

Charity no. 1189373

Active Impact CIO
Report and Unaudited Financial
Statements
31 March 2022

Active Impact CIO

Reference and administrative details

For the year ended 31 March 2022

Charity number	1189373
Registered office and operational address	Unit 16 Highnam Business Centre Newent Road Highnam Gloucester GL2 8DN
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <p>Agnieszka Pasek Alison John Roger Bushell Victoria Livingstone-Thompson</p> <p>Chair</p>
Chief executive officer	Nicole Hastie
Independent examiners	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 2022

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).

1 Structure, governance and management

1.1 Type of governing document

Constitution – based on the Charity Commission's model governing document for Foundation Charitable Incorporated Organisations, *ie*: where the trustees are the only members of the charity. The organisation converted from a Community Interest Company (CIC) on 6 May 2020 to become a registered Charitable Incorporated Organisation (CIO). Its governing document is its constitution dated from the time of its conversion.

1.2 Charitable objects

Such purposes as are exclusively charitable for the public benefit as the trustees shall see fit in particular: The relief of those in need by reason of disability, in particular but not exclusively, by working with them, their families, volunteers and agencies which support them.

1.3 Trustee selection methods

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. The charity aims to ensure a mix of disabled and non-disabled trustees are on the board at all times. 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.

1.4 Organisational structure

The running of the charity is overseen by its board of trustees but the day to day operations are led by the CEO who reports to the board at bi-monthly meetings and as needed in between.

1.5 Risk management

The trustees meet six times a year with at least four meetings including a full financial review of management accounts. At trustees meetings the board discuss any potential risks, which may affect the organisation and the delivery of work programmes are assessed and any actions required minuted. This includes reviewing the reserves target, to ensure the charity has funds to continue projects should income at any time be radically reduced, and reviewing project spends and overhead costs.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2022

2 Activities, achievements and performance

2.1 Statutory declaration

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.

2.2 Overview (*Executive summary*)

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.

Active Impact staff and Trustees continued to use a flexible hybrid of remote working and office time this year to ensure we could deliver our core 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 2021-22 our charity has expanded its working to promote inclusive practice at the new Department for Education (DfE) funded 'Holiday Activities with Food' programme commissioned by Gloucestershire County Council. We have continued to provide an exciting range of inclusive short breaks through the 'Of Course We Can' programme and to support inclusive practice through the Inclusion Needs You Training Programme and the Aiming High Network. You're Welcome – the inclusive online activities directory has successfully completed its two year pilot and is already in receipt of 50% of the funding it requires to continue for a further year. We have supported the Parent Carer Forum to complete its registration as a CIC. We have also provided grant management and oversight for the 'Write Up Your Street' project which collates positive stories and news from people across Gloucestershire.

2.3 Activities, achievements and performance breakdown

Inclusive Short Breaks - market development

2021-22 represented the final year of our five year short breaks market development contract with 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. These are management of the Of Course We Can programme, delivery of 'Inclusion Needs You' training and management of the Aiming High Network. In March 2022 we submitted a comprehensive bid for a new five year contract of inclusive development of short breaks opportunities as part of an 8 lot short breaks tender. This five year contract, if granted, will offer us a level of longer term sustainability.

Since 2019 we have been raising the need for a comprehensive redevelopment of the local offer of short breaks as a crucial need for disabled children and their families and we have been proactive in engaging with Gloucestershire County Council, Gloucestershire Parent Carer Forum and other providers to coproduce a new offer for short breaks to begin in 2022. As part of this work, we brought together other short breaks providers to network and support each other through the consultation process and to encourage collaboration on joint bids where appropriate. Outcomes for all tenders will be announced in early May.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2022

In the final year of the market development contract our key achievements include:

Management of the Of Course We Can programme

This programme supports 10 organisations as exemplars in the provision of inclusive short breaks. We are proud to partner with local organisations who are passionate about their creative and leisure activities and committed to an inclusive approach and that welcomes disabled and on disabled young people. This year we have partnered with:

Of Course We Can Partners and charity/CIC no's:

Ability Inclusion CIC 10392726;
Art Shape Limited (Charity) 1023920;
Cinderford Artspace (Charity) 1053492;
Creative Sustainability CIC 07407799;
Greenwood's Therapeutic Horticulture CIC 07001561;
Sladebank Woods CIC 10157786;
St Rose's (The English Dominican Congregation (Stone) Charitable Fund) 271922;
The Music Works (Charity) 1106979;
The Wiggly Worm (Charity) 1124647; and
TwoCan Inclusive Theatre Company Limited (Charity) 1171196.

