

ECOBIRMINGHAM

England & Wales · Charity number 1177761

Details

Status Registered

Legal form CIO

Registered 2018-03-29

Register [View on the Charity Commission register](#)

Contact

Address MAC Birmingham
Cannon Hill Park
Birmingham
B12 9QH

Phone 0121 794 3015

Email info@ecobirmingham.com

Website www.ecobirmingham.com

Activities

Objects: 3.1 THE OBJECT(S) OF THE CIO ARE:3.1.1 TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY:(A) THE PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF RESOURCES;(B) THE RELIEF OF POVERTY AND THE IMPROVEMENT OF CONDITIONS OF LIFE IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES;(C) THE PROMOTION OF SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION; 3.1.2 TO ADVANCE THE EDUCATION OF THE PUBLIC IN SUBJECTS RELATING TO SUSTAINABLE DEVELOPMENT AND THE PROTECTION, ENHANCEMENT AND REHABILITATION OF THE ENVIRONMENT AND THE PROMOTION OF STUDY AND RESEARCH IN SUCH SUBJECTS PROVIDED THAT THE USEFUL RESULTS OF SUCH STUDY ARE DISSEMINATED TO THE PUBLIC AT LARGE;3.1.3 TO ADVANCE SUCH OTHER OBJECTS OR PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AND IN SUCH MANNER AS THE CHARITY TRUSTEES MAY IN THEIR ABSOLUTE DISCRETION THINK FIT.FOR THE PURPOSES OF THIS CLAUSE 3, "SUSTAINABLE DEVELOPMENT" MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS".

Activities: We exist to affect that social change and the transition towards a low-carbon and sustainable lifestyle. By inspiring and supporting communities and organisations across Birmingham to take positive action, we will demonstrate that building low carbon communities brings benefits, opportunities and well-being to everyone, whilst protecting our environment.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Wolverhampton
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£338,997	£324,047	-	-
2024-03-31	£251,690	£263,836	-	-
2023-03-31	£221,146	£250,032	-	-
2022-03-31	£187,508	£210,961	-	-
2021-03-31	£267,089	£228,472	-	-

Trustees

Name	Role	Appointed
Rickie Josen	Chair	2024-09-05
Alice Holloway Neville		2023-11-23
Arshdeep Kaur		2023-09-14
Emil Taswar		2025-02-27
Helen Whiteman		2023-11-23
Indul Hassan		2024-12-02
Manuel Jesus Soria Hidalgo		2025-05-29
Ridwan Adam		2023-11-23

ECOBIRMINGHAM

England & Wales - Charity number 1177761

Accounts



Unaudited Financial Statements

31 March 2025

BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

ecobirmingham
Financial Statements
Year ended 31 March 2025

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ecobirmingham
Trustees' Annual Report
Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	ecobirmingham	
Charity registration number	1177761	
Principal office	MAC Birmingham, Cannon Hill Park, Birmingham B12 9QH	
The trustees	C Bagnall G Gannon M Smith L Sutton K Hopkins (Vice Chair) H Whiteman R Adam A Kaur A Holloway-Neville R Josen (Chair) I Hassan E Taswar M Soria	(Resigned 28.11.2024) (Resigned 30.05.2024) (Resigned 30.05.2024) (Resigned 07.05.2024) (Resigned 29.05.2025) (Appointed 05.09.2024) (Appointed 27.02.2025) (Appointed 27.02.2025) (Appointed 29.05.2025)
Accountants	BSN Associates Limited Chartered accountants 3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG	

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Trustees' Annual Report *(continued)*

Year ended 31 March 2025

1. Introduction

As ever, we start with a massive thank you to all the funders, donors, partner, staff, trustees, and volunteers who have supported our work over the year. 2024/25 was the third year of our 4-year strategy. It has been a transitional year for the organisation with changes in staffing, resourcing, and relocating offices to Midlands Arts Centre in March 2025. We extend our thanks to Central England Quakers who realised their vision for an ecocentre in Northfield in 2007 which was our home for 18 years. Our new address is:

ecobirmingham

Midlands Arts Centre, Cannon Hill Park, Birmingham B12 9QH[MA1]

We expanded our reach across more areas of the city and deepened our understanding of local needs through a series of 'community conversations' facilitated by the team. In April 2024, we began the recruitment process for a Project Coordinator to support the delivery of our National Lottery-funded 'Building Sustainable Communities' project, focused in the Allens Cross and Sparkhill wards. In its first year, the project has successfully established strong working relationships with the two local anchor organisations, who are now actively embedding sustainability into the core of their operations, among their staff and in the community. We continued to deliver our existing food, community gardening, creative learning, and education, cycling and energy advice services.

Our energy advice services have grown significantly over the past year. We successfully secured multiple streams of funding, broadened our network of partners, and joined two major consortia comprising over 30 organisations. These developments have not only strengthened our reputation but also extended our reach and influence across the sector and city.

Our staff continued to receive recognition locally for their outstanding work. Their efforts have been widely acknowledged by the communities and partners we serve. We also sustained our profile-raising activities through various media engagements, including a radio interview, and received multiple invitations to speak at events and to organisations, further enhancing our visibility and influence. Through a stronger and more diverse and representative leadership and a commitment to education, we continue to champion the development of greener, fairer, and healthier communities across Birmingham. Now in the third year of implementing our sustainability impact framework, we are better equipped to measure and understand the difference we are making. This structured approach, combined with the dedication of our trustees, staff, and volunteers, positions us well to achieve our goals for 2025/26: deepening our understanding of the city's evolving needs, strengthening our organisational capacity, and building a thriving, resilient organisation for the future.

2. Achievements and Performance

Highlights

- There were 3,799 attendances by 2,573 participants at our 623 events, sessions, and courses to improve people's ability to live sustainably.
- 30 volunteers donated 973 hours of their time.
- As a team, we contributed 29 hours to 15 different events promoting sustainable living to 820 people.
- Our digital resources were downloaded 4,360 times and our information and advice content were viewed 17,199 times over the year.
- We supported 37 organisations and worked in partnership with 15 organisations.

Overall, we directly helped 23,184 direct beneficiaries or 61,206 indirect beneficiaries from across 31 wards in Birmingham. 32% of wards were amongst the 10% most deprived and a further 16% of wards were amongst the 20% most deprived in the UK Index of Multiple Deprivation (IMD) rankings.

2. Achievements and Performance *(cont)*

We are reaching diverse beneficiaries.

- 35% were of Asian heritage, 10% from Afro-caribbean heritage, 33% from White British/Irish heritage, 14% from mixed heritage and the remaining 8% preferred not to say.
- 20% of participants had a disability, 70% did not and 10% preferred not to say.
- 63% of participants identified as female, 30% as male and 7% preferred not to say.
- 44% were attending their first ecobirmingham event.

Our impact for public benefit

We use the *One Planet Living*® framework to measure the impact of our work across the city. These are simple principles which make it easier to live happily and more sustainably.

We ask a sample of all our participants the same impact questions across all our activities. Some questions were only asked when relevant to the activity being undertaken.

Health and Happiness

- 71% of participants felt their health and wellbeing was improved due to taking part in our events and activities.
- Participants intended to increase their physical activity by 61 minutes (33%) on average per week (from 3.05 to 4.07 hrs).
- 78% of children were inspired to explore their local green spaces more.
- 97% felt spending time in nature made them feel happier.
- 100% of parents said it improved their children's mental and physical wellbeing.

Equity and Local Economy

- 14% of people found our activities helpful in finding work or a voluntary opportunity.

Culture and Community

- 42% of participants were inspired to take further positive environmental action.
- 77% of participants were inspired to change their own lifestyle.
- 55% of participants intended to share this knowledge with friends and family.
- 95% of children intended to share their learning with others.

Land and Nature

- 90% of children learnt something about nature.
- 100% of parents felt their child had learnt something and improved their empathy towards the natural world.
- 100% of parents said that The Wild Holiday Bunch has helped reinforce

Local and Sustainable Food

- 57% of participants improved their knowledge of reducing food waste
- 29% of people planned to reduce their meat and dairy consumption
- 43% of people planned to eat seasonally
- 14% of people planned to start growing their own food.

Travel and Transport

- 86% of participants were more likely to walk, scoot or cycle.
- 86% of Active Travel participants improved their ability to cycle.
- Participants intended to reduce their car journeys (of less than 1 mile) by 58.3% on average. An average of 2.9 journeys under 1 mile per week were reduced to 1.7 journeys per week.

2. Achievements and Performance *(cont)*

Zero Carbon Energy

- 86% of participants improved their knowledge of managing and reducing energy use.

Headline Data

In total, we calculate our activities have delivered the following headline benefits:

- *Environmental* - over the year **1,995 Tonnes of Co2e** saved
- *Social* – **180 extra years of healthy life expectancy** (based on Active Travel participants only)
- *Financial* – Over **£6.2m benefit to society** from the social value of how we operate as an organisation and our programmes to support communities, reduce carbon, and improve health. This is broken down as follows: £2.1m of social value of how and where we operate and benefit at a ratio of £6.53 return on every £1 spent, £0.5m benefit from carbon reduction and £3.6m long-term benefits from extra years of healthy life expectancy.

The main change from last year is that we have reviewed the way we assess and calculate our headline impact. We now calculate year of healthy life expectancy based on the number of people participating in our Active Travel activities. The profile of our activities in 24/25 has moved significantly away from Active Travel to Energy and Sustainability advice.

Our activities

Food and Growing

83 attendances by 53 participants over 12 sessions.

We provided Let's Get Potting, train the trainer workshops to 20 community organisations at Birmingham Settlement's Nature and Wellbeing Site at Edgbaston Reservoir. Using the 5 ways to wellbeing principles enabled participants to deliver growing/planting activities that will improve mental wellbeing of their service users.

In partnership with Streetgames we delivered outdoor cooking workshops at Masefield Community Garden during the school holidays. Through our Building Greener Communities project, we developed and built high-quality resources for our plant-based air fryer courses delivered in the community.

Energy Advice

1,436 attendances by 1,379 participants over 408 sessions.

Our energy saving projects, including the Brum Energy consortium, supported people across 29 wards. Through advice sessions, pop up events, light touch advice and more in-depth sessions, individuals were given tips, practical guidance, and the physical measures necessary to save money and energy by implementing their new knowledge and energy saving tools. We continued our home visit service, with households receiving energy advice in their home to show what will work best for their unique housing situation.

We delivered our Centres for Warmth project in Sutton Coldfield offering energy advice and guidance as well as priority service registration information, carbon monoxide information and referring people in need to debt and benefit advice.

We completed the evaluation of the 26 energy audits for places of worship over the past 3 years in partnership with Footsteps who can use this data to support future projects.

Securing new funding streams, including support from nPower Business Solutions, has enabled us to continue delivering similar events and support sessions also allow us to continue building our relationships with Birmingham residents and partners at several community centres, projects, food banks and more to deliver energy advice and give practical items to help support individuals.

2. Achievements and Performance *(cont)*

Creative Learning

1,749 attendances by 762 participants over 127 sessions.

We continued our partnership with the Wildlife Trust to deliver our Wild Holiday Bunch sessions at their site during school holidays. Feedback has been great from families, and it has been amazing to witness the relationship of the children to the site.

"This has increased the confidence and provided them the opportunity to make more friends. Learning essential skills, learning about nature and the most important respecting the nature. We as parent really appreciate the pay as you can model for these sorts of activities." - (Parent)



Photo credit: Pete Homer www.forgoodfactory.co.uk

We delivered a session with the Gilgal Refuge families in Small Heath as well as a weekly family forest school at the Springfield Project's, Knowle Road allotment site, the Growing Up Green festival, Creative Families festival and contributing to their Child Friendly Neighbourhood. The weekly sessions provided home-ed families with regular connection to nature and created a great community asset which can be used by other groups.

We continued to deliver weekly forest school activities in Northfield at the Quaker pre-school. Broadening our reach, we delivered sessions at Acocks Green Recreation Ground for local families living at the Westley Hotel who struggled to find activities for their children.

Stories for Nature continued in partnership with City of Nature Alliance. Children gained confidence exploring the outdoors and we were able to get more of their staff involved, leaving them with session plans to replicate future sessions. As a National Literacy Trust eco-champion, we organised an event for 4 schools. 150 primary school pupils attended, and we introduced them to their local green space, the different habitats and wildlife.

Nurture with Nature at Share Community in Balsall Heath was a mix of nature crafts and growing activities for a group of women. They learnt basic growing skills, composting, wildlife gardening, made bird feeders and lots of nature crafts.

Active Travel

302 attendances by 210 participants over 70 sessions.

We delivered 4 cycle tuition sessions for staff and students at Birmingham City University (BCU) to promote active travel. As part of our *Breathe Better* project we partnered with community groups to deliver walking and cycling activities, raising awareness around air pollution. We ran an 8-week programme which engaged participants around air quality, motor traffic and how we travel around the city, taking time in these sessions to pause in nature, exploring thoughts, and connecting through 15min sketches, photography, and written word.

