

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2024

Charity Number 1156904

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

Contents	Pages
Trustees' Annual Report	1 to 9
Reference & Administrative Information	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance sheet	13
Notes to the financial statements	14 to 22

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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

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.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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 complement 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

FACE's work is based at 2 main youth centres we lease in Filton and Patchway and then at hired sites in other communities, such as weekly delivery in Southmead, Easton, Kingswood, and Frampton Cotterell. We also deliver work in schools and other community and public venues and run a holiday programme in Bristol for autistic children and their families.

Much of the work is commissioned by local authorities and town and parish councils with specific targets and outcomes, and some of our work is community-led and self-financing or supported through small grants and donations.

During the financial year 2023-2024, we engaged with 1,744 named individuals on at least one occasion, this is an increase from 1,592 individuals in the previous year.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

These people attended a total of 1,309 sessions, across all age groups and locations.

This does not include 'drop-in' visitors and those without names recorded, such as those taking part in events and activities where registration was not required (e.g. school drop-in sessions, coffee mornings, community events, and detached youth work where names are unknown). This is a further 370 events with an estimated 5,600 people, with a total annual attendance of 18,600; an increase from 11,604 in the previous year.

Children's & Youth Work: (CYW)

FACE has had another successful year of youth work. The main focus of the work, as always, is on open-access youth work, with some more targeted support where needed (e.g. an LGBTQ group, school project groups, knife crime workshops, and some 1-2-1 support activities).

As the 'West' Lot Lead for Youth Activities Offer (YAO) Youth Work within the South Gloucestershire Youth Work Partnership (Lot 1), we have successfully run the youth work across Patchway, Charlton Hayes and Filton, and managed 3 subcontracts for other providers in Thornbury, Stoke Gifford, and Bradley Stoke.

As a subcontractor within Lots 2 and 3 to the East and South, facilitating youth work in Kingswood and Frampton Cotterell, we have also maintained an active role in the wider partnership. We are also a Specialist in youth work with young people with social and learning disabilities within the partnership.

The YAO contract was out for tendering this year and, as well as coordinating our Lot 1 bid with subcontractors, we worked with the wider partnership to coordinate efforts to renegotiate the contracts across the Lots for this work. This included a youth consultation event where our young people were actively involved in telling officers what they wanted their youth service to be like. We were successful in our Lot 1 bid and this new contract will run April 2024-March 2029 with a possible 2-year extension. This gives much more stability to our youth work offer in South Gloucestershire and underpins our wider charity.

We also worked with the partnership to formulate a further Lottery bid to support the youth work in Patchway as the current 3-year grant ends in July. The bid was submitted early in the summer to begin in October. Just before this report was submitted, we had heard it was successful.

All groups continue to grow in number, and the work in Patchway in particular has been successful, building up good relationships with young people and their families and also with the police, councillors, schools, and other community groups.

Ernst & Young (EY) ran a 10-week programme from our Patchway site and have been generous in donations and funds to create a media suite in the centre, mentioned below.

We ran a Thrive programme, supported by the National Youth Agency and NatWest bank, around money management and young people were pleased to receive goody bags on completion of the project.

This year we also undertook 3 months of consultation work for Severn Beach & Pilning Parish Council, in partnership with Krunch, to explore with young people what activities they would like to engage with in their area. A report was presented back to the parish council to inform their planning.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

FACE has been commissioned to deliver a similar piece of consultation work in Winterbourne next financial year including some detached and outreach youth work sessions.

Duke of Edinburgh's Silver and Gold groups met fortnightly during the spring/summer months and the silver assessed and gold practice expeditions during the summer went well. The bronze and silver groups were presented with their certificates at the annual South Gloucestershire Youth Awards night in February 2024. 30 other young people from FACE received their awards on the night.

The football outreach session in Patchway continues to go well, with in-kind support from Patchway Town Council allowing the use of the 3G sports pitch. Relationships with local young people and community members at these sessions have been particularly important this year as the community has seen an increase in perception of youth violence and a stabbing in the neighbouring town of Little Stoke did involve Patchway young people.

We work well with the Violence Reduction Partnership, police, and other local youth centres to ensure intelligence is coordinated. The police have attended the youth club sessions and a highlight of the year was the police and young people joining together for a football game.

We were again successful in gaining South Gloucestershire Council support to run Holiday Activities & Food programmes (HAF) for young people aged 12-16 across our centres, and these were run at Patchway Youth Centre. These projects during school holidays at Christmas, Easter and the summer are 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, and this summer also included trips.

A monthly youth club for adopted young people at Cathedral School started in the autumn of 2023 and has seen FACE working with Adoption West to provide an invaluable outreach service for these young people.

