Charity no. 1189373

Active Impact CIO

Report and Unaudited Financial Statements

31 March 2026

Active Impact CIO

Reference and administrative details

For the year ended 31 March 2026

Charity number	1189373
Registered office	Unit 16 Highnam Business Centre Newent Road Highnam Gloucester GL2 8DN
Trustees	The trustees who served during the year and up to the date of this report were as follows:
	Alison John — Chair, resigned 2 May 2025 Archie Eaton Victoria Livingstone-Thompson Agnieszka Pasek Colleen Stinton-Harris 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 2nd Floor - South One Castle Park Tower Hill Bristol BS2 0JA

Active Impact CIO

Report of the trustees

For the year ended 31 March 2026

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, ie: where the Trustees are the only Members of the charity. The organisation converted from a Community Interest Company (CIC) on 6th 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, at a minimum, 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 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.

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)*

Led by disabled and non-disabled change makers, Active Impact's mission is to 'Make Inclusion Happen' by developing, promoting and supporting inclusive opportunities; growing connections between activity providers and communities; creating accessible resources, and coproducing training that shares the lived experience of disabled children and young people, disabled adults, and parent carers.

So that Gloucestershire has:

- More choices available for disabled people across a wide range of interests, locations and age groups
- Increased opportunities for friendships, and ongoing social interactions for disabled people and their families
- More organisations that know how to provide clear information that helps disabled people feel welcome
- Increased understanding of inclusive practice
- Positive attitudinal change toward disabled people

As a user-led team we are part of the community we serve. We listen and respond to emerging needs - developing our work through ongoing conversations and engagement events with disabled children and their families, and disabled adults. We engage closely with our local Parent Carer Forum and Disability Partnership Boards. Through individual stories, group discussions, and local data, we build a picture of underserved areas and gaps in provision. Working with activity providers and disabled people we coproduce exciting opportunities to meet identified needs. We then promote these opportunities through You're Welcome Glos and our networks and we embed good practice with providers, ensuring activities are evaluated by participants and changes are made based on their feedback.

Our work in 25-26 has included commissioned inclusion development work from Gloucestershire County Council and Gloucestershire ICB as well as grant funded work within the local community at grass roots level – delivered in partnership with many Gloucestershire charities, CICs, social enterprises and small local businesses.

2.3 Activities, achievements and performance breakdown

Active Impact's 15th Birthday Celebrations

In 2025 Active Impact celebrated its 15th Anniversary! We celebrated with a fantastic family fun day and an awards evening that highlighted some of the individuals and organisations who have helped us on our mission to "Make Inclusion Happen".

Our birthday event brought together families from across Gloucestershire to enjoy a wide range of inclusive activities from 18 local providers. From circus skills to sports, animals to arts, music to board games, there was something to catch everyone's interest. The atmosphere throughout the day was delightful: calm but full of energy, with children and young people exploring, trying new things, and sharing those moments with their families.

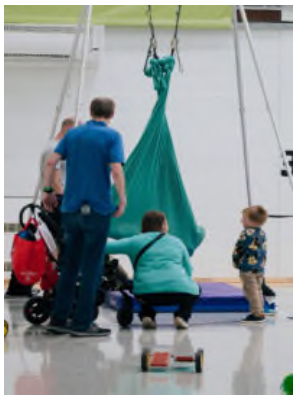





"My kids have absolutely loved it here. They've wanted to take part in everything they've come across. They don't want to go home!"

All around the site, you could see children throwing themselves into activities. A child carefully grooming a pony's mane, while nearby another group concentrated on striking sparks in their first fire-lighting attempt. Laughter carried across the grounds from the adaptive bikes, where siblings raced each other with big smiles, while inside the sports hall, fencing matches were fought, curling stones slid across the floor and boccia games were played.



Elsewhere, music was being mixed for the first time, giant bubbles floated over the lawn, children were dancing and grooving, and craft tables filled with colour as families created together. Faces were painted into butterflies, superheroes and animals, and many a family gravitated to the circus skills, spinning plates and trying out tricks. And in the middle of it all, the simplest feedback said it best:

"Mum, I love this day! It was great wasn't it? We should come here again!"