2. Achievements and Performance *(cont)*

Active Travel *(cont)*

We finished the project with a Clean Air Day celebration event partnering with the Midlands Arts Centre and Change Kitchen which included a led ride, walk and Dr Bike session and showcasing art pieces and written thoughts created over the 8 weeks. It also promoted our 69 wards routes for people to think more about the air they breathe and how they travel. We delivered 10 cycle tuition sessions across multiple campuses as part of their Go Green Week.



Photo credit: Lisa Jones

As part of Cycling UK's *Big Bike Revival*, we delivered weekly cycling tuition sessions: *Learn to Ride and Level 1 – confidence/skills building*. Some participants completed their Level 2 cycle training. We also delivered Children's Summer Cycling Activities with the Friends of Bournville Park, a week of activities including Learn to Ride and Level 1 for children. We led a family nature walk for The Springfield Project as part of the *Building Greener Communities* project. This was very well received by the 15 participants.

"Learning about safely cycling in a busy urban environment gave me the confidence to use my bicycle more and to maintain my bicycle myself." - (Participant)

Sustainability Communities

229 attendances by 169 participants over 6 sessions.

We are proud to be out delivering workshops and sessions based on the One Planet Living® framework enabling and supporting organisations and community groups in their sustainability journey. With Share Community Project in Sparkhill we delivered a series of workshops for their women group focusing on Health and Happiness. The workshops supported them to gain knowledge, practical advice, and tips, help with nutrition and ways to maintain sustainable healthy habits, by eating fresh, buying local and walking more. Paragon Bank and Barclays Bank also took part in one of our workshops and we supported them to take action in the community by volunteering at Allens Cross.

We have joined the panel of The Birmingham Faith Climate Action Partnership (BiFCAP) - a collaboration between BAHU Trust, Footsteps and Ashden Trust supporting a more diverse and inclusive Birmingham climate movement and engaging in, community led climate action in disadvantaged areas of Birmingham.

We launched our Building Greener Communities project, supported by the National Lottery, working with The Springfield Project and Allens Cross to bring sustainability-focused activities and improvements to their wards. It began by carrying out in-depth energy audits and created practical sustainability plans to help the organisations understand their impact and take steps toward more sustainable ways of working.

2. Achievements and Performance *(cont)*

Sustainability Communities *(cont)*

We delivered a range of community-based sustainability activities, including drop-in energy advice sessions, healthy cooking courses, guided local nature walks, weekly forest school sessions for young people and eco-engagement activities at festival-style community events. In the first year these activities have engaged over 375 residents, helping to build practical skills, improve wellbeing, and raise awareness of sustainable living across all our organisation's activities.

In addition to this we have trained staff in Carbon Literacy and One Planet Living®, equipping them to become community champions and advance their organisations' sustainability plans.

3. Structure, Governance and Management

ecobirmingham was founded on 29/03/18 as a Charitable Incorporated Organisation (CIO) and is registered with the Charities Commission. Our constitution is a Foundation model where the Trustees are also the Members. Our AGM was held on 28/11/24.

Our board of trustees meet quarterly following the meeting of the finance committee which makes recommendations to the board. Our constitution states that we must be at least three and no more than eleven trustees. Day-to-day management of the CIO is delegated to the six staff members led by the CEO.

We take the management of internal and external risks seriously. Risks are managed and reviewed by the director quarterly and by the trustees on a 3 monthly basis by means of a risk register. This measures the likelihood and impact of risk via a traffic light system. We have identified the major risks to the charity in the coming years as the ability to attract ongoing funds for projects because of the level of competition for funding from Trusts and Foundations and the unpredictability of engagement in our services as the city tackles the cost-of-living increases. We have devised a plan to diversify income sources over the coming years. We will also include provision in the Reserves Policy to cover challenges of fundraising and the need to cash-flow projects.

Object and activities

The object(s) of the CIO are:

1. to promote sustainable development for the benefit of the public by:
 - a. the preservation, conservation and protection of the environment and the prudent use of resources;
 - b. the relief of poverty and the improvement of conditions of life in socially and economically disadvantaged communities;
 - c. the promotion of sustainable means of achieving economic growth and regeneration;
2. to advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and the promotion of study and research in such subjects provided that the useful results of such study are disseminated to the public at large;
3. to advance such other objects or purposes which are exclusively charitable according to the laws of England and Wales and in such manner as the charity trustees may in their absolute discretion think fit.

For the purposes of this clause 3, "sustainable development" means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

3. Structure, Governance and Management *(cont)*

The charity has paid due regard to the public benefit guidance published by the Charity Commission and ensures that its activities benefit the public in line with its objects and purposes stated above.

4. Financial Review

During the year, the charity planned to run a minor deficit to ensure funds were being spent on charitable activities and public benefit in line with good practice regarding reserves. However, we ended the year with an operating surplus of £14,950 mainly because of underspend on the Lottery project which will be taken into 2025/26 as part of our restricted funds.

The trustees consider the financial position of the charity to be adequate. Income and expenditure, forecasting and cash-flow are all regularly monitored and reviewed quarterly. These forecasts, alongside the risk management process, inform the level of reserves and designation of funds. The trustees have recognised the restrictions placed on funds by various funders.

Reserves - The charity has a reserves policy of £56,862 for 2025/26. This represents three months planned charitable operational expenditure for 2025/26 to protect against the volatility of the inflationary increases and the need to fund short-term deficits in cash-flow, a provision to cover the risk of unforeseen emergency, long-term sick absence, the risks related to securing funds for projects and to give Trustees time to act if income falls below expectations. The reserves that we have set aside provide financial stability and the means for the development of our principal activity and are in line with good practice

At the year-end there were £19,256 of restricted funds, £5,843 of unrestricted-designated funds, and £56,250 of unrestricted-general funds. This is £612 below our reserves policy. Trustees recognise this is marginal but will continue their monitoring and management of risks and finances accordingly.

5. Plans for Future Periods

We have extended our existing 3-year strategy for an additional year to 31/3/2026 to support the transition to a new CEO. Our focus remains on strengthening our organisation and deepening our impact across Birmingham whilst listening carefully to stakeholders as we develop our strategy for 2026-29 and explore ways to work in our new location.

Our key priorities for the coming year include increasing our energy and sustainability advice activities, growing our beneficiary impact and donor support using city-wide digital resources and campaigns.

Growth of our in-depth 'help' for building sustainable communities.

This will involve advancing the *Building Greener Communities* Programme. Entering the second year of this three-year programme, we will continue our work with Allens Cross and the Springfield Project and begin developing a wider delivery network of sustainability-focused organisations.

5. Plans for Future Periods *(cont)*

Focusing Our Local Impact

- We will concentrate our efforts on fewer wards, enabling us to build the capacity of key community organisations and support them in empowering their communities.
- We will be launching our online Sustainability Advice Tool Kit.
- We will launch a new advice service for individuals and organisations, accessible via our website. This will be accompanied by a comprehensive review and enhancement of our website and digital outreach.
- We will expand our team of associates and volunteers and continue to strengthen our governance by recruiting additional trustees to fill identified skills gaps, with a particular focus on expertise in digital, cyber-security, and legal matters.
- We will build on our involvement with 'Brum Energy' and 'Birmingham Community Action Network (BCAN)', we will grow our energy services and recruit an additional Energy Advisor to meet the increasing demand for energy advice in the city.
- We will diversify our income streams with a focus on corporate and individual donations and earned income.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, 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 applicable 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 1 August 2025 and signed on behalf of the board of trustees by:



R Josen (Chair)
Trustee

ecobirmingham

Independent Examiner's Report to the Trustees of ecobirmingham

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of ecobirmingham ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

P Miller - Hawkes

Philippa Miller-Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

1 August 2025

ecobirmingham
Statement of Financial Activities
Year ended 31 March 2025

		2025	2024
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	200,778	124,202	324,980
Other trading activities	10,216	–	10,216
Investment income	3,801	–	3,801
Total income	<u>214,795</u>	<u>124,202</u>	<u>338,997</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	6,610	261	6,871
Expenditure on charitable activities	180,252	89,376	269,628
Other expenditure	32,095	15,453	47,548
Total expenditure	<u>218,957</u>	<u>105,090</u>	<u>324,047</u>
Net expenditure	<u>(4,162)</u>	<u>19,112</u>	<u>14,950</u>
Transfers between funds	–	–	–
Net movement in funds	<u>(4,162)</u>	<u>19,112</u>	<u>14,950</u>
Reconciliation of funds			
Total funds brought forward	66,255	144	66,399
Total funds carried forward	<u>62,093</u>	<u>19,256</u>	<u>81,349</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 14 to 21 form part of these financial statements.

ecobirmingham
Statement of Financial Position
31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	13	1,344	2,832
Cash at bank and in hand		180,925	127,612
		<u>182,269</u>	<u>130,444</u>
Creditors: amounts falling due within one year	14	100,920	64,045
Net current assets		<u>81,349</u>	<u>66,399</u>
Total assets less current liabilities		<u>81,349</u>	<u>66,399</u>
Net assets		<u><u>81,349</u></u>	<u><u>66,399</u></u>
Funds of the charity			
Restricted funds		19,256	144
Unrestricted funds		62,093	66,255
Total charity funds	16	<u><u>81,349</u></u>	<u><u>66,399</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 1 August 2025, and are signed on behalf of the board by:



R Josen (Chair)
Trustee

The notes on pages 14 to 21 form part of these financial statements.

ecobirmingham

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a charitable incorporated organisation registered in England and Wales. The address of the principal office is MAC Birmingham, Cannon Hil Park, Birmingham, B12 9QH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	200,778	120,447	321,225
Government Grants (UK Shared Prosperity Fund)	–	3,755	3,755
	<u>200,778</u>	<u>124,202</u>	<u>324,980</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	<u>193,616</u>	<u>48,632</u>	<u>242,248</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income from trading activities	<u>10,216</u>	<u>10,216</u>	<u>6,374</u>	<u>6,374</u>

Other income from trading activities represents various fundraising events which took place during the financial year and income generated from “Ditch the Desk” corporate events run to promote environmental knowledge.

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>3,801</u>	<u>3,801</u>	<u>3,068</u>	<u>3,068</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Wages and salaries	121,793	51,720	173,513
Project costs and contract labour	58,459	37,656	96,115
	<u>180,252</u>	<u>89,376</u>	<u>269,628</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages and salaries	110,956	32,024	142,980
Project costs and contract labour	58,383	13,471	71,854
	<u>169,339</u>	<u>45,495</u>	<u>214,834</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Rent and Rates	7,989	3,912	11,901
Telecommunications	3,696	1,678	5,374
Accounting Services	8,808	2,898	11,706
Repairs and Maintenance	6,584	4,806	11,390
Other Expenditure	5,018	2,159	7,177
	<u>32,095</u>	<u>15,453</u>	<u>47,548</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rent and Rates	8,104	2,076	10,180
Telecommunications	4,411	1,205	5,616
Accounting Services	6,230	1,624	7,854
Repairs and Maintenance	1,985	490	2,475
Other Expenditure	8,995	2,385	11,380
	<u>29,725</u>	<u>7,780</u>	<u>37,505</u>

9. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,180</u>	<u>3,000</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Gross wages	157,629	130,992
Employers national insurance	8,114	4,412
Employers pension	7,770	7,576
	<u>173,513</u>	<u>142,980</u>

The average head count of employees during the year was 7 (2024: 7).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024 and 31 March 2025	4,974
Depreciation	
At 1 April 2024 and 31 March 2025	4,974
Carrying amount	
At 31 March 2025	–
At 31 March 2024	–

13. Debtors

	2025 £	2024 £
Trade debtors	1,344	2,331
Prepayments and accrued income	–	501
	<u>1,344</u>	<u>2,832</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	100,019	61,083
Other creditors	901	2,962
	<u>100,920</u>	<u>64,045</u>

15. Deferred income

There is £96,839 (2024: £55,833) of deferred income included within creditors falling due within one year. Grant income relating to a specific time period is spread evenly in line with the accounting standard. Deferred income relates to grant income received during the year which has been awarded to ecobirmingham that spans a period of time exceeding this year end.

	2025 £	2024 £
Deferred Income brought forward	55,833	95,833
Amounts released to Statement of Financial Activity	(55,833)	(95,833)
Amounts deferred in year	96,839	55,833
Deferred income carried forward	96,839	55,833

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Unrestricted general	11,250	-	-	45,000	56,250
Designated funds	55,005	214,795	(218,957)	(45,000)	5,843
Total unrestricted funds	<u>66,255</u>	<u>214,795</u>	<u>(218,957)</u>	<u>-</u>	<u>62,093</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted general	-	11,250	-	-	11,250
Designated funds	77,887	191,808	(209,393)	(5,297)	55,005
Total unrestricted funds	<u>77,887</u>	<u>203,058</u>	<u>(209,393)</u>	<u>(5,297)</u>	<u>66,255</u>

In general, all income received by the charity is designated to a specific fund by the Trustees.

