

Charity no. 1189373

**Active Impact CIO**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2021**

## Active Impact CIO

### Reference and administrative details

For the year ended 31 March 2021

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<b>Charity number</b>	1189373	
<b>Registered office and operational address</b>	Unit 16 Highnam Business Centre Newent Road Highnam Gloucester GL2 8DN	
<b>Trustees</b>	The trustees who served during the year and up to the date of this report were as follows:  Agnieszka Pasek                      appointed 6 May 2020 Alison John                              appointed 13 January 2021 Roger Bushell                          appointed 6 May 2020 Victoria Livingstone-Thompson      appointed 6 May 2020	
<b>Charity managers</b>	Nicole Hastie Caroline Eardley	Co-Director Development and Training Co-Director Programmes and Policy
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD	

## **Active Impact CIO**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Constitution and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

#### **Structure, governance and management**

The organisation converted from a Community Interest Company (CIC) on 6th May 2020 to become a registered Charitable Incorporated Organisation (CIO). Its governing document is its constitution dated from the time of its conversion.

#### **Trustee recruitment**

Active Impact CIO must have a minimum of three trustees. New trustees are appointed on the basis of their skills, knowledge and experience in related work. Any new trustee of Active Impact CIO is appointed for a term of up to 3 years by resolution of the current trustees.

Before taking up their appointment, prospective Trustees meet with the Chair of Trustees and/or senior staff and are offered the opportunity to attend up to 3 Trustees Board meetings as observers prior to being approved as a Trustee by the existing Board. Prior to their appointment they will receive a Trustee pack containing information about the organisation and Charity Commission handouts outlining their duties as trustees. Once they are appointed they will be given access to copies of minutes and accounts of previous meetings and undergo an induction covering current projects of the organisation by a senior member of staff.

#### **Organisational structure**

The running of the charity is overseen by its Board of Trustees but the day to day operations are carried out by its 2 Co-directors who report to the Board as and when necessary.

#### **Risk management**

Trustees meet 6 weekly and discuss any potential risks, which may affect the organisation and the delivery of work programmes are assessed and any actions required minuted. This includes setting the reserves target to ensure the charity has funds to continue projects should income at any time be radically reduced.

#### **Objectives and activities**

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefits when reviewing the Charity's aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Active Impact CIO exists to develop, promote and support activities which advance opportunities for disabled people to be included in activities carried out within the wider community by working with them, their families, volunteers and agencies which support them.

#### **Activities**

- Partnership working to create fun opportunities for disabled and non-disabled young people together;
- Assisting organisations to deliver welcoming, inclusive activities and services through the provision of training, information and support;
- Influencing the delivery of statutory and other services to create more positive attitudes to inclusion and inclusive practice; and
- Spotting barriers to inclusion and working with others to develop solutions.

## Active Impact CIO

### Report of the trustees

#### For the year ended 31 March 2021

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##### **Achievements and performance - our first year as a charity**

This has been an extraordinary year with Active Impact gaining charitable status just as the world began to deal with the growing COVID 19 pandemic. We are, however, proud to say staff quickly adapted to our new status and working from home. This flexibility and resilience allowed us to maintain and extend our work developing, promoting and supporting a range of inclusive activities to extend opportunities for disabled people and their families to take part in alongside their non-disabled peers.

In January Active Impact successfully secured a larger, ground floor accessible office premises in Highnam Business Centre. This new space offers the charity more scope to hold networking, training and consultation events to further inclusive practice in the county.

##### **Core work and fundraising**

In this our first year as a charity Active Impact has managed to maintain most of our core work which is undertaken under contract to Gloucestershire County Council. This work has 3 key strands which support a wide range of organisations to provide inclusive out of school activities for young people across the county.