Read about this incredible day in more detail through our series of blogs:

https://www.activeimpact.org.uk/celebrating-15-years-together/
https://www.activeimpact.org.uk/an-evening-of-celebration/
https://www.activeimpact.org.uk/inaugural-inclusive-activity-awards/
https://www.activeimpact.org.uk/lifetime-achievement-award/

Short Breaks Inclusion Support

2025-26 represents the fourth year of our current Short Breaks Contract with Gloucestershire County Council. Whilst working on the contract delivery we are also actively engaging in the coproduction of a new commissioning model for short breaks from 2027 onwards.

Our focus this year has been around building stronger connections with families through our Family Fun Day and engagement opportunities at grass roots events, parent carer led spaces and a more interactive social media approach. We have also focussed on supporting activity providers to review the barriers they face to widening participation and this is work we will continue to develop in the final year of this contracted work. We continue to deliver our grant funded short breaks programme; expert by lived experience led training; ongoing developmental support around inclusive practice; increasing provider engagement in the Inclusive Activities Award; with the overall aim to increase the number and quality of providers who are confident and committed to welcoming and including disabled children.

Of Course We Can (OCWC) Inclusive Short Breaks Programme
The Of Course We Can programme delivers a varied range of short breaks activities for disabled children through local partner providers. This year the programme offered an incredible number of spaces, over 1000, across 35 events; from weekly sessions to all day workshops, trips and holiday clubs. Active Impact coordinates the programme providing development support for newer organisations, (3 new groups joined the programme this year), ongoing quality assurance and guidance to all providers, and grant management of £75,000 from Gloucestershire County Council.

2025-26 Of Course We Can Partner Providers:
Acting Up
Artshape
Art Space Cinderford
Bloodhound Education
Cirencester Opportunity Group
Creative Sustainability
Fat Squirrel Outdoor – Fire and Feast Forest Camps
Gloucestershire Deaf Association – NXT GEN Youth Programme
Goals Beyond Grass – SEND Youth Club
K Dance – SENsory Movers Dance Club
Move More – Inclusive Holiday Activity Day Camps
St Roses School – Summer Playscheme
TwoCan Inclusive Theatre – Performance workshops in Easter and Summer Holidays including an entry to Cheltenham Performing Arts Festival
World Jungle and Cotswold National Landscapes partnership – Cotswold Outdoor Fun
Wychwood Festival – weekend family friendly music festival

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

Family swimming lessons in Cirencester, 60 family tickets to Wychwood Festival and a magical festive event at Christmas with reindeer, donkeys and Santa and his signing elves.

Inclusion Training
Our acclaimed 'Inclusion Needs You' training introduces the Social Model of Disability as the underpinning ethos that helps participants shift their approach and provides practical ideas to enhance their inclusive practice. Our popular Neurodiversity training expanded this year to include a second session allowing participants to build on their knowledge of the barriers faced by neurodivergent young people and to apply this through the Autistic SPACE framework (Doherty, McCowan, and Shaw) to plan for more neurodivergent friendly approaches to delivering their activities.

We trained 95 individuals representing 66 local organisations across arts, leisure, sports, youth, early years and family hub settings.

Feedback from training attendees:
"[The trainers were] very good - Fantastic to have someone with lived experience. It makes a difference."

"I loved it! I felt like I was being educated in a fun non-judgemental way! Thank you"

"Very good - Liked the activities/interactions, helps to stay focussed."

"Very good - I learnt a lot from a starting point of knowing very little."

"Good - Fantastic ways of making everyone feel included (practising what you preach!)"

What attendees intend to do with the learning/understanding they gained:
"Engage people with gentle approach - ensuring they are seen, heard and acknowledged as they

"Give young people more info on what to expect ahead of sessions. Space, faces etc."

"It has given us the information we need so now we can put things in place."





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.