Work with those with learning, social and physical disabilities:

We continue to build our knowledge and expertise in the field of disabilities and this year we have expanded our offer to young people with additional needs, through the Pathways to Short Breaks project commissioned by Bristol City Council. This work is funded by the Department for Education and FACE is contracted, along with other partners Neon Daisy and Exar Wellbeing, to work alongside the Council staff to provide targeted work with young people not attending school or social groups. The one-year pilot programme has now been extended for a second year until March 2025.

We have transformed the 4 'out-of-school clubs' for neurodiverse young people, which we took on from another organisation last year as part of the Out & About service in Bristol. These groups are now consistently well-attended and have waiting lists. We are also trying to recruit more volunteers - including through universities and colleges - to support these groups, in order to reduce waiting lists. The groups run at 2 adventure playgrounds in Bristol and programmes include a range of games, sports, social issues, cooking, quizzes and crafts activities.

Our monthly "Social Club" – the South Gloucestershire Council funded project commissioned as part of their 'Short Breaks for Disabled Children' offer - continues to run for 8-13 year olds at our Filton site. This small group has built good friendships and have enjoyed monthly activities at the youth centre including games, cooking, and sports, and a summer trip to do archery together.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

The Bristol Autism Project, commissioned by Bristol City Council, 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. We have put in place a new membership scheme to better support the work financially as the budget has been reduced this year.

Our Illuminators adults' group in Filton has continued throughout the year building independence skills, friendships employment skills, financial awareness and social and community networks outside the centre. They continue to enjoy our accessible trips out, including meals, shopping trips, a pottery class, theatre visits, and a boat trip with the Willow Trust.

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. We also started a weekly creative writing group in the summer of 2023, which is a small group, however it is enjoyed by those who attend.

The monthly Goldies Sing-a-long sessions run by the Golden Oldies charity ran until March 2024, when sadly they stopped due to low numbers.

Sadly due to supermarket processes changing, we no longer offer food donations through the Farescheme scheme.

The South Gloucestershire Council Community Learning team uses our building weekly to run courses and events for learners and we also host regular community meetings for other groups, such as the Filton Community Garden AGM, Filton Twinning Association committee meetings and AGM, and the Filton Chest & Heart Committee meetings.

New signs at Filton and Patchway Youth Centres this year have increased community awareness of our spaces and hiring enquiries have increased. In addition to existing users and one-off meetings and events, Filton now hosts the Filton Tang So Do organisation weekly and Patchway hosts the Pathways Learning Centre 2-3 days each week for some of their alternative education programmes.

Events and fundraising:

We were invited to be the charity of the year for five organisations this year:

The Filtones choir, who raised £450 for us.

St Andrews Methodist Church raised £159 from their Christmas Card donations.

St Brendan's Sixth Form raised almost £500 and donated felt pens and hot chocolate tubs.

Ernst & Young (EY) supported FACE by donating tablet computers and funds to contribute to creating a media suite at Patchway Youth Centre (online fundraising still ongoing).

The Nuclear Institute Western branch invited FACE to their annual charity dinner, which took place at the Aerospace Museum, and a fundraising raffle on the night raised almost £4,000 for FACE!

The Wonderful Windows Arts Trail returned to Filton in November 2023 and saw 51 houses and businesses decorated, with a number of them offering refreshments for visitors. The refreshment stalls around the trail again raised funds for the South Gloucestershire and North Bristol Foodbank and a donation of £264 was made following the trail.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

A community Scarecrow Trail in Frampton Cotterell and also another this year in Patchway had lots of involvement from young people attending our groups and fab scarecrows were made.

We worked with the Filton Community Garden to facilitate a community Christmas Sing-a-long in December 2023 which over 75 people of all ages enjoyed. The Filton Town Council generously donated funds for mince pies and hot chocolate which were well appreciated after an hour of singing Christmas songs and carols in the garden!

Our popular annual Christmas Fayre was a success raising around £750.

Staff & Trustee Development:

We held a training day for all staff, volunteers and trustees with 2 external trainers attending. We focused on Safeguarding and ACEs in the morning and Equality and Diversity in the afternoon. This year we held the event at the BAW club in Southmead and enjoyed a buffet lunch.

One year into our 5-year Development Plan, we republished this and plans were given a "RAG" rating identifying where they are in terms of completion or planning stages. This was circulated to the whole team. A working group is being set up to oversee progress.

A new Partnerships & Communications Officer role was created and recruited just at the end of this period.

Staff undertook first aid, Midas, autism, food hygiene, and Level 3 Youth Work training this year. Youth Workers also attended the annual South Gloucestershire Youth Workers conference taking part in a series of workshops and activities with other youth workers from across South Gloucestershire.