- **Management of the Of Course We Can programme** – Active Impact supports and manages this annual programme of fun opportunities for young people aged 5 – 25 years. We do this in partnership and on-behalf of Gloucestershire County Council who are the major grant funder of the programme. It is funded as part of their short breaks programme and provides a pathway to demonstrate how a range of arts and leisure activities can be delivered inclusively. In a normal year we work with between 8 -10 partners to offer around 26 events and over 250 places of which we would expect more than 190 are taken by disabled young people. This year much of this activity was curtailed, but the County Council agreed to support a much revised programme without any requirement for Partner providers to find any additional match funding. This allowed partners to adapt and respond to the new circumstances and enabled providers to continue to provide activities and support families by developing an on-line offer during lock-downs and modify face to face activities to suit the prevailing guidance as briefly lock-downs were lifted. This year we worked with partners to put on 16 mainly on-line events filling over 90 places at a time when many families found it difficult to access other activities that offered them and their children a break. Families and young people reported that events on-line or the occasional face to face opportunities were much valued opportunities for participants to maintain and develop friendships and independence in a year that had otherwise been pretty bleak for many of them.
- **Planning and delivery of the Inclusion Needs You training** – In a usual year Active Impact holds a face to face programme of inclusion training three times a year with over 60 participants attending. The training is open to any individual or organisation working with children in Gloucestershire. In order to ensure the training could still reach as many people as possible it was redesigned to create an online version. Active Impact's training relates to attitudinal change and as such it takes a very much an experiential approach. This made it more complicated to adapt than an information style training presentation. Active Impact has also been mentoring two disabled trainers. Our most experienced trainer worked with the whole training team to prepare an online training programme which offers 10 hours of CPD. This ran successfully in the winter and spring with a total of just under 30 attendees. The newly redeveloped programme can continue to be used to offer our training to a wider audience once we return to face to face delivery.

## Active Impact CIO

### Report of the trustees

#### For the year ended 31 March 2021

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- **Management of Aiming High** - Aiming High brings together organisations from across Gloucestershire who are interested in welcoming disabled people to their arts and leisure events. This networking event meets three times a year to share best practice, get updates on the latest guidance or changes around inclusion and activity provision and to give organisations a chance to make new connections. Active Impact ran two online network meetings with a high proportion of new attendees who were attracted by the ease of attending remotely. It is likely we will offer remote attendance to these network events when the main delivery model returns to face to face meetings. In addition, the network membership (around 1200) receives monthly newsletters with free inclusion resources, tips, news about local events and opportunities and upcoming training sessions.

#### Project work

Active Impact loves to work in partnership with others and has a history of developing new ideas to increase opportunities for the inclusion of disabled people of all ages by spotting gaps and working with other to help eliminate those gaps. Past achievements and innovations include developing the 'Mobiloo', which is now managed by an independent charity created for the purpose, Vehicles for Change. A Mobiloo is a mobile changing places accessible toilet which makes events or venues accessible to the quarter of a million disabled people who would otherwise be stuck at home, simply because of a lack of adequate toilet and changing facilities. We were also instrumental in developing Glos Assistants, a noticeboard designed to make it easier for disabled people or their families to recruit local Pas (personal assistants). We have also undertaken research and development with Gloucestershire County Council and FE colleges in the County to widen opportunities for disabled students to access community based activities.

#### Our current projects are:

- **You're Welcome Gloucestershire**  
An inclusive online directory and forum, You're Welcome lists lots of events, clubs, groups and places to visit across Gloucestershire. It has been created to make it easier for people with access requirements to find the extra information they need to know which activities and groups can meet those requirements. It began life as a community building noticeboard created by Barnwood Trust who donated it to Active Impact in 2019 along with a grant to repurpose the page to be more interactive and up to date. Developing this vibrant online directory is also about making more people aware of how important it is to be inclusive and welcoming to disabled people. In doing so we believe disabled people will have more choice of things to do and be more able to get involved in the things they like doing. The website relaunched in May 2020, despite the impact of the global pandemic it had over 70 organisations signed up and sharing their events by the end of the year. The website receives around 1000 visits a month, largely from local users.
- **Gloucestershire Parent Carer Forum**  
This was set up in May 2019 following the closure of the previous forum. Parent Carer Forums are the strategic partners for local authorities, tasked with ensuring the voice of families of disabled children is heard and responded to when services are designed or need improvement. Active Impact was asked to help get the new forum established because of our close links with families of disabled children and our proven track record for partnership and development work. Now in its second year the forum is beginning to look at how it would like to establish an independent organisation to continue its work.

## **Active Impact CIO**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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The forum received a £10,000 grant from the Gloucestershire Carers Legacy Fund (created when the charity closed in 2019) which is earmarked for the necessary development work required to help the forum create its own institutional identity. At the end of March 2021, there were 326 members signed up to the Forum with an additional 100 online only members.