In 25-26 we had 30 new organisations sign up to You're Welcome Glos. These range from sports clubs and groups, to theatre and creative sessions to outdoor, forest school and animal based activities. We now have over 320 'regular 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 98 new listings across the year. The page had 292 Upcoming Events listed across 25-26.

We've been developing more effective ways to measure the impact of You're Welcome Gloucestershire including adding a 'find out more' button to all new listings since July. This enables us to identify when a user has gone on to learn more or book onto an opportunity via You're Welcome. In its first partial year of use this new impact measurement has shown 915 clicks to 'find out more' across many of the listings. Users can click on other links an organisation may have included within the text of any listing. Overall there were 3000 links clicked, most of which were for next step enquiries achieved through the site.

Behind these figures are the countless conversations, emails and calls through which we provide developmental support to organisations to understand, improve and optimise their inclusive practice so they can confidently say 'you're welcome' to more disabled people in Gloucestershire.

Neurodiversity Network
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 third Neurodiversity Network conference with over 60 attendees participating in a vibrant morning of connection, creativity, and inclusive conversation. Delegates included representatives from organisations, neurodivergent people, families, and advocates who came together to build new relationships across sectors, and for sharing ideas and lived experience.

We recently worked jointly with ND Hub Gloucestershire and Gloucestershire County Council to facilitate a coproduction workshop aimed at increasing understanding around the language of neurodivergence and building a shared commitment to supporting neurodivergent children and their families through the One Plan for Gloucestershire.

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

Development Work
We have continued to coordinate the 'Preparing for Adulthood (PfA)' Building Connections project, 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.

We are strategic partners leading on inclusion for the 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.

We continue to collaborate with local councils, VCSE infrastructure support organisations and activity providers to identify and develop potential provision of inclusive activities within localities in the county where inclusive opportunities are less well developed.

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 continue to hold representative roles on boards working to bring about better, more inclusive provision at a district and county level across education, health and social care.

We 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

Our focussed projects and wider strategic and development work create positive change so that:	Projects which relate to these outcomes:
More choices are 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, Neurodiversity Network, Cotswold Youth Network, 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, Building Connections and Neurodiversity Network
More organisations provide clear information that helps disabled people participate and feel welcome.	You're Welcome Gloucestershire, and Inclusion Needs You Training
There is greater awareness of the importance and benefits of being inclusive across Gloucestershire by advocating for the inclusion of disabled people with funders, commissioners, and wider stakeholders, linking VCSE and statutory efforts to embed inclusion at a strategic level.	You're Welcome Gloucestershire, Strategic Representation, Development Work, Inclusion Needs You Training and the Aiming High Network
Barriers to engagement are tackled at all levels of decision-making so that 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; Enabling them to influence local activities, and ensuring their participation and lived experience leads to improved opportunities.	Coproduction engagement in Short Breaks Inclusion Development, strategic representation and development work, which has led to a new project for 2026-27 in Disabled Children and Young People's Participation.

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 continues to recruit from the local community with the aim of broadening and deepening the lived and professional experience collectively held within its membership.

2.6 Looking ahead

Short Breaks recommissioning is underway with the last year involving the production of a needs analysis by the local authority and exstensive consultation with families and providers. We have been 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.

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.

In the next two years we will be working in partnership with Gloucestershire County Council to ensure disabled children and young people are able to participate in the planning and evaluating of local services.

We are also widening how we connect with families to provide more direct support, guidance and signposting by working collaboratively with other services which offer this and ensuring they know to reach out to find out more about inclusive opportunities.

We will continue to reflect as an organisation on how we can broaden our reach and work in partnership at grassroots level to continue to affect improvements in inclusive activities alongside the ongoing work we deliver with the council and health board.

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 general reserves which are sufficient to meet a minimum of three months running costs (currently £46,000), with additional reserves available to be invested in the charity's development when appropriate. The Charity's general funds are £50,253 at 31 March 2026 which is broadly in line with its reserves target.

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), Gloucestershire VCSE Alliance 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.

3.4 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.

3.5 Financial status

The charity's current resources from restricted and unrestricted donations are more than sufficient to meet its outgoings for the next financial year. All the indications are that this will remain the case for the foreseeable future.

