

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2022

Charity Number 1156904

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The Trustees present their report and financial statements for the year ended 31 March 2022.

Governing Document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation.

The constitution was adopted on 2nd May 2014.

Organisational Structure

The charity is administered by an elected board of trustees, made up of between three and twelve members. The trustees are elected by the general membership at the Annual General Meeting. Additional trustees can be appointed by the members or the incumbent trustees throughout the year.

The trustees meet several times a year to administer the charity, this is currently approximately quarterly. Decisions may also be made by a majority of trustees responding via electronic means.

No official trustee sub committees have been created.

Objectives & Activities

The objectives of the organisation are:

To act as a resource for young people living in Filton and surrounding areas 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.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The organisation is non-party in politics, and non-sectarian in religion.

Significant Activities

In pursuance of the objectives of the organisation, the activities fall into five main areas of operation as follows:

1. The organisation was created from an existing youth centre, the premises are licenced from the adjacent Methodist Church. The organisation continues to support this work by providing a venue for youth clubs, targeting based on age or mental or physical ability.

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2. The organisation provides work contracted by South Gloucestershire and Bristol City Councils, as well as Filton and Frampton Cotterell Parish Councils. This work is closely monitored by the councils to ensure that they deliver the required services.
3. The organisation applies to grant-making trusts and foundations for project-based funding to support wider aims and activities to develop FACE's mission and vision.
4. The organisation works closely with other voluntary or educational organisations providing 'added value' to contracts and funded work. This is through the use of employees and volunteers of the organisation working for example at local schools or in the wider community in which FACE operates.
5. The organisation works with a wider range of members of the local community providing social support, learning, or employment skills. This is through a number of different sessions provided at the centre and in other venues. Community volunteers are also recruited and engaged in community initiatives furthering the aims of FACE.

Achievements and Performance

Charitable activities

During the year we engaged with 1,083 named individuals on at least one occasion, this is an increase from 808 individuals in the previous year. These include a total of 877 sessions, across all age groups, and also include community work but exclude 'drop-in' visitors such as those using the community store or taking part in events outside of any building used by FACE where registration was not required. This year the profile of the bulk of members has reverted to the traditional 8-25 year olds following the return to many of the pre-Covid activities.

Coronavirus Covid-19

At the start of this financial year the focus was on a return to normality for many of the youth and community sessions. Whilst we are proud with the manner in which we were able to continue operational activities throughout the pandemic there was an inherent desire to return to standard in-person sessions as soon as we were safely able. Following the return to in-person sessions we have been able to maintain delivery of all sessions across all sites, despite staff isolations and the higher than usual levels of illness.

Children's & Youth Work: (CYW)

Youth Work continues in both Filton and Frampton Cotterell with numbers at sessions growing in both areas. Some of the Frampton Cotterell sessions needed to move to detached and outreach for a period due to problems with the building, this included the new Youth Café which has been well received.

Numbers at sessions for older young people in Filton have been stagnant for a number of years pre-Covid, but are now increasing following moving Year 7 members from the younger group sessions, to the older. This had the added benefit of stabilising the member numbers in the younger sessions where in the past we have sometimes needed to operate a waiting list to remain within capacity.

This year we have commenced workshops on knife crime at Orchard School targeting those young people deemed most at risk. The sessions were delivered before and after the school summer holiday.

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The young people engaged well with the sessions and the school is keen to continue with further group work in the future.

Duke of Edinburgh's award sessions have restarted following Covid19 with skills sessions being held in Filton on Monday evenings focusing on different independence skills. Expeditions have been carried out for Bronze and Silver groups.

Hangout youth club moved from Little Stoke to Filton due to issues with the building. Support was offered to young people over the course of the move, unfortunately a small number of members felt unable to move with us, but we still feel that it was the right decision, and better for the longer term benefit of the group. The group has grown in membership since the move.

Work has been undertaken in conjunction with Adoption West to deliver 3 weekly targeted pilot sessions with adopted young people at Cathedral School. This identified their support needs and highlighted potential for further sessions depending on funding.