During this pandemic year, the Forum has been highly responsive to a constantly changing situation. Key achievements include providing relevant, up-to-date COVID information to parent carers and ensuring they are identified and supported to access vaccination within the correct priority group, co-producing a training session for parent carers, young people and professionals to help establish a Gloucestershire co-production network, working with the local authority to preserve Direct Payment budgets which were at risk of being clawed back and obtaining a short term solution to address the backlog for NHS Autism Assessments and a longer term commitment to ensure more timely assessments.

#### **▪ Inclusive Award**

The Inclusive Award has been designed to encourage a wide range of organisations offering services to the general public to demonstrate they welcome disabled people. It is a developmental process that helps organisations to recognise that being inclusive doesn't have to feel daunting and to become more confident in promoting their inclusive offer.

The Inclusive Award process invites organisations to send leaders on a short training session which helps them understand some of the key principles of inclusion and how to apply these to six main areas of their work: Publicity, marketing and communication; staff and volunteers; programme (activities); facilities and staffing support; evaluation. Following the training they work with their wider team of staff and/or volunteers to complete a handbook which helps them identify current good practice and areas of development. Using this evidence they can apply for the award through a short form. Following a visit from a small group of disabled and non-disabled volunteer assessors they will be awarded or given constructive feedback to enable them to reapply. We have been working in partnership with World Jungle Ltd and the Cotswold District Council to develop this award as part of a wider project focused on developing inclusive practice within the Cotswold District. Our role is to provide the training element connected with the award. This has been tricky over the last year as all our training was previously undertaken face to face and has had to be redesigned so it could be delivered on-line. Despite this we were able to run 2 successful sessions – an evening and a day session involving 10 local organisations with further sessions planned for next year.

#### **Fundraising**

Becoming a charity has immediately created new fundraising opportunities for Active Impact. In our first year as a registered charity, we were selected by The Co-operative Bank as one of four charities to feature in their Customer Donation Fund campaign. Through ethical advertising as a source of fundraising during the campaign, £7,959 was raised for our charity.

We have been selected as Cheltenham College Prefects' Charity of the Year for 2020/21. Although their plans have been hugely affected by the Coronavirus pandemic, the pupils have fundraised for Active Impact through a quiz night and Christmas jumper day with further fundraising events planned for the remainder of the academic year. In an innovative move to support a local charity, Cheltenham College chose to gift us their headline sponsorship of Severn Stars; a Vitality Netball Superleague franchise co-owned by the University of Worcester and the University of Gloucestershire.

## **Active Impact CIO**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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This partnership subsequently led to Active Impact being chosen as exclusive charity partner of the netball franchise, giving us not only the opportunity to increase our profile within the County, but develop two upcoming fundraising campaigns for the 2021 Superleague Netball season. Being chosen as charity partner of the franchise resulted in Kukri Sports (Severn Stars kit supplier) kindly donating £100 to our charity.

#### **Financial review**

Despite a very difficult funding climate the year ending 31 March 2021 saw the charity grow, with both income and expenditure increasing. Income rose from £191,677 in 2019/20 to £195,717, and expenditure went up from £117,933 to £150,294 with a corresponding increase in expenditure on charitable activities which went up from £116,803 to £149,135. This represents an increase of 27.68%. Although our general income has gone up, this has been matched by increases in overall expenditure, in particular related to project staffing and a move to bigger accessible premises, meaning that total net income has gone down from £73,744 in 2019/20 to £45,423 this year. However we have benefited from unsolicited unrestricted grants and donations totalling £17,959 (including the government Coronavirus grant of £10,000 in April, just before we converted from a CIC to a CIO). These additional funds have helped us to increase our total funds at the end of 31 March 2021 to £122,201 compared with £76,778 last year. Trustees therefore believe that Active Impact is a going concern and has the financial resources to continue to exist as a charity for the foreseeable future.

#### **Reserves policy**

In recognition of our new status as a charity we are mindful of our stewardship responsibilities and the need to build a resilient and sustainable organisation. To help achieve this we implemented a reserves policy which aims to strengthen the organisation's resilience in the event of unforeseen shortfalls in income or the demands of a new project. The target for the charity's General Reserve Fund is equal to 3 months average operating costs, such funds being considered as contingency funds against likely future events. Following the approval of this policy we have accumulated unrestricted funds of £56,403 as reserves to carry forward into 2021/22. The policy requires that we work on a full cost recovery basis for any grants we receive and that trustees to review the reserves requirements annually to assess what additional risk factors might be considered for the organisation, the impact of budgeting on general reserve levels and any requirements of funders or partner organisations.