Restricted funds

Restricted funds are summarised below:

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Core	144	-	(144)	-	-
The National Lottery Community Fund – Partnerships Midlands Region	-	110,579	(91,613)	-	18,966
UK Shared Prosperity Fund	-	3,755	(3,755)	-	-
npower Business solutions Foundation	-	9,868	(9,578)	-	290
	<u>144</u>	<u>124,202</u>	<u>(105,090)</u>	<u>-</u>	<u>19,256</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Core	-	15,000	(14,856)	-	144
Active travel	658	10,000	(10,935)	277	-
National grid	-	9,997	(10,495)	498	-
Creative learning	-	7,000	(9,404)	2,404	-
Food Legends	-	6,635	(8,753)	2,118	-
	<u>658</u>	<u>48,632</u>	<u>(54,443)</u>	<u>5,297</u>	<u>144</u>

17. Designated funds

Designated funds cover Core Activities, Active Travel, Creative Learning, Sustainability Advice, Food and Growing and Energy.

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

	Unrestricted General £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	56,250	75,911	50,108	182,269
Creditors less than 1 year	-	(70,068)	(30,852)	(100,920)
Net assets	<u>56,250</u>	<u>5,843</u>	<u>19,256</u>	<u>81,349</u>

	Unrestricted General £	Designated Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	45,000	84,732	712	130,444
Creditors less than 1 year	(33,750)	(29,727)	(568)	(64,045)
Net assets	<u>11,250</u>	<u>55,005</u>	<u>144</u>	<u>66,399</u>

19. Related parties

Central England Quakers also made total donations of £10,780 to ecobirmingham CIO during the reporting period from their main grant fund.

ECOBIRMINGHAM

England & Wales - Charity number 1177761

Accounts

ecobirmingham
Unaudited Financial Statements
31 March 2024



BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

ecobirmingham
Financial Statements
Year ended 31 March 2024

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ecobirmingham
Trustees' Annual Report
Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name ecobirmingham

Charity registration number 1177761

Principal office 53 Church Rd,
Birmingham,
B31 2LB

The trustees

J Butler	(Resigned 29.02.2024)
A Kaur	(Appointed 14.09.2023)
C Bagnall	
G Gannon (Vice-Chair)	
H Whiteman	(Appointed 23.11.2023)
K Hopkin (Chair)	(Appointed Chair, 17.02.2024)
M Smith	
R Adam	(Appointed 23.11.2023)
A Holloway-Neville	(Appointed 23.11.2023)
L Sutton (Chair)	(Resigned 17.02.2024)

Accountants BSN Associates Limited
Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Introduction

2023/24 was the second year of our 3-year strategy. We continued to increase our coverage of different parts of the city and began to gather more evidence of need with 'community conversations' hosted by local community development organisations. This approach helped us successfully develop and secure a future three-year programme of work to begin in April 2024. We continued our existing food, community gardening, outdoor holiday clubs, piloting of our sustainability advice service to individuals and organisations, and secured funding as part of a consortium to deliver community-based energy saving advice. Our active travel team launched the 69 wards walking and cycling routes, which was picked up and promoted nationally by Visit Britain. We also helped deliver electric scooter training on behalf of the new contractor for the city council.

We have had a range of changes in the year, with our Chair and several staff leaving, new trustees and staff joining, and new roles around fundraising, programme management, and energy. We have also had an expansion of our associates and volunteers as part of our extended team.

Our staff continued to receive recognition from those we work with for their outstanding work across the city and nationally. We continued our profile raising with numerous media interviews, and invitations to speak to organisations.

Through leadership and education, we continue to support the development of greener, fairer, and healthier communities in Birmingham, and we now are in our second year of having a framework with which to measure our impact around sustainability. This new way of working, alongside the dedication of our trustees, staff, and volunteers, means we are well positioned to achieve our goals for 2024/25; to better understand our city's needs, to continue building our capacity and to develop an organisation that is thriving and resilient.

Structure, governance and management

ecobirmingham was founded on 29 March 2018 as a Charitable Incorporated Organisation (CIO) and is registered with the Charities Commission. Our constitution is in the form of a Foundation model where the Trustees are also the Members. Our AGM was held on 23 November 2023.

Our board of trustees meet quarterly following the meeting of the finance committee which makes recommendations to the board. Our constitution states that we must be at least three and no more than eleven trustees.

We take the management of internal and external risks seriously. Risks are managed and reviewed by the director quarterly and by the trustees on a 3 monthly basis by means of a risk register. This measures the likelihood and impact of risk via a traffic light system. We have identified the major risks to the charity in the coming years as the ability to attract ongoing funds for projects because of the level of competition for funding from Trusts and Foundations and the unpredictability of engagement in our services as the city tackles the cost-of-living increases. We have devised a plan to diversify income sources over the period of the strategic plan 2022-25. We will also include provision in the Reserves Policy to cover challenges of fundraising and the need to cash-flow projects.

Day-to-day management of the CIO is delegated to the eight staff members led by the CEO of ecobirmingham.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Objectives and activities

The object(s) of the CIO are:

1. to promote sustainable development for the benefit of the public by:
 - a) the preservation, conservation and protection of the environment and the prudent use of resources of resources;
 - b) the relief of poverty and the improvement of conditions of life in socially and economically disadvantaged communities;
 - c) the promotion of sustainable means of achieving economic growth and regeneration;
2. to advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and the promotion of study and research in such subjects provided that the useful results of such study are disseminated to the public at large;
3. to advance such other objects or purposes which are exclusively charitable according to the laws of England and Wales and in such manner as the charity trustees may in their absolute discretion think

For the purposes of this clause 3, "sustainable development" means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

The charity has paid due regard to the public benefit guidance published by the Charity Commission and ensures that its activities benefit the public in line with its objects and purposes stated above.

Achievements and performance

Highlights

- There were 3,517 attendances at our 274 events and courses to improve people's ability to live sustainably.
- 24 volunteers donated 848 hours of their time.
- As a team, we contributed 107 hours to 28 different events promoting sustainable living to 767 people.
- Our digital resources were downloaded 1,942 times and our content was viewed 421,592 times over the year.
- We worked with over 74 organisations.

Overall, we directly helped 3,073 beneficiaries from across 39 wards in Birmingham. 13 wards are in the top 10% most deprived in the UK.

Our core survey shows that we are reaching diverse beneficiaries. 42% were of Asian heritage, 4% from African-Caribbean heritage, 28% from White British/Irish heritage, 11% from mixed heritage and the remaining 13% preferred not to say.

10% of participants had a disability, 72% did not and 18% preferred not to say.

Our impact for Birmingham

We use the One Planet Living[®] framework to measure the impact of our work across the city. These are simple principles which make it easier to live happily and more sustainably.

We ask a sample of all our participants the same impact questions across all our activities.

Health and Happiness

- 74% of participants felt their health and wellbeing was improved due to taking part in our events and activities.
- Participants intended to increase their physical activity by 44 minutes on average per week (from 3.6 to 4.33 hrs).
- 81% of children were inspired to explore their local green spaces more.
- 96% felt spending time in nature made them feel happier.
- 100% of parents said it improved their children's mental and physical wellbeing.

Equity and Local Economy

- 80% of people found our activities helpful in finding work or a voluntary opportunity.

Culture and Community

- 1,168 people or 38% of participants were inspired to take positive environmental action.
- 1,936 people or 63% of participants were inspired to change their own lifestyle.
- 2,028 people or 66% of participants intended to share this knowledge with friends and family.
- 95% of children intended to share their learning with others.

Land and Nature

- 1,352 people or 44% of participants felt more engaged with nature.
- 830 people 27% improved their knowledge, skills, and confidence in nature.
- 90% of children learnt something about nature.
- 100% of parents felt their child had learnt something and improved their empathy towards the natural world.

Local and Sustainable Food

- 1,383 people or 45% of participants improved their knowledge of reducing food waste
- 707 people or 23% planned to reduce their meat and dairy consumption
- 707 people or 23% planned to eat seasonally
- 615 people or 20% planned to start growing their own food.

Travel and Transport

- 74% of participants were more likely to walk, scoot or cycle.
- 88% of Active Travel participants improved their ability to cycle.
- Participants intended to reduce their car journeys (of less than 1 mile) by 35% on average from an average of 2.21 journeys under 1 mile per week to 1.43 journeys.

Materials and Products

- 1,875 people or 61% of participants improved their knowledge of reducing single use plastics, reducing, and reusing materials.
- 768 people or 25% of buying eco-friendly products.

Zero Waste

- 1,659 people or 54% of participants increased their confidence, knowledge, and/or skills to reduce waste.

Zero Carbon Energy

- 1,475 people or 48% of participants improved their knowledge of managing and reducing energy use.

Headline Data

In total, we calculate our activities have delivered the following headline benefits:

- Environmental - over the year 2,146 Tonnes of Co2e saved (2022/23: 3,062 tonnes)
- Social - 1,196 extra years of healthy life expectancy (2022/23: 512 years)
- Financial - Over £26m benefit to society from the social value of how we operate as an organisation and our programmes to support communities, reduce carbon, and improve health (2022/23: £14m)

The main change from last year is that we have seen a bigger targeting of measures that improve health as well as the environment, such as walking, cycling, engaging with nature and healthy eating. This has resulted in large health and society benefits. Our energy saving programmes continue to produce carbon dioxide equivalent (Co2e) savings.

Highlights of our achievements

Food

We successfully recruited new freelancers to complete the work for Power to Eat (Kate) and Power to Grow (Felipe).

Working with The Local Pantry in Quinton and Yardley Wood we have delivered healthy eating & slow cooker courses which participants really enjoyed requesting further sessions. We have worked with Grassroots, Druids Heath to produce documents/policies to enable them to apply for funding to continue to improve the local greenspace.

Freelancer Felipe has helped Share Community at the Womens Enterprise Hub in Sparkbrook get their community growing space up and running, improving their green space, try to discourage fly tipping and enable members to connect with nature, learn new skills and improve their health and wellbeing.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Creative Learning

The team has been busy delivering adventures in nature, criss-crossing the city's hidden green spaces this year. Our all-outdoor holiday club, Wild Holiday Bunch, provided 20 x 6 hours of nature connections at 4 different sites. We continued with our Stories for Nature concept for pre-schoolers, introducing them to nature literacy (with the support of the National Literacy Trust for whom we worked as eco-champions) as well as giving them the opportunity to get close and create with nature. We delivered a programme of 24 sessions at the Springfield Project's Mini Springers' nursery which was well received by children (many of whom special needs particularly enjoyed the sensory elements of the sessions) and staff alike. We then continued with a programme of 12 autumn/winter sessions with a nursery in Bordesley, as part of the SOS Education project. We supported the team at SOS Education to improve their outdoor space and to use the local green space more for their activities.

On behalf of Street Games, we delivered 10 outdoor cooking workshops to groups of children across the four corners of the city, introducing our work to some new organisations, as well as delivering 2 x "train the trainers" outdoor cooking workshops.

We also started working alongside the Springfield Project on their Child Friendly Neighbourhood project. We helped to improve the local green space and the offer of outdoor activities. The volunteer led Stories for Nature sessions in the ecocentre garden have continued and are extremely popular with new attendees coming each week.

Active Travel

We successfully launched our 69wards walking and cycling routes map which has had a great response from communities and organisations across Birmingham as well as visit Britain who are actively promoting the routes. This year community engagement and building relationships with potential partners and organisations was a focus for us. Through this we were able to deliver led rides, route finding, Dr Bike and maintenance sessions in new wards, having more impact in enabling people to walk and cycle. This included working with Open Door Community Foundation in Bromford to deliver cycling activities to children from the local school and a led walk for the community. Working with Aston University to encourage staff to cycle to work and with students from the TEDx Society to put on a highly successful cycling event at the student union.

"I wanted to take a moment to express my deepest gratitude and appreciation for the outstanding bike ride experience that we had last week. It was an extraordinary event that left us with unforgettable memories and a profound sense of joy, and the ride encouraged and inspired us to practice more such bike rides." - Team member at TEDx Aston University



We built relationships with several community hubs in Bournville, Edgbaston, Sparkbrook, Kings Heath and Balsall Heath, attended community events to promote 69wards routes and show people how to use the maps as well as securing funding from cycling UK to deliver a series of cycling programmes as well as providing training and support for their volunteer ride leaders to continue the activities.

Partnering with The Active Wellbeing Society (TAWS) for a 6-week programme of sustainability events in Digbeth enabled us to promote our 69wards routes in a key city centre location and provide bikes to borrow so we could engage with new and wider audiences having a greater impact on enabling people to choose cycling for travel.