We have delivered a 10 week mentoring programme through one-to-one sessions with two individual young people. One young person was identified from our existing youth work provision, the other was referred to us by South Gloucestershire Council due to their behaviour and impact on the wellbeing of the individual concerned, and that of their family.

Work with those with learning, social and physical disabilities:

This year we have continued with the provision of our centre-based youth work sessions contracted as part of the South Glos Council Youth Activities Offer for young people with additional needs, and also with the sessions for the Bristol City Council commissioned 'Bristol Autism Project' at various locations throughout the city. The work with the Bristol Autism Project has continued to deliver activities during the school holidays and we have utilised new venues which have been very keen to be inclusive and supportive. These activity sessions have proven invaluable to our members and their families and allowed them to access services and activities in a safe and controlled manner.

Our Illuminators adults' group in Filton has continued throughout the year and has seen new members, including some previous members who have returned to us after a time away. Following member input, the tuck shop has implemented an increased number of healthy options which many members are utilising. Some of the members of this group have participated in an "Eating with Friends" course over a 13-week period. This has given them the opportunity to develop new skills by cooking together each week, and culminated in the preparation of a three-course meal for their families. Members that took part on this course have shown improvement in their confidence, and increased independence.

Community Work:

Community work has continued to thrive with sessions being delivered in many different areas. We have worked with Filton Town Council and the local community to deliver the Filton Community Plan. A survey was completed by 113 local residents, followed by workshops at Charborough Road School and a number of community consultation events. A draft was sent to the Town Council in the third quarter highlighting a number of themes of feedback including transport, litter, housing, isolation, and a lack of community activities.

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During the Easter, Summer and Christmas holidays we delivered a number of Holiday Activities and Food sessions in Filton and Frampton Cotterell. Some of the young people from these sessions have gone on to join us in our other youth groups.

A pre-existing local coffee club has started to use our premises following the need for a new location due to a growth in numbers. We provide them a space in which to meet and will be assisting them in organising days-out and short breaks. With the need for social groups in the area becoming even more evident we have also started a second coffee morning on an alternate day and membership is increasing. We hope soon that the "Silver surfer" sessions will restart following a long break due to Covid19 and staff critical illness.

New sessions have started this year for tai-chi and low-impact fitness, both of which are slowly growing.

We have continued to offer the food tables at the entrance to the building where members of the community can access food provided through the Fareshare Go scheme. Donations are welcomed, but not required enabling people on low-income access to extra food to help them get through the week.

Events and fundraising:

This year saw the return of our Christmas Fayre following an enforced break due to Covid19. This was a great success raising £1000 and gave us an opportunity to welcome many new people into the centre.

The Wonderful Windows trail returned to Filton and saw 37 houses decorated, with a number of them offering snacks and drinks for visitors. The Community Scarecrow Trail in Frampton Cotterell had lots of involvement from young people at our groups.

Staff & Trustee Development:

Staff meetings have continued throughout the year. The annual staff and trustee training day returned this year, although online, with a focus on Safeguarding, following a break last year due to Covid-19.

Reserves Policy

A Policy on Reserves was approved by the Trustees and adopted in August 2018. This is currently under review by trustees; expected to be approved later in 2022. After our losses in 2020 and a surplus in 2021, but with more limited activities through some of this financial year due to Covid-19, we have managed to build our free reserves back up to £2,558 by the end of March 2022.

With charity growth expected in the next financial year and activities returning successfully post-Covid, we plan to build this up to £12,000 by October 2022 and continue to build this up by £500 each month thereafter. The new policy adopted later in 2022 will give a better plan for reserves.

Results for the year

Income for the year decreased to £233,722 (2021: £253,896), as a result of receiving less donations and 'Covid' grants for specific projects. Expenditure also increased to £240,708 (2021: £218,688) due

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YEAR ENDED 31 MARCH 2022

to growing demands for activities, higher salaries, and utilising our previous year's surplus. The charity suffered a deficit during the year of £6,986 (2021: surplus of £35,208).

Financial Reporting

Quarterly Management Accounts were provided at the trustee meetings showing detailed and summarised reports across the various different projects. An annual budget of revenue was prepared by FACE for quarterly analysis.