#### **Plans for future periods**

The COVID-19 pandemic has resulted in unprecedented uncertainty about the future; in response Trustees have encouraged and supported innovation from staff members working in these changing circumstances, whilst safeguarding the charity's future through continuing to source new funding opportunities and maintaining an adequate amount of reserves.

The charity has taken the opportunity, presented through staff retirement or redirection, to consult on a staffing restructure. This will mean that in its second year as a charity Active Impact will appoint a Chief Executive to lead the organisation with the support of an expanded Senior Leadership Team to include Office and Finance Manager, Programme Development Manager and Business and Relationships Officer.

## **Active Impact CIO**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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Active Impact's contract with GCC for the market development of Inclusive Short Breaks will end in March 2022. The Charity Co-Directors and Trustees have been actively engaged in representing the charity in the ongoing coproduction of a new short breaks provision in Gloucestershire which Trustees expect to include suitable tenders for the charity to bid for. Active Impact has also worked in partnership with other short breaks focussed organisations to form a network of Short Break Providers which will strengthen and support the provision of high quality short breaks in the county as a reflective Community of Practice.

By the end of the next financial year it is expected that the Parent Carer Forum will be hosted by a newly formed CIC or CIO which will be created with support from Active Impact but be fully co-developed by the Forum's Steering Committee of Parent Carers. At present the Steering Committee has indicated it wishes to continue to share office space with Active Impact, which will support the charity in sharing the costs of the new, larger premises.

The You're Welcome two year pilot phase will come to an end this year and Active Impact is seeking long term investment to continue the work as it is proving to be an effective vehicle for promoting inclusive activities in the county more widely. As part of the pilot Active Impact has been approached by Barnwood Trust to host a disabled people led community reporting project called 'Write Up Your Street' which shares positive stories from disabled and non disabled writers across the county. Currently an adult focussed project, Active Impact will be supporting the project's Creative Director to offer more intergenerational opportunities. The Write Up Your Street community of writers will work in partnership with the You're Welcome team to share exciting content including stories celebrating the inclusive opportunities available in Gloucestershire.

Active Impact will remain as Cheltenham College's Prefect's Charity for a second year due to the disruption in fundraising activities caused by the pandemic. The Trustees are grateful for their continued support and excited to continue to the partnership.

#### **Statement of responsibilities of the trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

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



## **Active Impact CIO**

### **Report of the trustees**

#### **For the year ended 31 March 2021**

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

#### **Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 21 June 2021 and signed on their behalf by



Roger Bushell - Chair of the Trustees

## **Independent examiner's report**

### **To the trustees of**

### **Active Impact CIO**

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I report to the trustees on my examination of the accounts of Active Impact CIO (the CIO) for the year ended 31 March 2021, which are set out on pages 10 to 22.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the CIO's accounts 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 CIO as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts 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.

The 2020 comparatives were not independently examined as Active Impact CIO was not a registered charity at the time, and so did not require 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.

*Alison Godfrey*

Date: 22 June 2021

**Alison Godfrey FCA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Active Impact CIO

### Statement of financial activities

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
<b>Income from:</b>					
Donations and legacies	3	65,791	23,007	<b>88,798</b>	85,200
Charitable activities	4	25,000	81,192	<b>106,192</b>	106,443
Other		-	727	<b>727</b>	34
<b>Total income</b>		<u>90,791</u>	<u>104,926</u>	<u><b>195,717</b></u>	<u>191,677</u>
<b>Expenditure on:</b>					
Raising funds		-	1,159	<b>1,159</b>	1,130
Charitable activities		<u>83,492</u>	<u>65,643</u>	<u><b>149,135</b></u>	<u>116,803</u>
<b>Total expenditure</b>	6	<u>83,492</u>	<u>66,802</u>	<u><b>150,294</b></u>	<u>117,933</u>
<b>Net income</b>		7,299	38,124	<b>45,423</b>	73,744
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>58,499</u>	<u>18,279</u>	<u><b>76,778</b></u>	<u>3,034</u>
<b>Total funds carried forward</b>		<u><u>65,798</u></u>	<u><u>56,403</u></u>	<u><u><b>122,201</b></u></u>	<u><u>76,778</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

The charity converted from a CIC as of 6 May 2020. The comparatives are drawn from the old CIC's accounting records as of 31 March 2020, and stated in line with the Charities SORP (FRS 102).