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

We are actively seeking new trustees. Trustee recruitment is done through local advertising, including via the Voscur website and approaching local contacts should the opportunity arise. Applicants complete an application form, following which a conversation takes place between the chair and the applicant before their application is discussed by the board of trustees and agreement is made, or not, with feedback given. The FACE HR assistant undertakes reference checks and DBS and holds their details confidentially.

Financial Review

Reserves Policy

We have managed to build our free reserves back up to £30,801 by the end of March 2024.

With more charity growth expected in the next financial year, we plan to build this up to £33,000 by October 2024 and continue to build this up by £500 each month thereafter.

Reserves are held to protect the charity in case of redundancies, emergencies, or ending of contracts or building agreements. It is hoped to build reserves up to cover 3 months running costs to better cover emergencies, funding shortfalls, or other situations which may arise.

A separate 90-day-notice bank account holds the charity's reserve funds.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Results for the year

Income for the year increased to £451,570 (2023: £355,440), as a result of obtaining more grants and contracts for specific projects, and growing responsibility within the Youth Work Partnership (now as a Lead organisation not just a subcontractor). Expenditure also increased to £452,293 (2023: £330,828) due to growing demands for these activities and increased staffing hours and responsibilities to run the projects. The charity experienced a deficit during the year of £723 (2023:surplus of £24,612).

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 payments 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 which holds all personnel records, leave, expenses, sickness, etc in one place and meets GDPR and information retention policies.
- A new bank account was opened at Dudley Building Society this year to use for Reserves, with a 90-day notice period. A second account at Cooperative Bank is also being opened which has a better interest rate for operational funds.

Principal funding sources

Our principal funding sources are listed below:

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

Bristol City Council: the Pathways to Short Breaks project - the first of 2 years funded project from the Department for Education to provide small group work for socially isolated neurodiverse young people not attending school.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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 Gloucestershire.

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.

South Gloucestershire Violence Reduction Partnership: the first of 2 years funding for detached youth work in targeted areas in Lot 1 tackling violence and youth crime.

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.

Nisbets: a one-off £5,000 grant to transform our kitchens to provide more cooking with young people to tackle food poverty and hunger in our youth centres.

Nuclear Institute Western Branch: a one-off very successful charity dinner event raised over £4,000 for FACE.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements under 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

The accounts were approved on behalf of the Trustees on 24 July 2024..... by:

Rosemary Greenwood

Rosemary Greenwood
Trustee/Chair

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2024

Company number

CE001859

Charity number

1156904

Trustees

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

R Greenwood	Chair
C Hazelgrove	
D Matthews	
R Sharp	
Rev H Cooke	
Rev S Edwards	
B Davis	
R Harman	Appointed August 2023

Secretary

R Sharp

Registered Office

FACE
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

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the accounts of The Foundation of Active Community Engagement for the year ended 31 March 2024.

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: 24 July 2024.....

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Income from:					
Donations and legacies	2	3,193	2,324	5,517	3,454
Charitable activities	3	16,822	405,861	422,683	329,197
Other trading activities	4	23,331	-	23,331	22,787
Investments		39	-	39	2
Total income		43,385	408,185	451,570	355,440
Expenditure on:					
Raising funds	5	4,715	-	4,715	10,704
Charitable activities	6	21,659	425,919	447,578	320,124
Total expenditure		26,374	425,919	452,293	330,828
Net income/(expenditure)	7	17,011	(17,734)	(723)	24,612
Transfers between funds	14	(9,511)	9,511	-	-
Net movement in funds		7,500	(8,223)	(723)	24,612
Total funds at start of year	14	23,301	25,612	48,913	24,301
Total funds at end of year	14	30,801	17,389	48,190	48,913

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 14 to 22 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 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	-	1,437
		<u>-</u>	<u>1,437</u>
Current assets			
Debtors	12	31,659	24,178
Cash at bank and in hand		97,633	52,375
		<u>129,292</u>	<u>76,553</u>
Liabilities			
Creditors : amounts falling due within one year	13	(81,102)	(29,077)
Net current assets		<u>48,190</u>	<u>47,476</u>
Net assets		<u><u>48,190</u></u>	<u><u>48,913</u></u>
FUNDS			
Unrestricted funds			
General funds	15	30,801	23,301
Restricted funds	15	17,389	25,612
Total funds		<u><u>48,190</u></u>	<u><u>48,913</u></u>

These financial statements were approved by the Trustees on 24 July 2024.....and are signed on their behalf by:

Rosemary Greenwood

Mrs R Greenwood
Trustee

The notes on pages 14 to 22 form part of these financial statements

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) 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.

