

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023

Charity Number 1156904

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

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.

Trustee sub committees are formed as required to deal with safeguarding, disciplinary, staffing, and other issues.

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.

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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 and activities.
2. The organisation provides youth and community work contracted by South Gloucestershire and Bristol City Councils, as well as Town and Parish Councils. The councils closely monitor this work to ensure that they deliver the required services.
3. The organisation provides work contracted from Short Breaks for Disabled Children funding, commissioned by South Gloucestershire and Bristol City Councils. The councils closely monitor this work to ensure that they deliver the required services.
4. The organisation provides community well-being activities targeted at older or isolated people, as well as intergenerational projects to promote community cohesion.
5. 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.
6. The organisation works in partnership with other youth and community providers to enhance and compliment the offer in the wider communities in which FACE operates and 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.
7. 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 1,592 named individuals on at least one occasion, this is an increase from 1,083 individuals in the previous year. These include a total of 1,043 sessions, across all age groups, and also include community work, but exclude 'drop-in' visitors such as those taking part in events where registration was not required. We estimate this to be a further 3,325 people, with a total attendance of 11,604.

Children's & Youth Work: (CYW)

Since July 2022, FACE took on delivery of the Youth Work in Patchway, in addition to that in both Filton and Frampton Cotterell. All groups continue to build, and the work in Patchway in particular has been successful, building up good relationships with young people and their families.

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This year we undertook a piece of consultation work in Coalpit Heath, commissioned by Westerleigh Parish Council, focused around the Blackberry estate and has led to increased support for youth work in the area encompassing Coalpit Heath, Westerleigh and Frampton Cotterell.

We also co-delivered a consultation event for young people led by the South Glos Youth Work partnership supporting the re-commissioning of youth work provision in South Glos.

Duke of Edinburgh's Bronze and Silver groups met fortnightly during spring/summer months and expeditions during the summer went well.

We led a successful football outreach project, funded by Wesport Crime Prevention Fund, which successfully built relationships with young people in Patchway, with donated use of the 3g pitches from Patchway Town Council. This project brought in sports coaches alongside youth workers to support young peoples' positive activities and behaviour in the community. The project included breaking down barriers with local police and the young people enjoyed both football and basketball games with police officers and PCSOs.

A targeted project funded by Wesport and the Violence Reduction Unit has been undertaken with a group of young women at Patchway Community School around child sexual exploitation. The 'Keeping Safe' programme supported young women to build resilience and confidence through youth work activities and encouraged self-esteem and raising ambitions through new knowledge exploring personal safety.

We were successful in gaining South Gloucestershire Council support to run Holiday Activities & Food programmes (HAF) for young people aged 12-16 in Filton, Patchway and Frampton Cotterell. These projects during schools' holidays at Christmas, Easter and the summer were targeted at those in receipt of free school meals. Every day included cooking and eating their lunch together, as well as physical activities and group work.

We worked with University of the West of England students to create some short film clips to raise awareness of our work through social media.

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. More regular trips have now recommenced, which are very popular, to increase independence skills, including Longleat, Bristol Hippodrome pantomime, pottery, a boat trip, bowling and 2 meals out.

A new project to us in the autumn of 2022 is a South Gloucestershire Council funded project commissioned as part of their 'Short Breaks for Disabled Children'. The "Social Club" sees us running a monthly youth group for disabled children aged 8-13 to introduce them to a social environment. This

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project was previously run by another organisation until April 2022. The project has been very slow to recommence due to the lack of handover of any contact details for previous attendees, and the nature of the cohort is harder to engage as it is only monthly and these are children who have not attended a social group before, however we have built up a small consistent attendee group and hope to grow the group more next year.

During the year, we were asked if we would be interested in taking on new projects in Bristol from April 2023, so much of the winter and spring 2022/23 have been working with other partners to plan for these. This includes taking on delivery of 2 'out of school clubs' for neurodiverse young people as part of the Out & About service. These groups were previously run by another organisation up until end of March 2023, so this included a TUPE process for one staff member with transitions taking place with staff and families through the springtime.

The second project 'Pathways to Short Breaks' is a new piece of 1-year work funded by the Department for Education and commissioned from Bristol City Council. This will see us delivering very targeted small groups for neurodiverse young people who are not accessing social situations and other Short Breaks. We will be working with other partners and the council's Autism Team.