## Active Impact CIO

### Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
<b>Current assets</b>				
Debtors	10	5,692		12,000
Cash at bank and in hand		<u>148,596</u>		<u>74,067</u>
		154,288		86,067
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	11	<u>32,087</u>		<u>9,289</u>
<b>Net current assets</b>			<u>122,201</u>	<u>76,778</u>
<b>Net assets</b>			<u>122,201</u>	<u>76,778</u>
<b>Funds</b>	13			
Restricted funds			65,798	58,499
Unrestricted funds				
General funds			<u>56,403</u>	<u>18,279</u>
<b>Total charity funds</b>			<u>122,201</u>	<u>76,778</u>

Approved by the trustees on 21 June 2021 and signed on their behalf by

*Roger Bushell*

Roger Bushell - Chair of the Trustees

## Active Impact CIO

### Notes to the financial statements

For the year ended 31 March 2021

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#### 1. Accounting policies

##### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Active Impact CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. The trustees have considered the impact of the COVID-19 pandemic on the charity's current and future financial position and consider the charity has sufficient unrestricted reserves to continue as a going concern.

##### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of services per Service Level Agreement is deferred until criteria for income recognition are met.

##### d) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## Active Impact CIO

### Notes to the financial statements

#### For the year ended 31 March 2021

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##### f) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2021	2020
Fundraising	0.8%	1.0%
Charitable activities	99.2%	99.0%

##### g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### i) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### j) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

##### k) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no significant accounting estimates or judgements present in the current or prior period of accounts.

# Active Impact CIO

## Notes to the financial statements

For the year ended 31 March 2021

### 2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
<b>Income from:</b>			
Donations and legacies	82,950	2,250	<b>85,200</b>
Charitable activities	10,000	96,443	<b>106,443</b>
Other income	-	34	<b>34</b>
<b>Total income</b>	<b>92,950</b>	<b>98,727</b>	<b>191,677</b>
<b>Expenditure on:</b>			
Raising funds	-	1,130	<b>1,130</b>
Charitable activities	35,785	81,018	<b>116,803</b>
<b>Total expenditure</b>	<b>35,785</b>	<b>82,148</b>	<b>117,933</b>
<b>Net income and net movement in funds</b>	<b>57,165</b>	<b>16,579</b>	<b>73,744</b>

### 3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Donations	1,000	8,332	<b>9,332</b>
Grants	64,791	14,675	<b>79,466</b>
<b>Total income from donations and legacies</b>	<b>65,791</b>	<b>23,007</b>	<b>88,798</b>
<b>Prior period comparative:</b>			2020 Total £
Donations	250	-	250
Grants	82,700	2,250	84,950
<b>Total income from donations and legacies</b>	<b>82,950</b>	<b>2,250</b>	<b>85,200</b>

## Active Impact CIO

### Notes to the financial statements

For the year ended 31 March 2021

#### 4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Gloucester County Council	25,000	80,000	<b>105,000</b>
Other service income	-	1,192	<b>1,192</b>
<b>Total income from charitable activities</b>	<b>25,000</b>	<b>81,192</b>	<b>106,192</b>

#### Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Gloucester County Council	10,000	91,232	101,232
Other service income	-	5,211	5,211
<b>Total income from charitable activities</b>	<b>10,000</b>	<b>96,443</b>	<b>106,443</b>

#### 5. Government grants

The charity receives government grants, defined as funding from Gloucestershire County Council, Stroud District Council, and the Department for Education to fund charitable activities. The total value of such grants in the period ending 31 March 2021 was £53,050 (2020: £19,850 from Stroud District Council, West Oxfordshire District Council, and the Department for Education). There are no unfulfilled conditions or contingencies attaching to these grants in 2020 or 2021.