3.6 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 (eg: 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.

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 16 July 2026 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 2026, which are set out on pages 13 to 26.

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

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

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

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

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

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

William Guy Blake

Date: 16 July 2026
William Guy Blake ACA
Member of the ICAEW
Godfrey Wilson Limited
Chartered accountants and statutory auditors
2nd Floor - South
One Castle Park
Tower Hill
Bristol
BS2 0JA

Active Impact CIO

Statement of financial activities

For the year ended 31 March 2026

	Note	Restricted £	Unrestricted £	**2026 Total £**	2025 Total £
Income from:					
Donations and legacies	3	168,284	16,773	**185,057**	152,525
Charitable activities	4	-	125,274	**125,274**	137,581
Investments		-	1,978	**1,978**	2,021
Total income		168,284	144,025	**312,309**	292,127
Expenditure on:					
Raising funds		-	9,484	**9,484**	1,074
Charitable activities		151,824	156,705	**308,529**	277,921
Total expenditure	6	151,824	166,189	**318,013**	278,995
Net income / (expenditure) and net movement in funds	8	16,460	(22,164)	**(5,704)**	13,132
Reconciliation of funds:					
Total funds brought forward		40,593	98,511	**139,104**	125,972
Total funds carried forward		57,053	76,347	**133,400**	139,104

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 2026

	Note	£	**2026** **£**	2025 £
Current assets				
Debtors	11	**1,012**		4,718
Cash at bank and in hand		**143,613**		145,273
		144,625		149,991
Liabilities				
Creditors: amounts falling due within 1 year	12	**11,225**		10,887
Net current assets			**133,400**	139,104
Net assets	13		**133,400**	139,104
Funds	14			
Restricted funds			**57,053**	40,593
Unrestricted funds				
Designated funds			**26,094**	32,282
General funds			**50,253**	66,229
Total charity funds			**133,400**	139,104

Approved by the trustees on 16 July 2026 and signed on their behalf by

Victoria Livingstone-Thompson

Victoria Livingstone-Thompson - Trustee

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.

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:

	2026	2025
Fundraising	**3%**	1%
Charitable activities	**97%**	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.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2025 Total £
Income from:			
Donations and legacies	143,825	8,700	**152,525**
Charitable activities	-	137,581	**137,581**
Investment income	-	2,021	**2,021**
Total income	143,825	148,302	**292,127**
Expenditure on:			
Raising funds	-	1,074	**1,074**
Charitable activities	131,141	146,780	**277,921**
Total expenditure	131,141	147,854	**278,995**
Net income / (expenditure) and net movement in funds	12,684	448	**13,132**

3. Income from donations and legacies

	Restricted £	Unrestricted £	2026 Total £
Donations	-	6,556	**6,556**
Grants	168,284	10,217	**178,501**
Total income from donations and legacies	168,284	16,773	**185,057**

Prior period comparative:

	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

4. Income from charitable activities

	2026 Total £	2025 Total £
Gloucestershire County Council	**108,150**	119,768
Other service income	**17,124**	17,813
Total income from charitable activities	**125,274**	137,581

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 2026 was £239,175 (2025: £232,113). There are no unfulfilled conditions or contingencies attaching to these grants.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	**2026 Total £**
Staff costs (note 9)	8,127	118,958	30,067	**157,152**
Grants payable (note 7)	-	94,443	-	**94,443**
Activity costs	-	38,210	-	**38,210**
Premises costs	-	12,454	-	**12,454**
Accountancy and professional costs	-	-	6,573	**6,573**
Office costs	-	-	4,617	**4,617**
IT and website	-	-	1,545	**1,545**
Training	-	-	1,144	**1,144**
Bank fees	-	-	9	**9**
Printing, postage and stationery	-	314	-	**314**
Insurance	-	-	1,552	**1,552**
Sub-total	8,127	264,379	45,507	**318,013**
Allocation of support and governance costs	1,357	44,150	(45,507)	**-**
Total expenditure	**9,484**	**308,529**	**-**	**318,013**

Total governance costs were £1,650 (2025: £1,575).