Community Work:

Our weekly groups for older adults continue to run and build attendance in our Filton building. This includes tai chi, low impact fitness, 2 weekly coffee mornings, and a "Silver surfers" session focused on supporting people with technology.

This year we have also added a monthly Goldies Sing-a-long session delivered by the Golden Oldies charity. This is also building slowly in attendance and sees a joyful hour of singing together every first Wednesday of the month.

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.

Filton Pollinator project saw FACE and the Filton Community Garden committee working with University of the West of England students volunteering to support community activities and schools work exploring preservation of bees and pollinators. This included workshops, schools and community sessions.

We were part of the National Lottery Heritage project "Hidden Heroes", led by the Natural Theatre Company, exploring Filton's local heroes and culminating in a community event in the Filton community garden in April 2023.

Events and fundraising:

Curry's at Cribbs Causeway chose FACE and Four Towns Community Transport as their 2 chosen charities to support during their new store launch in July 2022. The day saw a huge raffle, Ferris wheel, games, food & ice cream vans, and the UK Garrison Star Wars characters welcoming the public back to the re-opened store, and raised almost £7,000 which was split between our two charities.

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FACE had a stall at the Bristol Jobs Show at Cabot Circus 30 Sept / 1st October. However, although the awareness-raising for our charity and networking with other stall-holders was good, sadly we did not recruit any new staff from the event.

The Wonderful Windows trail returned to Filton in November 2022 and saw 43 houses decorated, with a number of them offering snacks and drinks for visitors. The Community Scarecrow Trail in Frampton Cotterell also had lots of involvement from young people at our groups.

This year our popular Christmas Fayre was a success raising around £800 and gave us an opportunity to also receive donations of cuddly toys for Bristol Animal Rescue Centre.

Staff & Trustee Development:

We held 2 larger events for staff and trustee this year – our annual team training day focused on our FACE Core Values. This was a great day, where people from across the charity's breadth shared together and built skills and awareness together of what impact FACE has and our common aims and ethos.

Due to new funding opportunities, a restructuring of staff roles and responsibilities has taken place with the need to create new positions this year. In February 2023 we held an Engagement Day for all staff and trustees to share together ideas on our restructuring and development plans, and key staff then worked with trustees to create the outline of a 5-year plan.

New Development Worker posts were created, along with HR, Admin, Fundraising and Communications roles to further support the charity development and build capacity with a less linear staffing structure.

A Risk Register was compiled this year, which is now regularly reviewed alongside policies and our new 5-year plan.

Staff undertook first aid, Midas, fire safety, risk assessment, social media, Excel, sexual health & contraception, mental health, and Foundation for Youth Work training this year.

We have been pleased to have an application from a new trustee with responsibility for Finance has who will be joining the board next year. We continue to actively advertise for further trustees to support charity development.

Trustees have continued to support staff interview panels, staff meetings and events.

Financial Review

Reserves Policy

A Policy on Reserves is still under review by trustees; expected to be approved later in 2023. This has been delayed in order for our new Finance trustee to get involved and fully understand the charity finances and support and advise us. We have managed to build our free reserves back up to £21,864 by the end of March 2023.

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With more charity growth expected in the next financial year, we plan to build this up to £30,000 by October 2023 and continue to build this up by £500 each month thereafter. The new policy adopted later in 2023 will give a better plan for reserves.

Results for the year

Income for the year increased to £355,440 (2022: £233,722), as a result of obtaining more grants and contracts for specific projects. Expenditure also increased to £330,828 (2022: £240,708) due to growing demands for activities and increased staffing. The charity experienced a surplus during the year of £24,612 (2022: deficit of £6,986).

Financial Reporting

Quarterly management accounts were provided at the trustee meetings showing detailed and summarised reports across the various different areas of FACE's work.

The financial breakdown of expenditures is regularly reported to providers of grants and contracts and the Trustees.

An annual budget of revenue was prepared by FACE staff for quarterly board analysis.

Financial and HR Processes

The following financial and HR 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 and for one member of staff via Avon Pension Scheme (staff member TUPE'd from another organisation)
- QuickBooks financial management system enabling accurate recording and financial reporting.
- Payroll is conducted through use of an agent, Butler-Crowe Payroll.
- BreatheHR - a cloud-based HR system - was introduced in July 2022 to move all personnel records, leave, expenses, sickness, etc to one place and better meet GDPR and information retention policies.
- A new bank account was opened at Cooperative Bank at the start of the financial year and, to avoid future bank charges which were being introduced, the HSBC account was closed in January 2023. We are in the process of opening secondary accounts for Savings and Reserves.