## Active Impact CIO

### Notes to the financial statements

For the year ended 31 March 2021

#### 6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 8)	1,050	109,711	-	<b>110,761</b>
Activity costs	-	17,563	-	<b>17,563</b>
Premises costs	-	7,643	-	<b>7,643</b>
Accountancy and professional costs	-	-	3,899	<b>3,899</b>
Office costs	-	-	3,496	<b>3,496</b>
IT and website	-	-	2,386	<b>2,386</b>
Workplace accessibility	-	-	2,114	<b>2,114</b>
Training	-	-	1,444	<b>1,444</b>
Corporation tax	-	-	685	<b>685</b>
Grants paid	-	160	-	<b>160</b>
Recruitment	-	-	141	<b>141</b>
<b>Sub-total</b>	<b>1,050</b>	<b>135,078</b>	<b>14,166</b>	<b>150,294</b>
Allocation of support and governance costs	109	14,057	(14,166)	-
<b>Total expenditure</b>	<b>1,159</b>	<b>149,135</b>	<b>-</b>	<b>150,294</b>

Total governance costs were £1,920 (2020: £1,178)

**Active Impact CIO****Notes to the financial statements****For the year ended 31 March 2021**

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**6. Total expenditure (prior period comparative)**

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Staff costs (note 8)	1,013	83,815	-	84,828
Activity costs	-	16,402	-	16,402
Training	-	-	5,898	5,898
Premises costs	-	4,240	-	4,240
Office costs	-	-	3,377	3,377
Accountancy and professional costs	-	-	1,422	1,422
IT and website	-	-	1,148	1,148
Workplace accessibility	-	-	330	330
Grants paid	-	238	-	238
Recruitment	-	-	50	50
	<hr/>	<hr/>	<hr/>	<hr/>
Sub-total	1,013	104,695	12,225	117,933
Allocation of support and governance costs	<hr/> 117	<hr/> 12,108	<hr/> (12,225)	<hr/> -
Total expenditure	<hr/> <hr/> 1,130	<hr/> <hr/> 116,803	<hr/> <hr/> -	<hr/> <hr/> 117,933

## Active Impact CIO

### Notes to the financial statements

#### For the year ended 31 March 2021

##### 7. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination	1,500	-
▪ Other services (consultancy)	420	-
	<u>1,920</u>	<u>-</u>

##### 8. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	107,771	81,789
Social security costs	1,280	1,711
Pension costs	1,710	1,328
	<u>110,761</u>	<u>84,828</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, the Director of Development and Training and the Director of Programmes and Policy. The total employee benefits of the key management personnel were £47,493 (2020: £43,993).

	2021 No.	2020 No.
Average head count	<u>8.75</u>	<u>6.83</u>

##### 9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity paid £685 in corporation tax relating to before its conversion from a CIC as of 6 May 2020.

## Active Impact CIO

### Notes to the financial statements

For the year ended 31 March 2021

#### 10. Debtors

	2021 £	2020 £
Trade debtors	2,666	12,000
Prepayments	<u>3,026</u>	<u>-</u>
	<u><b>5,692</b></u>	<u><b>12,000</b></u>

#### 11. Creditors : amounts due within 1 year

	2021 £	2020 £
Trade creditors	1,909	1,724
Accruals	1,920	1,669
Other taxation and social security	8,258	5,896
Deferred income (see note 12)	<u>20,000</u>	<u>-</u>
	<u><b>32,087</b></u>	<u><b>9,289</b></u>

#### 12. Deferred income

	2021 £	2020 £
At 1 April 2020	-	-
Deferred during the year	20,000	-
Released during the year	<u>-</u>	<u>-</u>
At 31 March 2021	<u><b>20,000</b></u>	<u><b>-</b></u>

Deferred income relates to a service level agreement with Gloucestershire County Council to deliver core services.

## Active Impact CIO

### Notes to the financial statements

For the year ended 31 March 2021

#### 13. Movements in funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
<b>Restricted funds</b>				
<i>Parent Carer Forum funds:</i>				
DfE Parent Participation Grant for Gloucestershire Parent Carer Forum	2,175	15,000	(17,175)	-
Listen to Me	-	25,000	(12,734)	<b>12,266</b>
NHS England Autism and Annual Health Check Outreach	-	2,666	-	<b>2,666</b>
'Let's Be Clear' Fund from Barnwood Trust	-	3,750	(3,449)	<b>301</b>
DfE Discretionary Grant	-	2,200	(2,200)	-
Gloucestershire Carers Legacy Fund	-	10,000	-	<b>10,000</b>
<i>Total Parent Carer Forum Funds:</i>	2,175	58,616	(35,558)	<b>25,233</b>
<i>Other restricted funds:</i>				
You're Welcome	55,428	15,000	(41,354)	<b>29,074</b>
Of Course We Can	896	1,000	(190)	<b>1,706</b>
Cotswold Youth Network Inclusive Award Training	-	3,000	(2,400)	<b>600</b>
Post 16 Consultancy - Community Circles	-	11,350	(2,165)	<b>9,185</b>
Department for Work and Pensions Access to Work Grant	-	1,825	(1,825)	-
<b>Total restricted funds</b>	<b>58,499</b>	<b>90,791</b>	<b>(83,492)</b>	<b>65,798</b>
<b>Unrestricted funds</b>				
General funds	18,279	104,926	(66,802)	<b>56,403</b>
<b>Total unrestricted funds</b>	<b>18,279</b>	<b>104,926</b>	<b>(66,802)</b>	<b>56,403</b>
<b>Total funds</b>	<b>76,778</b>	<b>195,717</b>	<b>(150,294)</b>	<b>122,201</b>