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 2024

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

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 2024

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	3,193	2,324	5,517
	<u>3,193</u>	<u>2,324</u>	<u>5,517</u>

Prior year

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

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities and trips	6,926	-	6,926
Subscriptions	9,896	-	9,896
Grants received	-	405,861	405,861
	<u>16,822</u>	<u>405,861</u>	<u>422,683</u>

Prior year

	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>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

4 Income from: Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Sales of goods	5,134	-	5,134
Event income	2,105	-	2,105
Rental income	16,092	-	16,092
	<u>23,331</u>	<u>-</u>	<u>23,331</u>

Prior year

	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>

5 Expenditure on: Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of goods sold	4,139	-	4,139
Event costs	576	-	576
	<u>4,715</u>	<u>-</u>	<u>4,715</u>

Prior year

	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>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

6	Expenditure on: Charitable activities	Total Funds 2024	Total Funds 2023
		£	£
	Wages and Salary costs	274,563	191,512
	Other Staff costs	13,195	10,102
	Resource, programme & project costs	89,104	76,016
	Trips and Activities	3,993	4,903
	Property, rent and insurance	25,973	13,141
	Property Utilities	9,726	5,496
	Other property costs	21,868	10,602
	Office costs	5,223	4,645
	Depreciation	1,437	1,439
	Governance costs	2,496	2,268
		<u>447,578</u>	<u>320,124</u>

7 Net income/(expenditure) for the year

This is stated after charging:

	2024	2023
	£	£
Independent examiners fees - for independent examination	1,122	1,020
- for Accounts preparation	1,374	1,248
Depreciation	1,437	1,439

One trustee was reimbursed for out of pocket travel expenses this year for £38 (2023: £300). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2023: £200).

8 Staff costs and numbers

The aggregate payroll costs were:

	2024	2023
	£	£
Wages & salaries	262,314	184,888
Social security costs	7,193	3,532
Pension contributions	5,056	3,092
	<u>274,563</u>	<u>191,512</u>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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 41 (2023: 36), calculated on the basis of average headcount.

The trustees consider the key management personnel to be themselves, the Charity Director, the Youth Work Manager (from 2024) and the Short Breaks Manager (from 2024). The total employment benefits received by key management personnel including employer national insurance and employer pension were £108,079 (2023: £40,206).

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 2023	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Income from:			
Gifts and donations	3,454	-	3,454
Charitable activities	18,144	311,053	329,197
Other trading activities	22,787	-	22,787
Investments	2	-	2
Total income	44,387	311,053	355,440
Expenditure on:			
Raising funds	10,554	150	10,704
Charitable activities	15,966	304,158	320,124
Total expenditure	26,520	304,308	330,828
Net income/(expenditure) for the year	17,867	6,745	24,612
Transfers between funds	-	-	-
Net movement in funds	17,867	6,745	24,612
Total funds at start of year	5,434	18,867	24,301
Total funds at end of year	23,301	25,612	48,913

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2023	3,354	3,839	7,193
At 31 March 2024	<u>3,354</u>	<u>3,839</u>	<u>7,193</u>
Depreciation			
At 1 April 2023	2,684	3,072	5,756
Charge for the year	670	767	1,437
At 31 March 2024	<u>3,354</u>	<u>3,839</u>	<u>7,193</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2023	<u>670</u>	<u>767</u>	<u>1,437</u>

12 Debtors

	2024 £	2023 £
Trade debtors	25,967	5,350
Prepayments and accrued income	5,692	18,828
	<u>31,659</u>	<u>24,178</u>

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,159	4,556
Other creditors	26,620	18,707
Accruals and deferred income	51,323	5,814
	<u>81,102</u>	<u>29,077</u>

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

14 Movement in funds

For the year ended 31 March 2024

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Disability focused projects	1,227	146,639	(151,543)	9,511	5,834
Youth Work focused projects	18,326	250,046	(257,161)	-	11,211
Community focused projects	6,059	6,500	(12,559)	-	-
Kitchen refurbishment	-	5,000	(4,656)	-	344
	<u>25,612</u>	<u>408,185</u>	<u>(425,919)</u>	<u>9,511</u>	<u>17,389</u>
Unrestricted funds					
General Funds	23,301	43,385	(26,374)	(9,511)	30,801
	<u>23,301</u>	<u>43,385</u>	<u>(26,374)</u>	<u>(9,511)</u>	<u>30,801</u>
Total Funds	<u>48,913</u>	<u>451,570</u>	<u>(452,293)</u>	<u>-</u>	<u>48,190</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.

Kitchen refurbishment - this fund relates to restricted grants to the charity for the FACE get cooking project. It is for our kitchen refurbishment.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

14 Movement in funds (*continued*)

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>

15 Analysis of net assets between funds

	Restricted Funds £	Unrestricted General Funds £	Total £
As at 31 March 2024			
Tangible fixed assets	-	-	-
Other net assets	17,389	30,801	48,190
	<u>17,389</u>	<u>30,801</u>	<u>48,190</u>
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>

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.