Principal funding sources

Our principal funding sources are listed below:

Bristol City Council: Bristol Autism Project contract to provide school holiday activities for autistic children and their families.

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South Gloucestershire Council: Youth Activities Offer “Lot 1 Lead” funding to fund youth work, and subcontract 3 other providers of youth work, across a geographical area of South Glos.

Southern Brooks Community Partnership: subcontracted work from South Gloucestershire Council for the Youth Activities Offer in Lot 1 – we took over this contract directly with the council from July 2022.

Learning Partnership West: subcontracted work from South Gloucestershire Council for Youth Activities Offer youth work provision in Lot 2.

Creative Youth Network: subcontracted work from South Gloucestershire Council for Youth Activities Offer youth work provision in Lot 3.

Wecil: subcontracted work from Bristol City Council for 2 youth groups for autistic children & young people as part of the ‘Out & About’ service

Filton Town Council: provision of junior youth clubs (age 7-13)

Frampton Cotterell Parish Council: youth provision in Frampton Cotterell and surrounding villages.

Westerleigh Parish Council: youth consultation project in Coalpit Heath.

Wesport: Crime Prevention Through Sport, funding for football outreach project and ‘Keeping Safe’ girls CSE project.

John James Foundation and Quartet Community Foundation: school project for adopted young people.

Quartet Foundation: community work and Filton Pollinator Project.

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;

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- 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

18 August

The accounts were approved on behalf of the Trustees on2023 by:

Rosemary Greenwood

Rosemary Greenwood
Trustee/Chair

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2023

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 - resigned August 2022
J Hoggans	Resigned August 2022
C Hazelgrove	Appointed April 2022
R Greenwood	Chair - from August 2022
D Matthews	From August 2022
R Harman	From May 2023
R Sharp	
Rev H Cooke	
Rev S Edwards	
B Davis	

Secretary

R Sharp

Registered Office

FACE
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 2023

I report to the trustees on my examination of the accounts of The Foundation of Active Community Engagement for the year ended 31 March 2023.

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

Since the Charity'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, 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 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

Date: 18 August2023

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and legacies	2	3,454	-	3,454	2,742
Charitable activities	3	18,144	311,053	329,197	220,379
Other trading activities	4	22,787	-	22,787	10,599
Investments		2	-	2	2
Total income		44,387	311,053	355,440	233,722
Expenditure on:					
Raising funds	5	10,554	150	10,704	3,660
Charitable activities	6	15,966	304,158	320,124	237,048
Total expenditure		26,520	304,308	330,828	240,708
Net income/(expenditure)	7	17,867	6,745	24,612	(6,986)
Transfers between funds	14	-	-	-	-
Net movement in funds		17,867	6,745	24,612	(6,986)
Total funds at start of year	14	5,434	18,867	24,301	31,287
Total funds at end of year	14	23,301	25,612	48,913	24,301

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 13 to 21 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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	1,437	2,876
		<u>1,437</u>	<u>2,876</u>
Current assets			
Debtors	12	24,178	8,363
Cash at bank and in hand		52,375	30,642
		<u>76,553</u>	<u>39,005</u>
Liabilities			
Creditors : amounts falling due within one year	13	(29,077)	(17,580)
Net current assets		<u>47,476</u>	<u>21,425</u>
Net assets		<u><u>48,913</u></u>	<u><u>24,301</u></u>
FUNDS			
Unrestricted funds			
General funds	15	23,301	5,434
Restricted funds	15	25,612	18,867
Total funds		<u><u>48,913</u></u>	<u><u>24,301</u></u>

These financial statements were approved by the Trustees on 18 August 2023 and are signed on their behalf by:

Rosemary Greenwood

Mrs R Greenwood
Trustee

The notes on pages 13 to 21 form part of these financial statements

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared 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

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.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	3,454	-	3,454
	<u>3,454</u>	<u>-</u>	<u>3,454</u>

Prior year

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

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Activities and trips	5,982	-	5,982
Subscriptions	11,662	-	11,662
Grants received	500	311,053	311,553
	<u>18,144</u>	<u>311,053</u>	<u>329,197</u>

Prior year

	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>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

