

ecobirmingham

Unaudited Financial Statements

31 March 2022

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 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.

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.

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

Independent Examiner's Report to the Trustees of ecobirmingham

Year ended 31 March 2022

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
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Statement of Financial Activities

Year ended 31 March 2022

		2022		2021
		Unrestricted	Total funds	Total funds
	Note	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.

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.

Tangible assets (continued)

Depreciation

Fixtures and fittings - 25% straight line

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

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>

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	30	30	64	64

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>

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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>

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

	At				At
	1 April 2020	Income	Expenditure	Transfers	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>

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.

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	<u>39,155</u>	<u>58,451</u>
	<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	<u>1,066</u>	<u>1,421</u>
	<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>