6. Total expenditure (continued)

Prior period comparative

	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

7. Grants payable

During the year, 31 (2025: 28) new grants were awarded to 18 institutions (2025: 14) for charitable activities.

Total grants committed to during the year were as follows:

	2026	2025
	£	£
Grants payable to institutions:		
Acting Up	**-**	8,457
ArtShape	**7,442**	6,233
ArtSpace Cinderford	**4,310**	-
Bloodhound Education	**7,499**	7,076
Cheltenham Borough Council	**615**	445
Cirencester Opportunity Group	**5,030**	1,984
Creative Sustainability CIC	**11,422**	9,860
Fair Shares	**640**	-
Fat Squirrel Outdoor	**3,799**	-
Gloucestershire Deaf Association (GDA)	**3,103**	6,404
Goals Beyond Grass	**6,626**	-
Greenwoods Therapeutic Horticulture	**-**	8,500
KAM Performing Arts	**500**	-
K Dance	**5,004**	5,584
Move More	**7,500**	-
Music Works	**-**	5,000
Play Gloucestershire	**900**	-
St Roses School	**8,700**	7,500
The Velcro Collective	**-**	2,000
TwoCan Inclusive Theatre Company	**11,837**	5,500
World Jungle	**3,679**	7,000
Wychwood Festival	**5,837**	-
	94,443	81,543

8. Net movement in funds

This is stated after charging:

	2026	2025
	£	£
Trustees' remuneration	**Nil**	Nil
Trustees' reimbursed expenses	**Nil**	Nil
Independent examiners' remuneration:		
▪ Independent examination (excluding VAT)	**1,650**	1,575

9. Staff costs and numbers

Staff costs were as follows:

	2026	2025
	£	£
Salaries and wages	**149,802**	136,398
Social security costs	**4,659**	2,892
Pension costs	**2,691**	2,359
	157,152	141,649

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 £28,620 (2025: £28,732).

	2026	2025
	No.	No.
Average head count	**10.25**	9.50
Average FTE	**4.40**	4.50

10. Taxation

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

11. Debtors

	2026	2025
	£	£
Trade debtors	**1,012**	4,718
	1,012	4,718

12. Creditors : amounts due within 1 year

	2026	2025
	£	£
Trade creditors	**2,529**	2,124
Accruals	**1,650**	1,575
Other taxation and social security	**7,046**	7,188
	11,225	10,887

13. Analysis of net assets between funds

	Restricted funds £	Designated funds £	General funds £	**Total funds £**
Current assets	57,060	28,494	59,071	**144,625**
Current liabilities	(7)	(2,400)	(8,818)	**(11,225)**
Net assets at 31 March 2026	**57,053**	**26,094**	**50,253**	**133,400**

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

14. Movements in funds

	At 1 April 2025 £	Income £	Expenditure £	**At 31 March 2026 £**
Restricted funds				
You're Welcome	4,906	41,784	(41,983)	**4,707**
Cotswold Youth Network Inclusion Support and Training	2,064	7,000	(5,606)	**3,458**
Inclusive Practice Development Work	21,438	75,000	(79,714)	**16,724**
Thriving Communities	6,320	-	(6,320)	**-**
Building Connections	5,865	15,000	(13,701)	**7,164**
CYP Participation	-	25,000	-	**25,000**
Neurodiversity Network	-	4,500	(4,500)	**-**
Total restricted funds	40,593	168,284	(151,824)	**57,053**
Unrestricted funds				
Designated funds:				
Inclusive Activities Opportunity Fund	6,994	6,098	(3,160)	**9,932**
Inclusive Practice Development Work	15,683	1,086	(8,818)	**7,951**
Short Breaks Inclusion Development	-	108,150	(108,150)	**-**
Neurodiversity Network	241	10,000	(5,230)	**5,011**
Wraparound Care Inclusion Training	9,364	-	(6,164)	**3,200**
Wychwood Festival/Tribe	-	2,000	(2,000)	**-**
Total designated funds	32,282	127,334	(133,522)	**26,094**
General funds	66,229	16,691	(32,667)	**50,253**
Total unrestricted funds	98,511	144,025	(166,189)	**76,347**
	139,104	312,309	(318,013)	**133,400**

You're Welcome
£25,759 from Barnwood Trust and £16,025 from Gloucestershire County Council were grants given to jointly support the ongoing You’re Welcome Glos website and development support as a community focussed online resource for finding inclusive opportunities in Gloucestershire. The funding supports ongoing website maintenance and development and staff time focussed on helping organisations create clear information for You’re Welcome and to assist in other ways to promote activities to disabled participants.

