

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.

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

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.

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.

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

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
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Oldbury
West Midlands
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31 July 2023

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Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	162,688	51,500	214,188	185,076
Other trading activities	5	5,687	–	5,687	2,402
Investment income	6	1,271	–	1,271	30
Total income		<u>169,646</u>	<u>51,500</u>	<u>221,146</u>	<u>187,508</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies		7,166	4,434	11,600	6,283
Expenditure on charitable activities	7	145,453	46,366	191,819	154,945
Other expenditure	8	35,116	11,497	46,613	49,733
Total expenditure		<u>187,735</u>	<u>62,297</u>	<u>250,032</u>	<u>210,961</u>
Net expenditure		<u>(18,089)</u>	<u>(10,797)</u>	<u>(28,886)</u>	<u>(23,453)</u>
Transfers between funds		(11,455)	11,455	–	–
Net movement in funds		<u>(29,544)</u>	<u>658</u>	<u>(28,886)</u>	<u>(23,453)</u>
Reconciliation of funds					
Total funds brought forward		107,431	–	107,431	130,884
Total funds carried forward		<u>77,887</u>	<u>658</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.

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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	100,233	64,337
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.

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.

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 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>

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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>

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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	235	322
	<u>991</u>	<u>1,083</u>

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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.

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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>—</u>	<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.