**13. Movements in funds (continued)**

**Purposes of restricted funds**

*Parent Carer Forum funds:*

**DfE Parent Participation Grant for Gloucestershire Parent Carer Forum**

Paid by DfE and managed and supported by Contact. Active Impact acts as host for the Gloucestershire Parent Carer Forum which does not yet have its own infrastructure or legal framework. The forum listens to the voices of parents of disabled children.

**Listen to Me**

Listen to Me will reach out to more parent carers in Gloucestershire to engage them in sharing their views and/or represent the voices of parent carers on a variety of strategic and developmental boards. In particular, to reach parents carers who do not engage as much as the general population for example Black Indigenous People of Colour, the LGBTQ+ community and those of faith or language minorities in the UK.

**NHS England Autism and Annual Health Check Outreach**

To enable the Parent Carer Forum to raise awareness in families of autistic children of the benefits of their young person receiving an Annual Health Check from their GP.

**'Let's Be Clear' Fund from Barnwood Trust**

Funding to enable the Parent Carer Forum to offer packs of 5 clear face masks to families of disabled children to enable their parents, teachers and activity leaders to communicate more easily with them while masks are required due to COVID-19.

**DfE Discretionary Grant**

Additional funding used to purchase tablets and cases to be given to Parent Carer Representatives to enable them to take part more easily in meetings held online due to COVID-19.

**Gloucestershire Carers Legacy Fund**

Administered by Gloucestershire Community Foundation this grant will enable Active Impact on behalf of the Parent Carer Forum to engage a consultant to set up a new Charity or Community Interest Company to host the forum and expand its work.

*Other restricted funds:*

**You're Welcome**

A two-year pilot from Jan 2020 - Dec 2021 to develop, manage and promote an inclusive directory of things to do in Gloucestershire.

**Of Course We Can**

Small grants received from various funders used to make grant payments to enable participation in Of Course We Can activities e.g. 1:1 support.

**Cotswold Youth Network Inclusive Award Training**

Part of National Lottery grant administered by World Jungle. Providing training for the Inclusive Award.

## Active Impact CIO

### Notes to the financial statements

For the year ended 31 March 2021

#### 13. Movements in funds (continued)

##### Purposes of restricted funds (continued)

##### Post 16 Consultancy - Community Circles

A consultancy contract to set up a pilot of Circles of Support for students over 16.

##### Department of Work and Pensions Access to Work Grant

Providing specialist equipment specified in Access to Work assessments for Active Impact employees.

Prior year comparative	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
<b>Restricted funds</b>				
<i>Parent Carer Forum funds:</i>				
DfE Parent Participation Grant for Gloucestershire Parent Carer Forum	-	15,250	(13,075)	<b>2,175</b>
<i>Total Parent Carer Forum Funds:</i>	-	15,250	(13,075)	<b>2,175</b>
<i>Other restricted funds:</i>				
You're Welcome	-	77,700	(22,272)	<b>55,428</b>
Of Course We Can	1,334	-	(438)	<b>896</b>
<b>Total restricted funds</b>	<b>1,334</b>	<b>92,950</b>	<b>(35,785)</b>	<b>58,499</b>
<b>Unrestricted funds</b>				
General funds	1,700	98,727	(82,148)	<b>18,279</b>
<b>Total unrestricted funds</b>	<b>1,700</b>	<b>98,727</b>	<b>(82,148)</b>	<b>18,279</b>
<b>Total funds</b>	<b>3,034</b>	<b>191,677</b>	<b>(117,933)</b>	<b>76,778</b>

#### 14. Related party transactions

No related party transactions took place in the current year or the prior year.