Cotswold Youth Network
Cotswold Youth Network (CYN) – 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. Work has begun for some CYN members to start the Inclusive Activities Award.

14. Movements in funds (continued)

Purposes of restricted funds (continued)

Inclusive Practice Development Work

As part of our Short Breaks Inclusion Development Contracted work we manage a £75k grant from Gloucestershire County Council (GCC) which we disburse 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.

Thriving Communities

A grant received in 24-25 to enable the Building Connections project to induct a new provider as part of the project. This work has been delivered in partnership with TwoCan Inclusive Theatre and Creative Sustainability resulting in a new Welcome Group within the Building Connections project.

Building Connections

Year Two of a three-year project. £15k from GCC, as part of the Preparing for Adulthood workstream, to coordinate the multi-partner project 'Building Connections' Each partner organisation provides a 'welcome group' model 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. Grants made in 25-26 included the ongoing provision of an additional group and costs of some group trips. The remaining amount has been carried forward and the group will collectively decide how it is best used in the third year of the project.

CYP Participation

A £25k grant from GCC to support children and young people's voice and participation in the county. This grant will be used in 26-27 and 27-27 to support the local CYP Participation Community of Practice to increase their inclusive practice and provide more opportunities for disabled children and young people to have their voices heard in relation to a wide range of services.

Neurodiversity Network

A grant of £4,500 from Gloucestershire VCSE Alliance to support the ongoing development of our Neurodiversity Network which brings together activity providers and neurodivergent members of the local community to share good practice and improve local services.

Purposes of designated funds

Inclusive Activities Opportunity Fund

These are unrestricted donations the charity has received which they wish to use for the purpose of increasing opportunities for disabled children to take part in activities alongside their non-disabled peers in Gloucestershire including providing grants to activity providers and covering the costs of our charitable activities which support this aim as needed.

Inclusive Practice Development Work

Unrestricted funding which the charity has designated to support our wider inclusive practice development work including engaging with disabled people of all ages and their families at community events to understand what is working well and where there are gaps in provision; developing and sharing accessible information about inclusive opportunities; and representing inclusive practice at a strategic level across community development, education, health and social care.

14. Movements in funds (continued)

Purposes of designated funds (continued)

Short Breaks Inclusion Development

This contract with GCC has multiple delivery elements all with the collective aim of increasing the amount and variety of inclusive activities on offer in the county ensuring disabled children have a wide choice of opportunities which can provide a short break for them and their families. The various workstreams include 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 is the first year of a two year extension of the contract. All short breaks work in the county will be retendered for April 2027 onwards.

Neurodiversity Network Fund

This contract was extended for a further year by Gloucestershire ICB. 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.

Wraparound Care Inclusion Training

A contract to deliver training and sensory kits for local members of the DfE Wraparound Care pilot.

Wychwood Festival/Tribe

A grant from The Summerfield Charitable Trust for Active Impact to work in partnership with Tribe Festivals who run Wychwood Festival to embed inclusive practice and ensure greater accessibility and inclusion for disabled festival goers.

14. Movements in funds (continued)

Prior year comparative	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**
Building Connections	-	15,000	(9,135)	**5,865**
Total restricted funds	27,909	143,825	(131,141)	**40,593**
Unrestricted funds				
Designated funds:				
Inclusive Activities Opportunity Fund	4,978	3,101	(1,085)	**6,994**
Inclusive Practice Development Work	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**
Total designated funds	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**

15. Related party transactions

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