Additionally, in response to community conversations, we built on our active travel services to deliver led walks, adult cycling tuition and scooter training by introducing paid for services as well as working with key partners such as Beryl, BCC, Birmingham Heritage Week, and the Coffee festival.

Energy Advice

Through our work with the Birmingham Council of Faiths Footsteps Programme, we delivered a range of energy audits and events to 10 Muslim and Christian places of worship and community centres across Birmingham. Discussions covered improving lighting and heating to reduce costs, supporting the delivery of foodbanks, education, and warm places during the cost-of-living crisis. This work has informed a larger multi-faith partnership which has secured funding and which we will be supporting in future years. As part of a city-wide consortium, BrumEnergy, we delivered energy saving advice sessions to 4 community groups in Moseley, Saltley, Sparkhill and Quinton.

"Thanks for a great event to help me implement your energy audit recommendations" - Project Participant

Sustainability Advice

We delivered 8 sustainability training sessions to 9 schools and businesses benefitting 140 people. A trial of Sustainability Advice sessions was delivered in a women-only community group in Sparkhill. 3 sessions were delivered to give participants an awareness of the ten principles and how they can use these to embed sustainable actions in their daily lives. It empowered them to focus on what they felt were their priorities and reducing waste/recycling were the ones that women in that community wanted to focus on. A volunteer group, facilitated by ecobirmingham, delivered a series of 4 sessions and a pre-loved event for Asian clothes. It started with women wanting to recycle their Asian wedding outfits and partywear, reduce waste, earn some extra cash and for some hoarding was a concern. They learnt an array of new skills and the event was attended by over 150 people from the local community.

Financial review

During the year, the charity planned to run a minor deficit to ensure funds were being spent on charitable activities and public benefit in line with good practice regarding reserves.

We ended the year with a planned operating deficit of £12,146.

The trustees consider the financial position of the charity to be adequate. Income and expenditure, forecasting and cash-flow are all regularly monitored and reviewed quarterly. These forecasts, alongside the risk management process, inform the level of reserves and designation of funds. The trustees have recognised the restrictions placed on funds by various funders.

Reserves - The charity has a reserves policy of £86,979 for 2024/25. This represents three months planned charitable expenditure for 2024/25 to protect against the volatility of the inflationary increases and the need to fund short-term deficits in cash-flow, a provision to cover the risk of unforeseen emergency, long-term sick absence, the risks related to securing funds for projects and to give Trustees time to act if income falls below expectations. The reserves that we have set aside provide financial stability and the means for the development of our principal activity and are in line with good practice.

At the year-end there were £66,255 of unrestricted funds, of which £55,005 had been designated by the trustees for key projects. This is £20,724 below our reserves policy. Trustees recognise this and have increased their monitoring and management of risks and finances accordingly.

Plans for future periods

We have a 3-year strategy for 2022-25 that reflects the new opportunities and challenges to our mission, and operational requirements.

The aims of our Annual Plan for 2024/25 are:

- To continue to strengthen our governance with a new Chair and some additional trustees to address identified skills gaps around digital and communications
- To move office, as our home for the last 15 years is being sold. This provides us an opportunity to have a more central base to serve the city
- To launch our 3-year building sustainable communities programme with Allens Cross and the Springfield Project, and to begin to build a delivery network of other sustainability organisations.
- Re-focus our work on fewer wards and look to build the capacity of key community organisations to reach their communities.
- Launch our sustainability advice service for individuals and organisations, via our website, together with a review and improvement of our website and digital outreach.
- Grow our energy service with our role as part of the 'BrumEnergy' consortium.
- To develop a resilient organisation by increasing our evidence of community needs, participant feedback, building our team of volunteers and associates, diversifying our income streams, and increasing our monitoring of financial risks of fundraising.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, 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 applicable 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 8 August 2024 and signed on behalf of the board of trustees by:



K Hopkin (Chair)
Trustee

ecobirmingham

Independent Examiner's Report to the Trustees of ecobirmingham

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of ecobirmingham ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

P Miller - Hawkes

Philippa Miller-Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

8 August 2024

ecobirmingham
Statement of Financial Activities
Year ended 31 March 2024

		2024	2023
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	4	193,616	48,632
Other trading activities	5	6,374	–
Investment income	6	3,068	–
Total income		<u>203,058</u>	<u>48,632</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies		10,329	1,168
Expenditure on charitable activities	7	169,339	45,495
Other expenditure	8	29,725	7,780
Total expenditure		<u>209,393</u>	<u>54,443</u>
Net expenditure		<u>(6,335)</u>	<u>(5,811)</u>
Transfers between funds		(5,297)	5,297
Net movement in funds		<u>(11,632)</u>	<u>(514)</u>
Reconciliation of funds			
Total funds brought forward		77,887	658
Total funds carried forward		<u>66,255</u>	<u>144</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 20 form part of these financial statements.

ecobirmingham
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	13	2,832	991
Cash at bank and in hand		127,612	177,787
		<u>130,444</u>	<u>178,778</u>
Creditors: amounts falling due within one year	14	64,045	100,233
Net current assets		<u>66,399</u>	<u>78,545</u>
Total assets less current liabilities		<u>66,399</u>	<u>78,545</u>
Net assets		<u><u>66,399</u></u>	<u><u>78,545</u></u>
Funds of the charity			
Restricted funds		144	658
Unrestricted funds		66,255	77,887
Total charity funds	16	<u><u>66,399</u></u>	<u><u>78,545</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 8 August 2024, and are signed on behalf of the board by:



K Hopkin (Chair)
Trustee

The notes on pages 13 to 20 form part of these financial statements.

ecobirmingham

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a charitable incorporated organisation registered in England and Wales. The address of the principal office is 53 Church Road, Birmingham, B31 2LB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	193,616	48,632	242,248
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	162,688	51,500	214,188

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income from trading activities	6,374	6,374	5,687	5,687

Other income from trading activities represents various fundraising events which took place during the financial year and income generated from “Ditch the Desk” corporate events run to promote environmental knowledge.

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	3,068	3,068	1,271	1,271

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages and salaries	110,956	32,024	142,980
Project costs and contract labour	58,383	13,471	71,854
	169,339	45,495	214,834
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	101,987	28,969	130,956
Project costs and contract labour	43,466	17,397	60,863
	145,453	46,366	191,819

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rent and Rates	8,104	2,076	10,180
Telecommunications	4,411	1,205	5,616
Accounting Services	6,230	1,624	7,854
Repairs and Maintenance	1,985	490	2,475
Other Expenditure	8,995	2,385	11,380
	<u>29,725</u>	<u>7,780</u>	<u>37,505</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rent and Rates	9,328	3,041	12,369
Telecommunications	4,942	1,561	6,503
Accounting Services	5,439	1,791	7,230
Repairs and Maintenance	5,359	1,750	7,109
Other Expenditure	10,048	3,354	13,402
	<u>35,116</u>	<u>11,497</u>	<u>46,613</u>

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,000</u>	<u>2,640</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Gross wages	130,992	121,823
Employers national insurance	4,412	3,637
Employers pension	7,576	5,496
	<u>142,980</u>	<u>130,956</u>

The average head count of employees during the year was 7 (2023: 8).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023 and 31 March 2024	4,974
Depreciation	
At 1 April 2023 and 31 March 2024	4,974
Carrying amount	
At 31 March 2024	–
At 31 March 2023	–

13. Debtors

	2024 £	2023 £
Trade debtors	2,331	376
Prepayments and accrued income	501	380
Other debtors	–	235
	<u>2,832</u>	<u>991</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	61,083	100,233
Other creditors	2,962	–
	<u>64,045</u>	<u>100,233</u>

15. Deferred income

There is £55,833 (2023: £95,833) of deferred income included within creditors falling due within one year. Grant income relating to a specific time period is spread evenly in line with the accounting standard. Deferred income relates to grant income received during the year which has been awarded to ecobirmingham that spans a period of time exceeding this year end.

	2024 £	2023 £
Deferred Income brought forward	95,833	78,845
Amounts released to Statement of Financial Activity	(95,833)	(78,845)
Amounts deferred in year	55,833	95,833
Deferred income carried forward	55,833	95,833

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Unrestricted general	-	11,250	-	-	11,250
Designated funds	77,887	191,808	(209,393)	(5,297)	55,005
Total unrestricted funds	77,887	203,058	(209,393)	(5,297)	66,255

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Designated funds	107,431	169,646	(187,735)	(11,455)	77,887

In general, all income received by the charity is designated to a specific fund by the Trustees.

During this financial year the Trustees agreed that it would be useful to build up a reserve of unrestricted general funds, and therefore income received in respect of a new unrestricted grant provided by the Postcode Local Trust will not be designated by the Trustees going forward.

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted Grant Funding	658	48,632	(54,443)	5,297	144

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Grant Funding	-	51,500	(62,297)	11,455	658

Restricted funds are summarised below:

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
Core	-	15,000	(14,856)	-	144
Active travel	658	10,000	(10,935)	277	-
National grid	-	9,997	(10,495)	498	-
Creative learning	-	7,000	(9,404)	2,404	-
Food Legends	-	6,635	(8,753)	2,118	-
	658	48,632	(54,443)	5,297	144

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Core	-	40,000	(49,747)	9,747	-
Active travel	-	7,500	(6,842)	-	658
Creative learning	-	4,000	(5,708)	1,708	-
	-	51,500	(62,297)	11,455	658

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Designated funds

Designated funds cover Core Activities, Active Travel, Creative Learning, Sustainability Advice, Food and Growing and Energy.

18. Analysis of net assets between funds

	Unrestricted General £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	45,000	84,732	712	130,444
Creditors less than 1 year	(33,750)	(29,727)	(568)	(64,045)
Net assets	<u>11,250</u>	<u>55,005</u>	<u>144</u>	<u>66,399</u>

	Unrestricted General £	Designated Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	-	178,120	658	178,778
Creditors less than 1 year	-	(100,233)	-	(100,233)
Net assets	<u>-</u>	<u>77,887</u>	<u>658</u>	<u>78,545</u>

19. Related parties

There is a separate property lease in place for the premises occupied by ecobirmingham which has a commercial market rent of £9,000 per annum payable to Central England Quakers.

Central England Quakers also made total donations of £20,000 to ecobirmingham CIO during the reporting period from their main grant fund.

ECOBIRMINGHAM

England & Wales - Charity number 1177761

Accounts

ecobirmingham
Unaudited Financial Statements
31 March 2023



BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

ecobirmingham
Financial Statements
Year ended 31 March 2023

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ecobirmingham
Trustees' Annual Report
Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name ecobirmingham

Charity registration number 1177761

Principal office 53 Church Rd,
Birmingham,
B31 2LB

The trustees J Butler
C Bagnall
G Gannon (Vice-Chair)
K Hopkin (Vice-Chair)
L Olly (Resigned 18 August 2022)
M Smith
L Sutton (Chair)

Accountants BSN Associates Limited
Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Introduction

2022/23 was the first year of our new 3 year strategy. We began to increase our coverage of different parts of the city working with a range of new partners such as community development organisations. Our new services of 'Power to Eat' (healthy cooking on a budget) took off, and energy audits for places of worship across the city. We began to pilot our new sustainability advice service for individuals and organisations. Our education team experimented with new resources for pre-school families, while our active travel team started to create a walking and cycling route to join up communities across all 69 wards of Birmingham.

Our staff continued to receive a range of awards and recognition for their outstanding work across the city and nationally. We increased our profile with numerous media interviews, and invitations to speak to organisations such as the City Council Climate team, the new Office for Environmental Protection and the Barclays global leadership programme.

Through leadership and education, we continue to support the development of greener, fairer, and healthier communities in Birmingham and we now are in our second year of having a framework with which to measure our impact around sustainability. This new way of working, alongside the dedication of our trustees, staff and volunteers, means we are well positioned to achieve our goals for 2023/24; to better understand our city's needs, to continue building our capacity and to develop an organisation that is thriving and resilient.

Structure, governance and management

ecobirmingham was founded on 29 March 2018 as a Charitable Incorporated Organisation (CIO) and is registered with the Charities Commission. Our constitution is in the form of a Foundation model where the Trustees are also the Members. Our AGM was held on 17 November 2022.

Our board of trustees meet quarterly following the meeting of the finance committee which makes recommendations to the board. Our constitution states that we must be at least three and no more than eleven trustees.

We take the management of internal and external risks seriously. Risks are managed and reviewed by the director quarterly and by the trustees on a 3 monthly basis by means of a risk register. This measures the likelihood and impact of risk via a traffic light system. We have identified the major risks to the charity in the coming years as the ability to attract ongoing funds for projects because of the level of competition from Trusts and Foundations and the unpredictability of engagement in our services as the city tackles the cost of living increases. We have devised a plan to diversify income sources over the period of the strategic plan 2022-25. We will also include provision in the Reserves Policy to cover challenges of fundraising and the need to cash-flow projects.