Payroll costs were broken down, as were subscription income, staff expenses and petty cash where the reports were allocated to the relevant Restricted Grant and the financial reporting of these to the providers of the Grant and the Trustees.

Financial processes

The following financial processes are implemented at FACE

- Internet Banking services to allow bank balance analysis and bank transfers in real time and to make electronic payment of staff payroll and to suppliers
- Implemented pension provisions for all eligible staff via NEST
- Quickbooks system, allows for accurate recording and financial reporting

Trustees discussed the new HSBC bank charges, which we were informed would come from October 2021, and agreed to open a new bank account with Cooperative to avoid charges for banking. This switch had not completed by March 2022, but will be completed early in the next financial year.

Principal funding sources

Our principal funding sources are listed below. Further detail on the activities undertaken are listed in the section on Charitable Activities above.

South Gloucestershire Council; These funds include community learning, and small grants, including the Members Awarded Funding from local councillors.

Creative Youth Network; subcontracted work from South Gloucestershire Council for the Kingswood youth work provision.

Southern Brooks Community Partnership; subcontracted work from South Gloucestershire Council for the Little Stoke, and Filton age 11+ youth work provisions.

Learning Partnership West; subcontracted work from South Gloucestershire Council for a detached youth work session in Frampton Cotterell.

Filton Town Council; for junior youth clubs (age 7-11).

Frampton Cotterell Parish Council; for Youth Provision in Frampton Cotterell and surrounding villages.

Bristol Autism Project; funded by Bristol City Council to provide school holiday activities for children with autism and their families.

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YEAR ENDED 31 MARCH 2022

Trustees' responsibilities in relation to the financial statements

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 & 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 of the income and expenditure of the charity for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 trust deed/constitution. They 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.

Approval of Accounts

Sep 07 2022

The accounts were approved on behalf of the Trustees on2022 by:



Tim Watts
Trustee/Chair

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2022

Company number

CE001859

Charity number

1156904

Trustees

The Trustees who have served during the year and since the year end were as follows:

T Watts	Chair
R Sharp	
Rev H Cooke	
J Hoggans	
Rev S Edwards	
R Greenwood	
B Davis	Appointed November 2021

Secretary

R Sharp

Registered Office

St Andrews Methodist Youth Centre
Elm park
Filton
Bristol BS34 7PS.

Independent Examiner

Joshua Kingston BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

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INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2022

I report to the trustees on my examination of the accounts of The Foundation of Active Community Engagement for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 Charity'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

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 Charity 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.

Joshua Kingston

Joshua Kingston, BSc ACA
Burton Sweet Limited Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Sep 07 2022
Date:2022

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	2,598	144	2,742	7,520
Charitable activities	3	19,125	201,254	220,379	241,595
Other trading activities	4	10,599	-	10,599	4,774
Investments		2	-	2	7
Total income		<u>32,324</u>	<u>201,398</u>	<u>233,722</u>	<u>253,896</u>
Expenditure on:					
Raising funds	5	3,660	-	3,660	1,137
Charitable activities	6	15,784	221,264	237,048	217,551
Total expenditure		<u>19,444</u>	<u>221,264</u>	<u>240,708</u>	<u>218,688</u>
Net income/(expenditure)	7	12,880	(19,866)	(6,986)	35,208
Transfers between funds	14	(128)	128	-	-
		<u>12,752</u>	<u>(19,738)</u>	<u>(6,986)</u>	<u>35,208</u>
Total funds at start of year	14	(7,318)	38,605	31,287	(3,921)
Total funds at end of year	14	<u>5,434</u>	<u>18,867</u>	<u>24,301</u>	<u>31,287</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 11 to 19 form part of these financial statements
See note 10 for fund-accounting comparative figures

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	2,876	4,315
		<u>2,876</u>	<u>4,315</u>
Current assets			
Debtors	12	8,363	4,006
Cash at bank and in hand		30,642	40,219
		<u>39,005</u>	<u>44,225</u>
Liabilities			
Creditors : amounts falling due within one year	13	(17,580)	(17,253)
Net current assets/(liabilities)		<u>21,425</u>	<u>26,972</u>
Total assets less current liabilities		<u>24,301</u>	<u>31,287</u>
Net assets/(liabilities)		<u><u>24,301</u></u>	<u><u>31,287</u></u>
FUNDS			
Unrestricted funds			
General funds	15	5,434	(7,318)
Restricted funds	15	18,867	38,605
Total funds		<u><u>24,301</u></u>	<u><u>31,287</u></u>

