

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

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# ecobirmingham

## Trustees' Annual Report

### Year ended 31 March 2021

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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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**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**

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#### **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**

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##### **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

##### 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



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)



**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.

## ecobirmingham

### Trustees' Annual Report *(continued)*

#### Year ended 31 March 2021

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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**

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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.

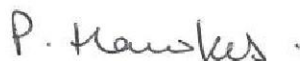
#### **Independent examiner's statement**

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

# ecobirmingham

## Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>252,766</u>	<u>14,323</u>	<u>267,089</u>	<u>209,363</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>214,149</u>	<u>14,323</u>	<u>228,472</u>	<u>213,446</u>
<b>Net income/(expenditure)</b>		<u>38,617</u>	<u>–</u>	<u>38,617</u>	<u>(4,083)</u>
Transfers between funds		14,012	(14,012)	–	–
<b>Net movement in funds</b>		<u>52,629</u>	<u>(14,012)</u>	<u>38,617</u>	<u>(4,083)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		78,255	14,012	92,267	96,350
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	12	1,066	2,487
<b>Current assets</b>			
Debtors	13	6,407	805
Cash at bank and in hand		197,383	143,104
		<u>203,790</u>	<u>143,909</u>
<b>Creditors: amounts falling due within one year</b>	14	<u>73,972</u>	<u>54,129</u>
<b>Net current assets</b>		<u>129,818</u>	<u>89,780</u>
<b>Total assets less current liabilities</b>		<u>130,884</u>	<u>92,267</u>
<b>Funds of the charity</b>			
Restricted funds		—	14,012
Unrestricted funds		<u>130,884</u>	<u>78,255</u>
<b>Total charity funds</b>	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.

**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.



Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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 £
<b>Donations</b>			
Donations	202,691	14,323	217,014
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	115,734	86,174	201,908
<b>Grants</b>			
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>

**6. Investment income**

	Unrestricted Funds £	<b>Total Funds 2021 £</b>	Unrestricted Funds £	<b>Total Funds 2020 £</b>
Bank interest receivable	64	64	182	182

**7. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
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 £	<b>Total Funds 2020 £</b>
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 £	<b>Total Funds 2021 £</b>
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 £	<b>Total Funds 2020 £</b>
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>

**Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2021**

**9. Independent examination fees**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
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:

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
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**

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

**13. Debtors**

	<b>2021</b>	2020
	<b>£</b>	<b>£</b>
Trade debtors	6,407	805

## Notes to the Financial Statements (continued)

## Year ended 31 March 2021

## 14. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>73,972</u>	<u>54,129</u>

## 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	<u>43,284</u>	<u>—</u>

## 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	<u>71,686</u>	<u>102,210</u>	<u>(116,592)</u>	<u>—</u>	<u>57,304</u>
	<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	<u>—</u>	<u>—</u>	<u>—</u>	<u>71,686</u>	<u>71,686</u>
	<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	<u>14,012</u>	<u>14,323</u>	<u>(14,323)</u>	<u>(14,012)</u>	<u>—</u>

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



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	1,063	42,662	(43,725)	–	–
Core	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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>78,255</u>	<u>14,012</u>	<u>92,267</u>

## **ecobirmingham**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2021**

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#### **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.

**ecobirmingham**

**Management Information**

**Year ended 31 March 2021**

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

**ecobirmingham****Detailed Statement of Financial Activities****Year ended 31 March 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	217,014	201,908
Government grant income	43,284	—
	<u>260,298</u>	<u>201,908</u>
<b>Other trading activities</b>		
Other income from trading activities	<u>6,727</u>	<u>7,273</u>
<b>Investment income</b>		
Bank interest receivable	<u>64</u>	<u>182</u>
<b>Total income</b>	<u>267,089</u>	<u>209,363</u>
<b>Expenditure</b>		
<b>Costs of raising donations and legacies</b>		
Opening stock	<u>9,657</u>	<u>4,125</u>
<b>Expenditure on charitable activities</b>		
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>
<b>Other expenditure</b>		
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>
<b>Total expenditure</b>	<u>228,472</u>	<u>213,446</u>
<b>Net income/(expenditure)</b>	<u>38,617</u>	<u>(4,083)</u>