Day-to-day management of the CIO is delegated to the eight staff members led by the CEO of ecobirmingham.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

The object(s) of the CIO are:

1. to promote sustainable development for the benefit of the public by:
 - a. the preservation, conservation and protection of the environment and the prudent use of resources;
 - b. the relief of poverty and the improvement of conditions of life in socially and economically disadvantaged communities;
 - c. the promotion of sustainable means of achieving economic growth and regeneration;
2. to advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and the promotion of study and research in such subjects provided that the useful results of such study are disseminated to the public at large;
3. to advance such other objects or purposes which are exclusively charitable according to the laws of England and Wales and in such manner as the charity trustees may in their absolute discretion think fit.

For the purposes of this clause 3, "sustainable development" means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

The charity has paid due regard to the public benefit guidance published by the Charity Commission and ensures that its activities benefit the public in line with its objects and purposes stated above.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

Highlights

- There were 1,937 attendances at our 241 events and courses to improve people's ability to live sustainably
- 17 volunteers donated 594 hours of their time
- As a team, we contributed 74 hours to 24 different events promoting sustainable living to 866 people
- Our digital resources were downloaded 2,485 times and our content was viewed 431,600 times over the year
- We worked with over 70 organisations
- We reached over 4 million people through our media interviews

Overall, we directly helped 5,288 beneficiaries from across 37 wards in Birmingham (2021/22: 3,381 beneficiaries in 18 wards).

Our impact for Birmingham

We use the One Planet Living framework to measure the impact of our work across the city. These are simple principles which make it easier to live happily and more sustainably.

We ask a sample of all of our participants the same impact questions across all our activities. In 2023-24 we will be further refining our impact monitoring.

Health and happiness

80% of participants felt their health and wellbeing was improved due to taking part in our events and activities. 81% of children were inspired to explore their local green spaces more.

Equity and local economy

17% of participants found our activities helpful in finding work or a voluntary opportunity.

Culture and community

65% of participants were inspired to take positive environmental action. 90% of participants were inspired to change their own lifestyle, find out more, share this knowledge with friends and family or give time helping or volunteering in the community.

Land and nature

60% of participants improved their knowledge, skills and confidence in nature.

Local and sustainable food

49% of participants improved their knowledge of reducing food waste, reducing meat consumption, eating sustainably or growing their own food.

Travel and transport

72% of participants more likely to walk or cycle as a result of taking part in ecobirmingham's activities and 65% of participants improved their ability to cycle. Participants intended to reduce their car journeys (of less than 1 mile) by 48% on average.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Materials and products

33% of participants improved their knowledge of reducing and reusing materials or buying eco-friendly products.

Zero waste

45% of participants increased their confidence, knowledge and/or skills to reduce waste.

Zero carbon energy

40% of participants improved their knowledge of managing energy use.

In total, we calculate our activities have delivered the following headline benefits:

- Environmental - over the year 3,062 Tonnes of Co2e saved (2021/22: 817)
- Social - 512 extra years of healthy life expectancy (2021/22: 836)
- Financial - £12,585,476 benefit to society from the social value of how we operate as an organisation and our programmes to support communities, reduce carbon, and improve health (2021/22: £14,078,148)

The main change from last year is that we have seen a huge rise in demand on energy saving advice from our existing programmes, and new energy programmes. This has resulted in a dramatic increase in carbon dioxide equivalent (Co2e) savings. Our health impact is slightly lower as, although we continued a high rate of replacing local car journeys, we had less cycling and walking activity reaching those who were below the minimum recommended levels of exercise. Therefore, our overall financial benefits to society are down as healthy life expectancy is valued higher than tonnes of Co2e.

Highlights of our achievements

Power to Grow

Our Power to Grow project provided planning, funding, and budgeting advice for community spaces in Hawksley, Garretts Green, Bournville and Billesley. In Frankley, we worked with the RSPCA to plan the transformation of their community growing space. We created a seasonal growing plan which would help to feed the animals cared for on-site. We were also able to offer advice on installing beehives, supporting the organisation's plans to set up a bee education hub.

Power to Eat

At St Bart's Pantry in Allens Cross, we delivered a six-week Healthy Eating Workshop through our new project, Power to Eat. Participants learnt how to use a slow cooker to make nutritious recipes, while also saving energy.

Wild Holiday Bunch

Our outdoor holiday club, Wild Holiday Bunch, gave children the chance to get involved in woodwork, nature crafts, as well as cooking together over the campfire. We hosted activities at Masefield Community Garden in Northfield, with visits to Kings Norton Nature Reserve so that children could get to know different habitats, and Ashiana Community Project in Sparkbrook. We believe everyone should have access to the natural world, which is why we continued to provide free places for children from low-income families.

Stories for Nature

After transforming our centre garden last year, we were pleased to host 30 nature-inspired story-telling sessions for families with young children. Activities incorporated interactive nature crafts and gave children the opportunity to explore the garden; discovering first hand where fruit and vegetables come from. Families enjoyed the sessions so much that Stories for Nature continued at the centre as a volunteer-led initiative.

Brum By Bike / Active Travel

Through our Brum By Bike project, we worked with Ashiana Community Project in Sparkbrook to deliver cycling tuition, bike maintenance and led rides. Additionally, we took a group of women using the service on a led ride around Stratford Upon Avon using the Bromford Bike Hire Scheme, showing that multimodal days out are still possible for people who do not own their own bikes. Commuter rides hosted in Bournville and Erdington have now set up their own groups. We also started creating and testing routes for our 69 wards active travel map which will be completed in 2023/24 and connect communities safely across the city.

Energy Audits for Places of Worship and Community Centres

Through our work with the Birmingham Council of Faiths Footsteps Programme, we delivered a range of energy audits and events to a range of Muslim, Christian, Hindu, and Sikh places of worship and community centres across Birmingham to improve their lighting and heating, reduce costs as they deliver foodbanks, education, and warm places during the cost of living crisis.

Financial review

During the year the charity planned to run a minor deficit to ensure funds were being spent on charitable activities and public benefit in line with good practice regarding reserves.

We ended the year with a planned operating deficit of £28,886.

The trustees consider the financial position of the charity to be adequate. Income and expenditure, forecasting and cash-flow are all regularly monitored and reviewed quarterly. These forecasts, alongside the risk management process, inform the level of reserves and designation of funds. The trustees have recognised the restrictions placed on funds by various funders.

Reserves

The charity has a reserves policy of £79,461 for 2023/24. This represents three months planned charitable expenditure for 2023/24 to protect against the volatility of the inflationary increases and the need to fund short-term deficits in cash-flow, a provision to cover the risk of unforeseen emergency, long-term sick absence, the risks related to securing funds for projects and to give Trustees time to act if income falls below expectations. The reserves that we have set aside provide financial stability and the means for the development of our principal activity and are in line with good practice.

At the year end there were £77,887 unrestricted funds. This is £1,574 below our reserves policy. Trustees recognise this and have increased their monitoring and management of risks and finances accordingly.

Plans for future periods

We have a 3-year strategy for 2022-25 that reflects the new opportunities and challenges to our mission, and operational requirements.

The aims of our Annual Plan for 2023/24 are:

- To reach 35 wards across the city, including a mixture of different types of communities, working with community development organisations and partners to promote sustainable living to individuals and organisations. This will be in the form of 'One Planet Living' action plans, cycling, walking, education, cooking, advice sessions and community gardening.
- To develop a resilient organisation by increasing our evidence of community needs, participant feedback, building our team of volunteers and associates, diversifying our income streams and increasing our monitoring of financial risks of fundraising.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, 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 applicable 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 31 July 2023 and signed on behalf of the board of trustees by:



L Sutton (Chair)
Trustee

ecobirmingham

Independent Examiner's Report to the Trustees of ecobirmingham

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of ecobirmingham ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.

P. Miller - Hawkes

Philippa Miller-Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

31 July 2023

ecobirmingham
Statement of Financial Activities
Year ended 31 March 2023

		2023	2022
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	4	162,688	51,500
Other trading activities	5	5,687	–
Investment income	6	1,271	–
Total income		<u>169,646</u>	<u>51,500</u>
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies		7,166	4,434
Expenditure on charitable activities	7	145,453	46,366
Other expenditure	8	35,116	11,497
Total expenditure		<u>187,735</u>	<u>62,297</u>
Net expenditure		<u>(18,089)</u>	<u>(10,797)</u>
Transfers between funds		(11,455)	11,455
Net movement in funds		<u>(29,544)</u>	<u>658</u>
Reconciliation of funds			
Total funds brought forward		107,431	–
Total funds carried forward		<u>77,887</u>	<u>658</u>
		<u>107,431</u>	<u>130,884</u>
		<u>78,545</u>	<u>107,431</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

ecobirmingham
Statement of Financial Position
31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	13	991	1,083
Cash at bank and in hand		<u>177,787</u>	<u>170,685</u>
		178,778	171,768
Creditors: amounts falling due within one year	14	<u>100,233</u>	<u>64,337</u>
Net current assets		<u>78,545</u>	<u>107,431</u>
Total assets less current liabilities		<u>78,545</u>	<u>107,431</u>
Net assets		<u><u>78,545</u></u>	<u><u>107,431</u></u>
Funds of the charity			
Restricted funds		658	–
Unrestricted funds		<u>77,887</u>	<u>107,431</u>
Total charity funds	16	<u><u>78,545</u></u>	<u><u>107,431</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 31 July 2023, and are signed on behalf of the board by:



L Sutton (Chair)
Trustee

The notes on pages 11 to 18 form part of these financial statements.

ecobirmingham

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a charitable incorporated organisation registered in England and Wales. The address of the principal office is 53 Church Road, Birmingham, B31 2LB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	162,688	51,500	214,188
Grants			
Government grant income	—	—	—
	<u>162,688</u>	<u>51,500</u>	<u>214,188</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	184,979	—	184,979
Grants			
Government grant income	97	—	97
	<u>185,076</u>	<u>—</u>	<u>185,076</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from trading activities	<u>5,687</u>	<u>5,687</u>	<u>2,402</u>	<u>2,402</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>1,271</u>	<u>1,271</u>	<u>30</u>	<u>30</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Wages and salaries	101,987	28,969	130,956
Project costs and contract labour	<u>43,466</u>	<u>17,397</u>	<u>60,863</u>
	<u>145,453</u>	<u>46,366</u>	<u>191,819</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	115,790	–	115,790
Project costs and contract labour	<u>39,155</u>	<u>–</u>	<u>39,155</u>
	<u>154,945</u>	<u>–</u>	<u>154,945</u>

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rent and Rates	9,328	3,041	12,369
Telecommunications	4,942	1,561	6,503
Accounting Services	5,439	1,791	7,230
Repairs and Maintenance	5,359	1,750	7,109
Other Expenditure	10,048	3,354	13,402
Depreciation	–	–	–
	<u>35,116</u>	<u>11,497</u>	<u>46,613</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent and Rates	10,028	–	10,028
Telecommunications	6,439	–	6,439
Accounting Services	6,831	–	6,831
Repairs and Maintenance	3,665	–	3,665
Other Expenditure	21,704	–	21,704
Depreciation	<u>1,066</u>	<u>–</u>	<u>1,066</u>
	<u>49,733</u>	<u>–</u>	<u>49,733</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,640</u>	<u>2,400</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	<u>130,956</u>	<u>115,790</u>

The average head count of employees during the year was 8 (2022: 8).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022 and 31 March 2023	<u>4,974</u>
Depreciation	
At 1 April 2022 and 31 March 2023	<u>4,974</u>
Carrying amount	
At 31 March 2023	<u>–</u>
At 31 March 2022	<u>–</u>

13. Debtors

	2023	2022
	£	£
Trade debtors	376	761
Prepayments and accrued income	380	–
Other debtors	<u>235</u>	<u>322</u>
	<u>991</u>	<u>1,083</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>100,233</u>	<u>64,337</u>

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>–</u>	<u>97</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Designated funds	<u>107,431</u>	<u>169,646</u>	<u>(187,735)</u>	<u>(11,455)</u>	<u>77,887</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Designated funds	<u>130,884</u>	<u>187,508</u>	<u>(210,961)</u>	<u>–</u>	<u>107,431</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funding	<u>–</u>	<u>51,500</u>	<u>(62,297)</u>	<u>11,455</u>	<u>658</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Funding	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>

The charity does not hold any general unrestricted funds. All income received is designated to a specific fund.