These financial statements were approved by the Trustees on ^{Sep 07 2022}2022 and are signed on their behalf by:



Mr T Watts
Trustee

The notes on pages 11 to 19 form part of these financial statements

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. Please refer to the Trustees' report for a fuller consideration, including the effects of the covid-19 pandemic on the charity.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Accounting policies (*continued*)

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activities.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Computer equipment	- over 5 years; straight line
Fixtures and fittings	- over 5 years; straight line

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.

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.

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.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note of the financial statements.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

2 Income from: Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations	2,598	144	2,742
	<u>2,598</u>	<u>144</u>	<u>2,742</u>

Prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations	4,500	3,020	7,520
	<u>4,500</u>	<u>3,020</u>	<u>7,520</u>

3 Income from: Charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Activities and trips	394	3,624	4,018
Subscriptions	1,581	6,208	7,789
Grants received	17,150	191,422	208,572
	<u>19,125</u>	<u>201,254</u>	<u>220,379</u>

Prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Activities and trips	2,615	-	2,615
Subscriptions	-	363	363
Grants received	40,961	197,656	238,617
	<u>43,576</u>	<u>198,019</u>	<u>241,595</u>

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

4 Income from: Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Sales of goods	4,041	-	4,041
Event income	1,365	-	1,365
Rental income	5,193	-	5,193
	<u>10,599</u>	<u>-</u>	<u>10,599</u>

Prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Sales of goods	343	177	520
Event income	2,649	-	2,649
Rental income	1,605	-	1,605
	<u>4,597</u>	<u>177</u>	<u>4,774</u>

5 Expenditure on: Raising funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Costs of goods sold	3,271	-	3,271
Event costs	389	-	389
	<u>3,660</u>	<u>-</u>	<u>3,660</u>

Prior year

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Costs of goods sold	311	-	311
Event costs	826	-	826
	<u>1,137</u>	<u>-</u>	<u>1,137</u>

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6 Expenditure on: Charitable activities	Total Funds 2022 £	Total Funds 2021 £
Wages and Salary costs	152,178	140,776
Other Staff costs	4,282	4,371
Resource, programme & project costs	39,669	34,602
Trips and Activities	3,231	1,738
Pod in the Park costs	-	11
Property, rent and insurance	9,467	10,353
Property Utilities	5,857	3,848
Other property costs	14,266	12,209
Office costs	4,595	6,284
Depreciation	1,439	1,439
Governance costs	2,064	1,920
	<u>237,048</u>	<u>217,551</u>

7 Net income/(expenditure) for the year

This is stated after charging:	2022	2021
	£	£
Independent examiners fees - for independent examination	968	900
- for Accounts preparation	1,096	1,020
Depreciation	1,439	1,439
	<u>3,503</u>	<u>3,359</u>

No trustees has been reimbursed for out of pocket travel expenses this year or prior year. No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £200 (2021: £465).

8 Staff costs and numbers

The aggregate payroll costs were:	2022	2021
	£	£
Wages & salaries	146,217	136,428
Social security costs	3,540	2,195
Pension contributions	2,421	2,153
	<u>152,178</u>	<u>140,776</u>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

8 Staff costs and numbers (continued)

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 27 (2021: 26), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £40,129 (2021: £39,372).

9 Taxation

The charity is exempt from corporation tax on its charitable activities.