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4 Income from: Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Sales of goods	6,859	-	6,859
Event income	9,626	-	9,626
Rental income	6,302	-	6,302
	<u>22,787</u>	<u>-</u>	<u>22,787</u>

Prior year

	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>

5 Expenditure on: Raising funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Costs of goods sold	6,442	-	6,442
Event costs	4,112	150	4,262
	<u>10,554</u>	<u>150</u>	<u>10,704</u>

Prior year

	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>

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NOTES TO THE FINANCIAL STATEMENTS

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6	Expenditure on: Charitable activities	Total Funds 2023 £	Total Funds 2022 £
	Wages and Salary costs	191,512	152,178
	Other Staff costs	10,102	4,282
	Resource, programme & project costs	76,016	39,669
	Trips and Activities	4,903	3,231
	Property, rent and insurance	13,141	9,467
	Property Utilities	5,496	5,857
	Other property costs	10,602	14,266
	Office costs	4,645	4,595
	Depreciation	1,439	1,439
	Governance costs	2,268	2,064
		<u>320,124</u>	<u>237,048</u>

7 Net income/(expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Independent examiners fees - for independent examination	1,020	968
- for Accounts preparation	1,248	1,096
Depreciation	1,439	1,439

One trustee was reimbursed for out of pocket travel expenses this year for £300 (2022: £Nil). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £200 (2022: £200).

8 Staff costs and numbers

The aggregate payroll costs were:

	2023 £	2022 £
Wages & salaries	184,888	146,217
Social security costs	3,532	3,540
Pension contributions	3,092	2,421
	<u>191,512</u>	<u>152,178</u>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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 36 (2022: 27), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £40,206 (2022: £40,129).

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 2022	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income from:			
Gifts and donations	2,598	144	2,742
Charitable activities	19,125	201,254	220,379
Other trading activities	10,599	-	10,599
Investments	2	-	2
Total income	32,324	201,398	233,722
Expenditure on:			
Raising funds	3,660	-	3,660
Charitable activities	15,784	221,264	237,048
Total expenditure	19,444	221,264	240,708
Net income/(expenditure) for the year	12,880	(19,866)	(6,986)
Transfers between funds	(128)	128	-
Net movement in funds	12,752	(19,738)	(6,986)
Total funds at start of year	(7,318)	38,605	31,287
Total funds at end of year	5,434	18,867	24,301

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	3,354	3,839	7,193
Additions	-	-	-
At 31 March 2023	<u>3,354</u>	<u>3,839</u>	<u>7,193</u>
Depreciation			
At 1 April 2022	2,013	2,304	4,317
Charge for the year	671	768	1,439
At 31 March 2023	<u>2,684</u>	<u>3,072</u>	<u>5,756</u>
Net book value			
At 31 March 2023	<u>670</u>	<u>767</u>	<u>1,437</u>
At 31 March 2022	<u>1,341</u>	<u>1,535</u>	<u>2,876</u>

12 Debtors

	2023 £	2022 £
Trade debtors	5,350	1,880
Prepayments and accrued income	18,828	6,483
	<u>24,178</u>	<u>8,363</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	4,556	725
Other creditors	18,707	14,202
Accruals and deferred income	5,814	2,653
	<u>29,077</u>	<u>17,580</u>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

14 Movement in funds

For the year ended 31 March 2023

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Restricted funds					
Disability Focused projects	-	84,685	(83,458)	-	1,227
Youth Work Focused projects	18,867	217,868	(218,409)	-	18,326
Community Focused projects	-	8,500	(2,441)	-	6,059
	<u>18,867</u>	<u>311,053</u>	<u>(304,308)</u>	<u>-</u>	<u>25,612</u>
Unrestricted funds					
General Funds	5,434	44,387	(26,520)	-	23,301
	<u>5,434</u>	<u>44,387</u>	<u>(26,520)</u>	<u>-</u>	<u>23,301</u>
Total Funds	<u>24,301</u>	<u>355,440</u>	<u>(330,828)</u>	<u>-</u>	<u>48,913</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 and activities 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 community well-being sessions and intergenerational projects.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

14 Movement in funds (*continued*)

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>

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted General Funds £	Total £
As at 31 March 2023			
Tangible fixed assets	-	1,437	1,437
Other net assets	25,612	21,864	47,476
	<u>25,612</u>	<u>23,301</u>	<u>48,913</u>
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>

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.