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Analysis of charitable funds *(continued)*

Restricted funds as summarised as follows:

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Core	–	40,000	(49,747)	9,747	–
Active travel	–	7,500	(6,842)	–	658
Creative learning	–	4,000	(5,708)	1,708	–
	–	<u>51,500</u>	<u>(62,297)</u>	<u>11,455</u>	<u>658</u>

17. Designated funds

Designated funds cover Core Activities, Active Travel, Creative Learning, One Planet Living, Food and Growing and Energy.

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Current assets	178,120	658	178,778
Creditors less than 1 year	(100,233)	–	(100,233)
Net assets	<u>77,887</u>	<u>658</u>	<u>78,545</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	–	–	–
Current assets	171,768	–	171,768
Creditors less than 1 year	(64,337)	–	(64,337)
Net assets	<u>107,431</u>	<u>–</u>	<u>107,431</u>

19. Related parties

There is now a separate property lease in place for the premises occupied by ecobirmingham which has a commercial market rent of £9,000 per annum payable to Central England Quakers.

Central England Quakers, a charity which has common trustees, also made total donations of £25,778 to ecobirmingham CIO during the reporting period.

ECOBIRMINGHAM

England & Wales - Charity number 1177761

Accounts

ecobirmingham

Unaudited Financial Statements

31 March 2022

BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

ecobirmingham

Financial Statements

Year ended 31 March 2022

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ecobirmingham

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name ecobirmingham

Charity registration number 1177761

Principal office 53 Church Rd,
Birmingham,
B31 2LB

The trustees

J Butler
A Fulford (Resigned 30 May 2021)
C Bagnall
G Gannon
K Hopkin (Vice-Chair)
L Olly (Vice-Chair)
M Smith
L Sutton (Chair)

Accountants

BSN Associates Limited
Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Introduction

At the end of ecobirmingham's fourth year, we are pleased to have returned to our regular activities after the disruption and loss caused by the COVID outbreak. Our dedicated team have returned to a revamped centre eager to resume in-person events and help tackle the extreme isolation experienced by many Birmingham residents during the pandemic. Once again, we are able to offer cycling tuition, forest school and community gardening, amongst other activities, reaching new individuals and wards across the city. We are even in the process of transforming our centre garden, enabling us to host more events on-site.

Through leadership and education, we continue to support the development of greener and fairer communities in Birmingham and we now have a new framework with which to measure our impact around sustainability. This new way of working, alongside the dedication of our trustees, staff and volunteers, means we are well positioned to achieve our goals for 2022/23; to better understand our city's needs, to continue building our capacity and to develop an organisation that is thriving and resilient.

Structure, governance and management

ecobirmingham was founded on 29 March 2018 as a Charitable Incorporated Organisation (CIO) and is registered with the Charities Commission. Our constitution is in the form of a Foundation model where the Trustees are also the Members. Our AGM was held on 18 November 2021.

The CIO is governed by a board of trustees who meet quarterly following the meeting of the finance committee which makes recommendations to the board. The CIO constitution states that there must be at least three and no more than ten trustees. This year we also introduced a People and Impact Committee which meets every 6 months.

Trustees have worked tirelessly during the year to guide the organisation through the COVID-19 pandemic and implement new activities that respond to the needs of the city whilst aligning with our Charitable Objects.

We take the management of internal and external risks seriously. Risks are managed and reviewed by the director quarterly and by the trustees on a 6 monthly basis by means of a risk register. This measures the likelihood and impact of risk via a traffic light system. We have identified the major risks to the charity in the coming years as the ability to attract ongoing funds for projects because of the level of competition from Trusts and Foundations and the unpredictability of engagement in our services as the city recovers from COVID-19 and tackles the cost of living increases. We have devised a plan to diversify income sources over the period of the strategic plan 2022-25. We will also include provision in the Reserves Policy and our Designated Funds to cover challenges of fundraising and the need to cash-flow projects including a 5% contingency figure.

Day-to-day management of the CIO is delegated to the eight staff members led by the management team of the Director of ecobirmingham and Head of Operations.

Objectives and activities

The object(s) of the CIO are:

1. to promote sustainable development for the benefit of the public by:
 - a. the preservation, conservation and protection of the environment and the prudent use of resources;
 - b. the relief of poverty and the improvement of conditions of life in socially and economically disadvantaged communities;
 - c. the promotion of sustainable means of achieving economic growth and regeneration;
2. to advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and the promotion of study and research in such subjects provided that the useful results of such study are disseminated to the public at large;
3. to advance such other objects or purposes which are exclusively charitable according to the laws of England and Wales and in such manner as the charity trustees may in their absolute discretion think fit.

For the purposes of this clause 3, "sustainable development" means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

The charity has paid due regard to the public benefit guidance published by the Charity Commission and ensures that its activities benefit the public in line with its objects and purposes stated above.

Achievements and performance

Once it was safe to do so, we began to build back our activity post-COVID. The team once again hosted and contributed to events, donated their time and shared their knowledge to promote sustainability in the city of Birmingham. Despite the impact of the pandemic, we are pleased to say that:

- There were 2,043 attendances at our 362 events and courses to improve people's ability to live sustainably
- Volunteers donated 1,413 hours of their time
- 1 interns contributed 336 hours of their time
- As a team, we contributed 63 hours to 25 different events promoting sustainable living to 1,950 people

Overall, we directly helped 3,381 beneficiaries from across 20 wards in the West Midlands; including 18 of the 69 wards of Birmingham. In addition, our digital content was viewed 588,813 times over the year.

To measure the impact of this work, we have implemented the internationally recognised One Planet Living framework - simple principles which make it easier to live happily and more sustainably. We are pleased to have found that ecobirmingham's activities have already supported change in the following areas:

Health and happiness

77% of participants felt their health was improved. 16% reported an increase in weekly exercise through walking or cycling to the recommended weekly limit or beyond leading to an extra 836 years of healthy life expectancy.

Travel and transport

98% of participants are more likely to walk or cycle and 68% of participants improved their ability to cycle. These activities resulted in reducing car use for 9,045 journeys of under 1 mile in Birmingham and saving 20 tonnes of CO₂e

Equity and local economy

34% of participants found the activities relevant to helping them find work or a voluntary opportunity.

Culture and community

87% of participants were inspired to take positive environmental action and 93% were inspired to find out more, share their knowledge with friends and neighbours, change their lifestyle or give time by helping or volunteering in the community.

Land and nature

33% of participants improved their knowledge, skills and confidence in nature.

Local and sustainable food

36% of participants increased their knowledge of reducing food waste, reducing meat consumption or eating seasonally. Zero waste - 25% increased their knowledge of reducing single use plastic and food waste. These activities saved over 250 tonnes of CO₂e.

Materials and products

39% of participants increased their knowledge of reducing and reusing materials, reducing single use plastics or buying eco-friendly products. These activities resulted in savings of 341 tonnes of CO₂e.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Zero carbon energy

16% increased their knowledge of how to switch to a renewable energy supplier, how to reduce energy usage or how to switch to an ethical bank and/or pension provider. Resulting in a saving of 206 tonnes of CO₂e.

In total we calculate our activities have delivered the following headline benefits:

- Environmental - over the year 817 Tonnes of CO₂e saved
- Social - 836 extra years of healthy life expectancy
- Financial - £14,078,148 benefit to society from the social value of how we operate as an organisation and our programmes to support communities, reduce carbon, and improve health

Championing healthier travel

Active travel helps to keep our city's air clean and our residents healthy. We continue to host events and create resources that improves Birmingham's confidence in cycling.

- 83 adults were taught to cycle, giving each a whole new means of travel
- 15 people attended our 44 led rides, encouraging people to explore their local area by bike. They registered a total of 2,532 miles ridden - that's the equivalent of cycling Birmingham to Budapest and back again

Through the Moving Lives, Healthy Minds programme, ecobirmingham supported a group of people experiencing mental ill-health to progress from rides of two or three miles to completing six or more miles each week. As well as physical benefits, the sessions have had a big impact on reducing isolation, with visits to local spots such as cafés giving participants space to build social bonds. Following on from the programme, participants were signposted to other suitable riding groups and accompanied to sessions to support with the transition, meaning a lasting impact can be made even after the programme has come to an end.

As part of Brum By Bike, we held our first pop-up cycle event alongside local bike shop Bikes and Trikes. We delivered a led ride, route finding, and Bikes and Trikes carried out bike maintenance through Dr Bike. As well as cycling for leisure, we encouraged the community to replace car journeys with active travel by hosting Commuter Rides, Bike Breakfast and route-finding sessions, where participants can discuss cycling queries and support one another on their journey.

We are currently in the planning stages of mapping out all 69 wards in Birmingham to show cycle-safe routes around the city. With access to tried and tested travel routes, we will continue to get residents of Birmingham more active, more social and making the switch to low carbon travel.

Strengthening bonds with land and nature

From craftivism to community gardening, we run activities aimed at improving participants' skills and knowledge in caring for and finding joy in Birmingham's green spaces.

- Our 92 educational and arts sessions in the community were attended by 564 children and young people
- 426 people attended our 95 food growing sessions. This included our Power2Grow project which engaged with 18 organisations across the West Midlands Metropolitan County to support them to create and run successful food-growing spaces
- Our digital resources and toolkits continue to be downloaded, empowering people to take

sustainability into their own hands

As part of Northfield Climate Festival and in partnership with Small Footsteps, we worked with Birmingham's mini-craftivists to create their very own eco-city. Children were prompted to think about what they loved about their neighbourhood and what they think could be improved, including its green spaces, before creating their own dream city out of junk. Our fully-booked Wild Holiday Bunch sessions encouraged children to connect with nature through cooking over the campfire and taking part in a variety of nature crafts, including making bird feeders and sculpting birds out of clay. We are now preparing to host more children's events by transforming our centre garden ready for Stories4Nature, a series of interactive storytelling sessions which will incorporate nature play and craft activities.

The Power2Grow project supports organisations and communities to utilise land to create beneficial outdoor spaces. This year, we have helped Billesley Primary School to grow produce in the garden of their old caretaker's house which they will use as a food bank for parents. In Handsworth, Crick Community Garden requested help to improve engagement with their local community and we worked with them to build an earth oven so they can offer freshly cooked food at community events.

Financial review

During the year the charity planned to run a minor deficit to ensure funds were being spent on charitable activities and public benefit in line with good practice regarding reserves.

We ended the year with a planned operating deficit of £23,453.

The trustees consider the financial position of the charity to be adequate. Income and expenditure, forecasting and cash-flow are all regularly monitored and reviewed quarterly. These forecasts, alongside the risk management process, inform the level of reserves and designation of funds.

Reserves

The charity has a reserves policy of £72,863 for 2022/23. This doesn't include the £30,729 of Designated Funds described below. This has been achieved in the year ended 31 March 2022 and is shown in the unrestricted general funds. This represents three months planned charitable expenditure for 2022/23 (£60,719) and includes a 5% contingency (£12,144) to protect against the volatility of the inflationary increases and the need to fund short-term deficits in cash-flow, a provision to cover the risk of unforeseen emergency, long-term sick absence, the risks related to securing funds for projects and to give Trustees time to act if income falls below expectations. The reserves that we have set aside provide financial stability and the means for the development of our principal activity and are in line with good practice.

The trustees have recognised the restrictions placed on funds by various funders and have agreed a designated fund of £20,729 towards our One Planet Living project, and £10,000 organisational and digital development by April 2025.

This leaves a Free Reserves figure of £3,839.

Plans for future periods

During the year we monitored the last year of the 2019-22 strategy against a clear set of key performance Indicators (KPIs) for improving our resilience, monitoring and extending our reach and influence across the city.

We have created a new 3-year strategy for 2022-25 that reflects the new opportunities and challenges to our mission, and operational requirements. Therefore, our Business Plan aims for 2022/23 are:

- To reach 20 wards across the city, covering 5 constituent areas, including a mixture of different types of communities, promoting sustainable living to individuals and organisations with the support of an expert network. This will be in the form of 'One Planet Living' action plans, cycling, education and community gardening.
- To develop a resilient organisation by increasing participant feedback, building our team of volunteers and associates and diversify our income streams.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, 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 applicable 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The trustees' annual report was approved on 18 August 2022 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'L Sutton', with a stylized initial 'L'.

L Sutton (Chair)
Trustee

I report to the trustees on my examination of the financial statements of ecobirmingham ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 financial statements do not accord with those records; or
3. the financial statements 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.