10 Statement of Financial Activities comparative figures

For the year ended 31 March 2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:			
Gifts and donations	4,500	3,020	7,520
Charitable activities	43,576	198,019	241,595
Other trading activities	4,597	177	4,774
Investments	7	-	7
Total income	52,680	201,216	253,896
Expenditure on:			
Raising funds	1,137	-	1,137
Charitable activities	38,353	179,198	217,551
Total expenditure	39,490	179,198	218,688
Net income/(expenditure) for the year	13,190	22,018	35,208
Transfers between funds	(22,443)	22,443	-
Net movement in funds	(9,253)	44,461	35,208
Total funds at start of year	1,935	(5,856)	(3,921)
Total funds at end of year	(7,318)	38,605	31,287

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2021	3,354	3,839	7,193
Additions	-	-	-
At 31 March 2022	<u>3,354</u>	<u>3,839</u>	<u>7,193</u>
Depreciation			
At 1 April 2021	1,342	1,536	2,878
Charge for the year	671	768	1,439
At 31 March 2022	<u>2,013</u>	<u>2,304</u>	<u>4,317</u>
Net book value			
At 31 March 2022	<u>1,341</u>	<u>1,535</u>	<u>2,876</u>
At 31 March 2021	<u>2,012</u>	<u>2,303</u>	<u>4,315</u>

12 Debtors

	2022 £	2021 £
Trade debtors	1,880	705
Prepayments and accrued income	6,483	3,301
	<u>8,363</u>	<u>4,006</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	725	1,147
Other creditors	14,202	14,050
Accruals and deferred income	2,653	2,056
	<u>17,580</u>	<u>17,253</u>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
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YEAR ENDED 31 MARCH 2022

14 Movement in funds

For the year ended 31 March 2022

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
Disability Focused projects	12,641	74,164	(86,851)	46	-
Youth Work Focused projects	17,014	120,151	(118,298)	-	18,867
Community Focused projects	8,950	7,083	(16,115)	82	-
	<u>38,605</u>	<u>201,398</u>	<u>(221,264)</u>	<u>128</u>	<u>18,867</u>
Unrestricted funds					
General Funds	(7,318)	32,324	(19,444)	(128)	5,434
	<u>(7,318)</u>	<u>32,324</u>	<u>(19,444)</u>	<u>(128)</u>	<u>5,434</u>
Total Funds	<u>31,287</u>	<u>233,722</u>	<u>(240,708)</u>	<u>-</u>	<u>24,301</u>

Restricted funds

Disability Focused projects - this fund relates to restricted donations and grants to the charity for various projects that are tracked independently. These projects relate to funds received for children and adults with social and learning disabilities.

Youth work focused projects - this fund relates to restricted donations and grants to the charity for various projects that are tracked independently. These projects relate to youth clubs that are run for children and young people.

Community focused projects - this fund relates to restricted donations and grants to the charity for various projects that are tracked independently. These projects relate to community-focused projects such as Bristol and South Gloucestershire community learning teams contracted to run courses for adults.

Pod in the Park - this fund relates to a social enterprise food kiosk which as started to provide employment opportunities for young people and adults with disabilities. This project is shown as a negative balance in the prior year end due to overspending which resulted in the depletion of general funds. This project has now ended and the balance transferred to general funds.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
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14 Movement in funds (continued)

For the year ended 31 March 2021

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds					
Disability Focused projects	(3,985)	101,680	(85,054)	-	12,641
Youth Work Focused projects	12,304	89,795	(85,085)	-	17,014
Community Focused projects	8,423	9,544	(9,017)	-	8,950
Pod in the Park	(22,598)	197	(42)	22,443	-
	<u>(5,856)</u>	<u>201,216</u>	<u>(179,198)</u>	<u>22,443</u>	<u>38,605</u>
Unrestricted funds					
General funds	1,935	52,680	(39,490)	(22,443)	(7,318)
	<u>1,935</u>	<u>52,680</u>	<u>(39,490)</u>	<u>(22,443)</u>	<u>(7,318)</u>
Total funds	<u>(3,921)</u>	<u>253,896</u>	<u>(218,688)</u>	<u>-</u>	<u>31,287</u>

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted General Funds £	Total £
As at 31 March 2022			
Tangible fixed assets	-	2,876	2,876
Other net assets	18,867	2,558	21,425
	<u>18,867</u>	<u>5,434</u>	<u>24,301</u>
	Restricted Funds £	Unrestricted General Funds £	Total £
As at 31 March 2021			
Tangible fixed assets	-	4,315	4,315
Other net assets	38,605	(11,633)	26,972
	<u>38,605</u>	<u>(7,318)</u>	<u>31,287</u>

16 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.