Funds	Restricted Funds
	2024	2023
Grants Receivable	<u>-</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	2024 £	2023 £
Post, Stationary and marketing	1,316	393
Travelling	171	-
Computer Costs	358	234
Vehicle Hire	-	342
Training	145	-
Salaries	3,905	-
Legal Fees	-	-
Insurance	242	280
Sub-Contractor Costs	6,697	5,464
Telephone and Internet	406	422
	<u>13,240</u>	<u>7,135</u>
Share of governance cost (see note 5)	435	400
	<u>13,675</u>	<u>7,535</u>

Analysis of Fund

Unrestricted Funds	13,675	7,535
Restricted Funds	-	-
	<u>13,675</u>	<u>7,535</u>

5 Support costs

	Support Costs £	Governance Costs £	2023 £
Accountancy	-	435	400
	<u>-</u>	<u>435</u>	<u>400</u>
Analysed Between Charitable Activities	-	435	400
	<u>-</u>	<u>435</u>	<u>400</u>

6 Trustees

None of the Trustees (or any persons connected with them) received any reimbursement of expenses from the charity during the year.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

(Continued)

7 Employees

The average monthly number of employees during the year was:

	2024	2023
Total	1	-

The key management personnel of the charity comprise of the trustees.
There were no employees whose annual remuneration was more than £60,000.

8 Debtors

	2024	2023
Amounts falling due within one year	£	£
Other Debtors	220	58

9 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors	200	-
Accruals and deferred income	400	400

10 Analysis of net assets between funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
Fund balances at 31 March are represented by:						
Current assets/(liabilities)	33,016	14,201	47,217	35,267	14,201	49,468
	33,016	14,201	47,217	-	14,201	14,201

Signed By

A handwritten signature in black ink, appearing to be 'Zoe Williams', with a stylized, cursive script.

Date Signed	2025-01-08 14:15:06
Email	zoe@drzoe.co.uk
Printed Name	Zoe Williams
IP Address	90.240.251.2
Browser User Agent	Mozilla/5.0 (iPhone; CPU iPhone OS 18_1 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) CriOS/130.0.6723.78 Mobile/15E148 Safari/604.1
Name of signatory	Zoe Williams