P. Miller - Hawkes.

Philippa Miller-Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

ecobirmingham

Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	185,076	185,076	260,298
Other trading activities	5	2,402	2,402	6,727
Investment income	6	30	30	64
Total income		<u>187,508</u>	<u>187,508</u>	<u>267,089</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies		6,283	6,283	9,657
Expenditure on charitable activities	7	154,945	154,945	185,463
Other expenditure	8	49,733	49,733	33,352
Total expenditure		<u>210,961</u>	<u>210,961</u>	<u>228,472</u>
Net (expenditure)/income and net movement in funds		<u>(23,453)</u>	<u>(23,453)</u>	<u>38,617</u>
Reconciliation of funds				
Total funds brought forward		130,884	130,884	92,267
Total funds carried forward		<u>107,431</u>	<u>107,431</u>	<u>130,884</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

ecobirmingham

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	–	1,066
Current assets			
Debtors	13	1,083	6,407
Cash at bank and in hand		170,685	197,383
		<u>171,768</u>	<u>203,790</u>
Creditors: amounts falling due within one year	14	<u>64,337</u>	<u>73,972</u>
Net current assets		<u>107,431</u>	<u>129,818</u>
Total assets less current liabilities		<u>107,431</u>	<u>130,884</u>
Funds of the charity			
Unrestricted funds		107,431	130,884
Total charity funds	16	<u>107,431</u>	<u>130,884</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 August 2022, and are signed on behalf of the board by:



L Sutton (Chair)
Trustee

The notes on pages 12 to 19 form part of these financial statements.

1. General information

The charity is a public benefit entity and a charitable incorporated organisation registered in England and Wales. The address of the principal office is 53 Church Road, Birmingham, B31 2LB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)***Tangible assets** *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	184,979	–	184,979
Grants			
Government grant income	97	–	97
	<u>185,076</u>	<u>–</u>	<u>185,076</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	202,691	14,323	217,014
Grants			
Government grant income	43,284	–	43,284
	<u>245,975</u>	<u>14,323</u>	<u>260,298</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income from trading activities	<u>2,402</u>	<u>2,402</u>	<u>6,727</u>	<u>6,727</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	30	<u>30</u>	64	<u>64</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Wages and salaries	115,790	–	115,790
Exceptional costs of charitable activities	39,155	–	39,155
	<u>154,945</u>	<u>–</u>	<u>154,945</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages and salaries	121,562	5,450	127,012
Exceptional costs of charitable activities	51,457	6,994	58,451
	<u>173,019</u>	<u>12,444</u>	<u>185,463</u>

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent and Rates	10,028	–	10,028
Telecommunications	6,439	–	6,439
Accounting Services	6,831	–	6,831
Repairs and Maintenance	3,665	–	3,665
Other Expenditure	21,704	–	21,704
Depreciation	1,066	–	1,066
	<u>49,733</u>	<u>–</u>	<u>49,733</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent and Rates	7,344	360	7,704
Telecommunications	4,013	150	4,163
Accounting Services	6,640	240	6,880
Repairs and Maintenance	817	65	882
Other Expenditure	11,828	474	12,302
Depreciation	1,421	–	1,421
	<u>32,063</u>	<u>1,289</u>	<u>33,352</u>

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,400</u>	<u>2,400</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	<u>115,790</u>	<u>127,012</u>

The average head count of employees during the year was 8 (2021: 9).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2021 and 31 March 2022	<u>4,974</u>
Depreciation	
At 1 April 2021	3,908
Charge for the year	<u>1,066</u>
At 31 March 2022	<u>4,974</u>
Carrying amount	
At 31 March 2022	–
At 31 March 2021	<u>1,066</u>

13. Debtors

	2022	2021
	£	£
Trade debtors	<u>1,083</u>	<u>6,407</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

14. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	<u>64,337</u>	<u>73,972</u>

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>97</u>	<u>43,284</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
General funds	<u>130,884</u>	<u>187,508</u>	<u>(210,961)</u>	<u>–</u>	<u>107,431</u>

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021
General funds	<u>78,255</u>	<u>252,766</u>	<u>(214,149)</u>	<u>14,012</u>	<u>130,884</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

17. Designated funds

The following funds have been designated by the charity during the year:

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Arts and heritage	6,839	2,000	(3,953)	–	4,886
Active travel	247	36,742	(37,426)	–	(437)
Learning and education	11,239	14,348	(24,201)	–	1,386
Sustainable living	18,307	31,880	(41,827)	–	8,360
Campaigns and community engagement	2,566	–	–	–	2,566
Food and growing	8,106	9,365	(7,207)	–	10,264
Energy and fuel poverty	–	300	134	–	434
Core	10,000	35,000	(41,730)	–	3,270
	<u>57,304</u>	<u>129,635</u>	<u>(156,210)</u>	<u>–</u>	<u>30,729</u>

The charity requests funding from institutions for specific projects and purposes. This is not restricted under Charities SORP definition but the charity has designated this funding into separate funds as shown above in order to ensure funding is spent in line with the purpose it was requested.

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–
Current assets	171,768	171,768
Creditors less than 1 year	(64,337)	(64,337)
Net assets	<u>107,431</u>	<u>107,431</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,066	1,066
Current assets	203,790	203,790
Creditors less than 1 year	(73,972)	(73,972)
Net assets	<u>130,884</u>	<u>130,884</u>

19. Related parties

There is now a separate property lease in place for the premises occupied by ecobirmingham which has a commercial market rent of £9,000 per annum payable to Central England Quakers.

Central England Quakers also made total donations of £35,598 to ecobirmingham CIO during the reporting period.

ecobirmingham

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

ecobirmingham

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	184,979	217,014
Government grant income	97	43,284
	<u>185,076</u>	<u>260,298</u>
Other trading activities		
Other income from trading activities	<u>2,402</u>	<u>6,727</u>
Investment income		
Bank interest receivable	<u>30</u>	<u>64</u>
Total income	<u>187,508</u>	<u>267,089</u>
Expenditure		
Costs of raising donations and legacies		
Opening stock	<u>6,283</u>	<u>9,657</u>
Expenditure on charitable activities		
Wages and salaries	115,790	127,012
Exceptional costs of raising donations and legacies	39,155	58,451
	<u>154,945</u>	<u>185,463</u>
Other expenditure		
Rent and Rates	10,028	7,704
Telecommunications	6,439	4,163
Accounting Services	6,831	6,880
Repairs and Maintenance	3,665	882
Other Expenditure	21,704	12,302
Depreciation	1,066	1,421
	<u>49,733</u>	<u>33,352</u>
Total expenditure	<u>210,961</u>	<u>228,472</u>
Net (expenditure)/income	<u>(23,453)</u>	<u>38,617</u>

ECOBIRMINGHAM

England & Wales - Charity number 1177761

Accounts

CHARITY REGISTRATION NUMBER: 1177761

ecobirmingham

Unaudited Financial Statements

31 March 2021

BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

ecobirmingham

Financial Statements

Year ended 31 March 2021

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ecobirmingham

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	ecobirmingham
Charity registration number	1177761
Principal office	53 Church Rd, Birmingham, B31 2LB

The trustees

J Butler	
A Fulford	(Resigned 30 May 2021)
A Talwar	(Resigned 25 June 2020)
C Bagnall	
G Gannon	
K Hopkin (Vice-Chair)	
L Olly (Vice-Chair)	
M Smith	
L Sutton (Chair)	(Appointed 21 September 2020)

Accountants	BSN Associates Limited Chartered accountants 3B Swallowfield Courtyard Wolverhampton Road Oldbury West Midlands B69 2JG
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ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Introduction

At the end of our fourth year we continue to provide city and community-based leadership to enable more sustainable living; we enable our citizens and wider stakeholders to respond to the climate change, environmental, health, and inequality challenges we currently face, and continue to create a better future for public benefit.

This has been achieved through the willingness and patience of trustees, staff, volunteers and funders to find new ways of working together this year to deliver our shared goals through a period of great uncertainty, disruption, and personal loss. Despite this, we were able to put more emphasis this year into tackling social and economic disadvantage in line with our charitable objects and highlighted by the COVID-19 outbreak. The Charity's activities were impacted considerably by the COVID outbreak, lockdowns and restrictions including periods of staff furloughing over Spring and Summer 2020.

Our plans for 2021/22 are to scale up our existing role in inspiring positive action, by growing our supportive partnerships across the city to enable the voluntary sector to play its role in "building back better".

Structure, governance and management

ecobirmingham was founded on 29 March 2018 as a Charitable Incorporated Organisation (CIO) and is registered with the Charities Commission. Our constitution is in the form of a Foundation model where the Trustees are also the Members. Our AGM was held on 19 November 2020.

The CIO is governed by a board of trustees who meet quarterly following the meeting of the finance committee which makes recommendations to the board. The CIO constitution states that there must be at least three and no more than ten trustees.

Trustees have worked tirelessly during the year to guide the organisation through the COVID-19 pandemic and implement new activities that respond to the needs of the city whilst aligning with our Charitable Objects.

We thank Central England Area Quakers for their continued support and guidance. Our board contains a range of diverse skills which have been strengthened throughout the year by the addition of new board members. These have brought additional experience in legal, HR and Fundraising. Following the engagement of a new Director in November 2020, Trustees and staff also undertook board development activities including a skills audit which will lead to a re-structure of roles and committees in order to suit the needs of the organisation in May 2021.

We take the management of internal and external risks seriously. Risks are managed and reviewed by the trustees on a quarterly basis by means of a risk register measuring the likelihood of risk and the severity of impact and a traffic light system. We have identified the major risk to the charity in the coming years as the ability to attract ongoing funds for projects because of the level of competition from Trusts and Foundations and the unpredictability of the impact of COVID-19. Trustees will devise a plan to diversify income sources over the period of the strategic plan 2022-25 which will be drafted by November 2021. We will also include provision in the Reserves Policy and our Designated Funds to cover challenges of fundraising and the need to cash-flow projects.

Day-to-day management of the CIO is delegated to the eight staff members led by the management team of the Director of ecobirmingham and Head of Operations.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

The object(s) of the CIO are:

1. to promote sustainable development for the benefit of the public by:
 - a. the preservation, conservation and protection of the environment and the prudent use of resources;
 - b. the relief of poverty and the improvement of conditions of life in socially and economically disadvantaged communities;
 - c. the promotion of sustainable means of achieving economic growth and regeneration;
2. to advance the education of the public in subjects relating to sustainable development and the protection, enhancement and rehabilitation of the environment and the promotion of study and research in such subjects provided that the useful results of such study are disseminated to the public at large;
3. to advance such other objects or purposes which are exclusively charitable according to the laws of England and Wales and in such manner as the charity trustees may in their absolute discretion think fit.

For the purposes of this clause 3, "sustainable development" means development which meets the needs of the present without compromising the ability of future generations to meet their own needs.

The charity has paid due regard to the public benefit guidance published by the Charity Commission and ensures that its activities benefit the public in line with its objects and purposes stated above.

ecobirmingham

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance

Over a deeply difficult and unpredictable year:

- There were 448 attendances at our events and courses to improve knowledge of how to live sustainably
- Volunteers donated 2,953 hours of their time
- 2 interns contributed 1,860 hours of their time
- 700 fuel vouchers were distributed across Birmingham to 1,950 individuals or families to the value of over £32,000
- As a team, we contributed 85 hours to 11 different events promoting sustainable living to 360 people
- Through chairing the Greener Birmingham Coalition, and working with partners and local councillors, we successfully secured from the Birmingham Council: a city climate plan, a delivery role for the voluntary sector, and climate change team and budget for the city council.
- We ran a successful recruitment and induction programme for our new Director

City wide leadership - Greener Birmingham

Birmingham is the largest council in Europe. This raises significant challenges in terms of the scale of need and effort required for engagement and, therefore, the importance of effective partnership working. ecobirmingham remains the Chair of the Greener Birmingham Coalition. This is a significant civic leadership role working with a coalition of environmental organisations collaborating across the city to create spaces for wildlife and people, advocate for environmental change at a strategic and political level in the city and act as a collective voice for environmental concerns of citizens. We remain actively committed to taking a lead in how the city can act more sustainably, supporting Birmingham City Council and the Route to Zero Taskforce to take practical action after declaring a climate emergency. This has included:

- Representing Greener Birmingham at the Route to Zero Taskforce and improving council draft action plans
- Promoting in the media the role of nature, cycling, and the city's Clean Air Zone
- Helping members share good practice, skills and resources
- Developing funding bids for Greener Birmingham members

Getting Birmingham moving

Activity focused on encouraging more people to cycle during lockdowns, encouraging social distancing, personal fitness and to discover their local area sustainably by bike:

- 17 adults were taught to cycle
- 27 people learnt how to find and plan cycle-friendly routes across the city through our online

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Trustees' Annual Report *(continued)*

Year ended 31 March 2021

route-finding sessions

- 40 people registered a total of 460 miles ridden for our Bike Bingo Challenge, encouraging people to explore their local area by bike. That's the equivalent of cycling from Birmingham to Inverness.

Through a series of blog posts, we promoted and increased understanding of Birmingham City Council's Emergency Transport Plan and implementation of Low Traffic Neighbourhoods (LTNs) across the city; promoting sustainable means of achieving economic growth and regeneration, building back better post-pandemic, as aligned with our Charitable Objects. We also highlighted 16 traffic-free cycle routes across the city and held cycle route-finding sessions online.

