



Unaudited Financial Statements

31 March 2025

BSN ASSOCIATES LIMITED

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

ecobirmingham
Financial Statements
Year ended 31 March 2025

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ecobirmingham

Trustees' Annual Report

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name ecobirmingham

Charity registration number 1177761

Principal office MAC Birmingham,
Cannon Hill Park,
Birmingham
B12 9QH

The trustees	C Bagnall	(Resigned 28.11.2024)
	G Gannon	(Resigned 30.05.2024)
	M Smith	(Resigned 30.05.2024)
	L Sutton	(Resigned 07.05.2024)
	K Hopkins (Vice Chair)	(Resigned 29.05.2025)
	H Whiteman	
	R Adam	
	A Kaur	
	A Holloway-Neville	
	R Josen (Chair)	(Appointed 05.09.2024)
	I Hassan	(Appointed 27.02.2025)
	E Taswar	(Appointed 27.02.2025)
M Soria	(Appointed 29.05.2025)	

Accountants BSN Associates Limited
Chartered accountants
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1. Introduction

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

ecobirmingham

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

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

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

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

2. Achievements and Performance

Highlights

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

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

2. Achievements and Performance *(cont)*

We are reaching diverse beneficiaries.

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

Our impact for public benefit

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

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

Health and Happiness

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

Equity and Local Economy

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

Culture and Community

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

Land and Nature

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

Local and Sustainable Food

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

Travel and Transport

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

2. Achievements and Performance *(cont)*

Zero Carbon Energy

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

Headline Data

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

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

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

Our activities

Food and Growing

83 attendances by 53 participants over 12 sessions.

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

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

Energy Advice

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

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

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

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

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

2. Achievements and Performance *(cont)*

Creative Learning

1,749 attendances by 762 participants over 127 sessions.

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

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



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

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

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

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

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

Active Travel

302 attendances by 210 participants over 70 sessions.

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

2. Achievements and Performance *(cont)*

Active Travel *(cont)*

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



Photo credit: Lisa Jones

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

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

Sustainability Communities

229 attendances by 169 participants over 6 sessions.

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

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

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

2. Achievements and Performance *(cont)*

Sustainability Communities *(cont)*

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

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

3. Structure, Governance and Management

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

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

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

Object and activities

The object(s) of the CIO are:

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

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

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

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

4. Financial Review

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

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

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

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

5. Plans for Future Periods

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

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

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

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

5. Plans for Future Periods *(cont)*

Focusing Our Local Impact

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

Trustees' responsibilities statement

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



R Joseen (Chair)
Trustee

Independent Examiner's Report to the Trustees of ecobirmingham

Year ended 31 March 2025

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

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

P Miller - Hawkes

Philippa Miller-Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
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1 August 2025

ecobirmingham

Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	200,778	124,202	324,980	242,248
Other trading activities	5	10,216	—	10,216	6,374
Investment income	6	3,801	—	3,801	3,068
Total income		<u>214,795</u>	<u>124,202</u>	<u>338,997</u>	<u>251,690</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies		6,610	261	6,871	11,497
Expenditure on charitable activities	7	180,252	89,376	269,628	214,834
Other expenditure	8	32,095	15,453	47,548	37,505
Total expenditure		<u>218,957</u>	<u>105,090</u>	<u>324,047</u>	<u>263,836</u>
Net expenditure		<u>(4,162)</u>	<u>19,112</u>	<u>14,950</u>	<u>(12,146)</u>
Transfers between funds		—	—	—	—
Net movement in funds		<u>(4,162)</u>	<u>19,112</u>	<u>14,950</u>	<u>(12,146)</u>
Reconciliation of funds					
Total funds brought forward		66,255	144	66,399	78,545
Total funds carried forward		<u>62,093</u>	<u>19,256</u>	<u>81,349</u>	<u>66,399</u>

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

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

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Statement of Financial Position
31 March 2025

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

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



R Josen (Chair)
Trustee

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

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

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

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

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

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

Depreciation

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

Fixtures and fittings - 25% straight line

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	200,778	120,447	321,225
Government Grants (UK Shared Prosperity Fund)	—	3,755	3,755
	<u>200,778</u>	<u>124,202</u>	<u>324,980</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	193,616	48,632	242,248

5. Other trading activities

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

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

6. Investment income

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

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Wages and salaries	121,793	51,720	173,513
Project costs and contract labour	58,459	37,656	96,115
	<u>180,252</u>	<u>89,376</u>	<u>269,628</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Wages and salaries	110,956	32,024	142,980
Project costs and contract labour	58,383	13,471	71,854
	<u>169,339</u>	<u>45,495</u>	<u>214,834</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Other expenditure

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

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

9. Independent examination fees

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

10. Staff costs

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

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

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

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

11. Trustee remuneration and expenses

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

12. Tangible fixed assets

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

13. Debtors

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

14. Creditors: amounts falling due within one year

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

15. Deferred income

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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

16. Analysis of charitable funds

Unrestricted funds

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

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

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

Restricted funds

Restricted funds are summarised below:

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

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

17. Designated funds

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

18. Analysis of net assets between funds

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

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

19. Related parties

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