We encouraged people to keep active and explore their local area during lockdown by bike. The Bike Bingo Challenge asked residents to choose cycling for daily exercise, find a scenic view, cycle to the supermarket or place of worship, ride 8 miles and share a new cycle route. People chose to cycle their children to school for the first time, rode to local shops, used the opportunity to explore their locality or complete personal fitness goals.

As our face-to-face Cycling with Autism programme was unable to go ahead as planned, we developed downloadable illustrated resources to teach those with Autism, Dyspraxia and Hyper-mobility at home. This was complimented by an online video session to explain the resources and allow for any questions.

A greener city

Responding to a rise in litter in green spaces across the city during lockdown, we worked with Highbury Park Friends, Highbury Orchard Community and Manor Farm Park to produce downloadable litter picking trails. Although emphasising that littering is wrong and bad for the environment, the focus of the trails were to educate about the problems with single-use plastic and offer tips to reduce the amount of plastic used. The Highbury Park trail was accessed 186 and Manor Farm Park trail 132 times.

Our educational sessions in the community included upcycling workshops for children. Working with two local artists over 3 days in the October 2020 half term, we educated families about reducing plastic consumption, to creatively reuse what could be seen as waste. Partnering with Masefield Community Garden, we also offered regular activity boxes to children and families from the local Masefield estate who had previously taken part in our activities or events at the garden. The boxes aimed to keep the connection to their local green space alive and encourage the children to explore, learn and create during lockdown.

Through our Power2Grow project, we engaged with 8 organisations across the West Midlands Metropolitan county to support them to create and run successful food-growing spaces. These included Birmingham Children's Trust, Solihull College, Aston Community Garden and Moseley Road Baths. Each organisation required different support and advice, from running a workshop, total planning of their growing spaces, mentoring, funding and project management.

Tackling social and economic disadvantage

Responding to the social and economic impact of the pandemic, we moved to help disadvantaged communities across the city, in line with our Charitable Objects. We were successful in securing funds to deliver 700 emergency fuel vouchers and fuel poverty factsheets to 1,950 beneficiaries across the city over Autumn and Winter. Furthermore, members of staff trained Northfield Community Partnership regarding best practice, planning, monitoring and overall management after they received funding to run their own fuel voucher project. The team were awarded a Keep Calm and Carry On

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Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Award from Northfield Community Partnership for their work supporting the community through the project.

Financial review

During the year the charity planned to run a minor deficit to ensure funds were being spent on charitable activities and public benefit in line with good practice regarding reserves. However, because of the impact and increased risks of the COVID-19 pandemic, the trustees decided it was prudent to meet monthly (March to September 2020) and revise the budget in June to reflect the situation.

The organisation received funds from the Job Retention scheme for furloughed staff (mainly March to October 2020) and a government grant to support charities. This, combined with limit on our ongoing ability to operate because of COVID restrictions, resulted in an operating surplus of £39,017.

The trustees consider the financial position of the charity to be adequate. Income and expenditure, forecasting and cash-flow are all regularly monitored and reviewed quarterly. These forecasts, alongside the risk management process, inform the level of reserves and designation of funds.

Reserves

The charity has a reserves policy of £57,857 for 2021/22. This represents three months planned charitable expenditure for 2021/22 and includes the need to fund short-term deficits in cash-flow, a provision to cover the risk of unforeseen emergency, long-term sick absence, the risks related to securing funds for projects and to give Trustees time to act if income falls below expectations. The reserves that we have set aside provide financial stability and the means for the development of our principal activity and are in line with good practice. This has been achieved in the year ended 31 March 2021 and is shown in the unrestricted general funds leaving free reserves of £15,723.

The trustees have recognised the restrictions placed on funds by various funders and have agreed Designated funds of £57,304 to protect the integrity of the original sources of project funding and towards core organisational and digital development by April 2022. (see note 17)

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Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Plans for future periods

During the year we monitored the strategic plan for 2019-2022 against a clear set of Key performance Indicators (KPIs) for improving our resilience, monitoring and extending our reach and influence across the city.

We are treating 2021/22 as a transitional year as we deliver the final year of our three year strategy, begin the process of developing a new strategy, and reflect on the new opportunities and challenges to our mission, and operational requirements. Therefore, our Business Plan aims for 2021/22 are:

Externally - Growing our reach, service delivery and impact

- Working in new areas with new voices
- Building relationships with Community organisations and champions, Greener Birmingham membership, MPs and Councillors
- Building our role in promoting good practice to individuals and community organisations
- Deliver and develop our services of Environmental Education, Cycling, Community Gardening, Reuse and Recycling, Energy, Volunteering and Training
- Agree overall sustainability outcome monitoring framework.

Internally - Growing a Healthy and Resilient Organisation

- Governance and Strategy - develop new three-year strategy.
- Finance - secure longer-term contracts, maintain reserves, improve systems.
- People - maintain HR system and satisfaction rates and continue to invest in staff development.

Trustees' responsibilities statement

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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Trustees' Annual Report *(continued)*


Year ended 31 March 2021

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 applicable 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 19 August 2021 and signed on behalf of the board of trustees by:



L Sutton (Chair)
Trustee

ecobirmingham

Independent Examiner's Report to the Trustees of ecobirmingham

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of ecobirmingham ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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.

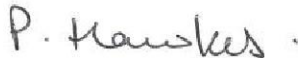
Independent examiner's statement

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 (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



Philippa Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

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Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	245,975	14,323	260,298	201,908
Other trading activities	5	6,727	–	6,727	7,273
Investment income	6	64	–	64	182
Total income		<u>252,766</u>	<u>14,323</u>	<u>267,089</u>	<u>209,363</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies		9,067	590	9,657	4,125
Expenditure on charitable activities	7	173,019	12,444	185,463	170,433
Other expenditure	8	32,063	1,289	33,352	38,888
Total expenditure		<u>214,149</u>	<u>14,323</u>	<u>228,472</u>	<u>213,446</u>
Net income/(expenditure)		<u>38,617</u>	<u>–</u>	<u>38,617</u>	<u>(4,083)</u>
Transfers between funds		14,012	(14,012)	–	–
Net movement in funds		<u>52,629</u>	<u>(14,012)</u>	<u>38,617</u>	<u>(4,083)</u>
Reconciliation of funds					
Total funds brought forward		78,255	14,012	92,267	96,350
Total funds carried forward		<u>130,884</u>	<u>–</u>	<u>130,884</u>	<u>92,267</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 20 form part of these financial statements.

ecobirmingham

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	12	1,066	2,487
Current assets			
Debtors	13	6,407	805
Cash at bank and in hand		197,383	143,104
		<u>203,790</u>	<u>143,909</u>
Creditors: amounts falling due within one year	14	<u>73,972</u>	<u>54,129</u>
Net current assets		<u>129,818</u>	<u>89,780</u>
Total assets less current liabilities		<u>130,884</u>	<u>92,267</u>
Funds of the charity			
Restricted funds		–	14,012
Unrestricted funds		130,884	78,255
Total charity funds	16	<u>130,884</u>	<u>92,267</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 August 2021, and are signed on behalf of the board by:



L Sutton (Chair)
Trustee

The notes on pages 12 to 20 form part of these financial statements.

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Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a charitable incorporated organisation registered in England and Wales. The address of the principal office is 53 Church Road, Birmingham, B31 2LB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. Accounting policies (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	202,691	14,323	217,014
Grants			
Government grant income	43,284	–	43,284
	<u>245,975</u>	<u>14,323</u>	<u>260,298</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	115,734	86,174	201,908
Grants			
Government grant income	–	–	–
	<u>115,734</u>	<u>86,174</u>	<u>201,908</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income from trading activities	<u>6,727</u>	<u>6,727</u>	<u>7,273</u>	<u>7,273</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	64	64	182	182

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Wages and salaries	121,562	5,450	127,012
Exceptional costs of charitable activities	51,457	6,994	58,451
	<u>173,019</u>	<u>12,444</u>	<u>185,463</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Wages and salaries	89,623	53,055	142,678
Exceptional costs of charitable activities	16,310	11,445	27,755
	<u>105,933</u>	<u>64,500</u>	<u>170,433</u>

8. Other expenditure

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent and Rates	7,344	360	7,704
Telecommunications	4,013	150	4,163
Accounting Services	6,640	240	6,880
Repairs and Maintenance	817	65	882
Other Expenditure	11,828	474	12,302
Depreciation	1,421	–	1,421
	<u>32,063</u>	<u>1,289</u>	<u>33,352</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Rent and Rates	6,329	3,808	10,137
Telecommunications	4,345	2,301	6,646
Accounting Services	4,045	2,435	6,480
Repairs and Maintenance	820	510	1,330
Other Expenditure	7,888	4,986	12,874
Depreciation	1,421	–	1,421
	<u>24,848</u>	<u>14,040</u>	<u>38,888</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,400	2,000

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	127,012	142,678

The average head count of employees during the year was 9 (2020: 8).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020 and 31 March 2021	4,974
Depreciation	
At 1 April 2020	2,487
Charge for the year	1,421
At 31 March 2021	3,908
Carrying amount	
At 31 March 2021	1,066
At 31 March 2020	2,487

13. Debtors

	2021	2020
	£	£
Trade debtors	6,407	805

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	73,972	54,129

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies: Government grants income	43,284	—

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 20 21 £
General funds	6,569	150,556	(97,557)	14,012	73,580
Designated funds	71,686	102,210	(116,592)	—	57,304
	<u>78,255</u>	<u>252,766</u>	<u>(214,149)</u>	<u>—</u>	<u>130,884</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 20 20 £
General funds	85,690	123,189	(134,906)	(67,404)	6,569
Designated funds	—	—	—	71,686	71,686
	<u>85,690</u>	<u>123,189</u>	<u>(134,906)</u>	<u>4,282</u>	<u>78,255</u>

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 20 21 £
Restricted Grant Funding	14,012	14,323	(14,323)	(14,012)	—

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 20 20 £
Restricted Grant Funding	10,660	86,174	(78,540)	(4,282)	14,012

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Designated funds

The following funds have been designated by the charity during the year:

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Arts and heritage	9,552	6,000	(8,713)	–	6,839
Active travel	(230)	3,435	(2,958)	–	247
Learning and education	9,753	4,490	(3,004)	–	11,239
Sustainable living	18,307	20,713	(20,713)	–	18,307
Campaigns and community engagement	2,135	10,000	(9,569)	–	2,566
Food and growing	6,106	4,910	(2,910)	–	8,106
Energy and fuel poverty Core	1,063	42,662	(43,725)	–	–
	25,000	10,000	(25,000)	–	10,000
	<u>71,686</u>	<u>102,210</u>	<u>(116,592)</u>	<u>–</u>	<u>57,304</u>

The charity requests funding from institutions for specific projects and purposes. This is not restricted under Charities SORP definition but the charity has designated this funding into separate funds as shown above in order to ensure funding is spent in line with the purpose it was requested.

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	1,066	–	1,066
Current assets	203,790	–	203,790
Creditors less than 1 year	(73,972)	–	(73,972)
Net assets	<u>130,884</u>	<u>–</u>	<u>130,884</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	2,487	–	2,487
Current assets	113,897	30,012	143,909
Creditors less than 1 year	(38,129)	(16,000)	(54,129)
Net assets	<u>78,255</u>	<u>14,012</u>	<u>92,267</u>

ecobirmingham

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Related parties

There is now a separate property lease in place for the premises occupied by ecobirmingham which has a commercial market rent of £9,000 per annum payable to Central England Quakers. During the year £6,750 was paid as there was a rent free holiday which is not expected to be paid to Central England Quakers.

Central England Quakers also made total donations of £28,875 to ecobirmingham CIO during the reporting period.

The following pages do not form part of the financial statements.

ecobirmingham

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	217,014	201,908
Government grant income	43,284	–
	<u>260,298</u>	<u>201,908</u>
Other trading activities		
Other income from trading activities	6,727	7,273
Investment income		
Bank interest receivable	64	182
	<u>267,089</u>	<u>209,363</u>
Total income		
	<u>267,089</u>	<u>209,363</u>
Expenditure		
Costs of raising donations and legacies		
Opening stock	9,657	4,125
Expenditure on charitable activities		
Wages and salaries	127,012	142,678
Exceptional costs of raising donations and legacies	58,451	27,755
	<u>185,463</u>	<u>170,433</u>
Other expenditure		
Rent and Rates	7,704	10,137
Telecommunications	4,163	6,646
Accounting Services	6,880	6,480
Repairs and Maintenance	882	1,330
Other Expenditure	12,302	12,874
Depreciation	1,421	1,421
	<u>33,352</u>	<u>38,888</u>
Total expenditure		
	<u>228,472</u>	<u>213,446</u>
Net income/(expenditure)		
	<u>38,617</u>	<u>(4,083)</u>