Despite the challenges of the ongoing pandemic we delivered a vibrant, hybrid programme of face to face and online events with 229 places provided for children and young people in Gloucestershire to access inclusive short breaks. 191 of these spaces were taken by disabled children, and 38 were taken by non-disabled siblings and friends. We continue to ensure activities are provided for the widest age range with the contract criteria of 5-25yrs. 73 spaces were taken by disabled people over 18 years old providing much needed continuation of activity provision post-18.

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. For the second year running we moved to an online model as participants and trainers were not confident to meet in mixed groups of many settings in person. This resulted in having to run in slightly smaller groups, and cover the cost of live captioning which meant we only reached around 75% of our usual target but we hope to see these number increase when we return to face to face. That said, running online has continued to enable us to develop new, flexible approaches to training. Inclusion Needs You ran three sessions in 2021/22 in the online format and was very well received. 13 participants booked for Summer, 19 for Autumn and 20 for Spring. While we again did have a higher dropout rate than in person sessions we had 10 people attend in the summer and 16 for Autumn and 15 for Spring programme.

Management of Aiming High

The Aiming High Network 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. This year we ran two online network meetings and then in the spring we were delighted to return to a face to face meeting with great attendance from providers including new members and returning organisations. In addition, the network membership (around 1,200) receives monthly newsletters with free inclusion resources, tips, news about local events and opportunities and upcoming training sessions etc.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2022

You're Welcome Gloucestershire

You're Welcome (YW) is an inclusive online directory and forum for disabled and non-disabled people in Gloucestershire. It promotes community events and activities, as well as the organisations running them, and offers a friendly online space for conversation and connection. The Development Team have a dual role of community engagement and website/social media management, ensuring these are accurate, up to date and accessible. The team's core aim is to actively engage with local activity and venue providers to support their awareness and confidence in being inclusive of disabled people. They are doing this by encouraging organisations to create listings on You're Welcome about what they offer that include clear, helpful information, making it easier for disabled people to identify suitable opportunities that can meet their specific requirements.

You're Welcome Gloucestershire impact/achievements:

Total of 150 individual user accounts 80 new individual accounts set up in 2021/22 (70 set up in 2020/21), many of whom are disabled people.

Total of 130 local organisations signed up, over 100 'Things to Do' currently listed (these are longer term opportunities) and an average of 20 new short term Events added each month.

14,537 site visits by users with a local IP address for Gloucestershire or surrounding areas including Evesham, Monmouth, Witney etc (in 20/21 we had **9,021** site visits by **7,672**).

New Facebook group with 233 members (mix of individual and organisations).

Coordinated FestivALL 2021

A gathering of organisations including Gloucestershire Wildlife Trust, Gloucestershire Diocese, Gloucestershire Parent Carer Forum, National Star College, Gloucestershire Carers Hub, Barnwood Trust, Cotswold Crusaders Boccia, Write Up Your Street, Radio Gloucestershire, Healing Well Meditation, Natural Inclusion and local individuals to celebrate diversity and enjoy time together in nature with the theme of 'Reconnecting Together in Nature'. Events took place throughout July at Robinswood Hill including Boccia, Parent Carer Picnic and an accessible multi-sensory nature trail around the hill.

Write up Your Street (WUYS)

This project is run by an independent creative director and provides a focused platform to share uplifting small community stories. Both disabled and non-disabled readers and writers benefit. Writers are given a voice and it is the hope readers are uplifted and potentially inspired to step out of their comfort zones and try something new to improve their lives.

Criteria for stories:

- a. Uplifting and non-political; and
- b. Written either about Gloucestershire or by a resident of Gloucestershire.

These stories are shared through a growing social media network, website and regular newsletters. WUYS has a good relationship with BBC Radio Gloucestershire who are keen to help share our work.

Write Up Your Street, although not hiding that it is disabled person led, intentionally doesn't advertise itself as a disability website. This is due to a desire to attract a wide range of readers and contributors, wanting to challenge any negative limiting perceptions and 'otherness' attitudes around disabled people with all the positivity and energy in every story.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2022

Active Impact took on the role of supporting this project to engage disabled people of all ages in sharing their experiences of inclusive opportunities in Gloucestershire. In our first year supporting the project we have had local writers share their experiences of FestivALL in the summer at Robinswood Hill. With additional funding from a Virgin O2 Together donation we have produced 100 copies of a printed book of 'Winter Warmth' filled with cheerful stories and poems which were sent out to care homes, hospitals and projects supporting disabled people across Gloucestershire over the Christmas period.

Gloucestershire Parent Carer Forum

The DfE provides a grant for Parent Carers of disabled children to run a forum in each local authority which can act as strategic partner to the local social care, education and health services helping to improve provision for families through participation and coproduction. Active Impact supported local parent carers to create a new forum in 2019 following the closure of the previous group. Active Impact acted as fiscal host and provided development support for the next three years helping the forum grow, gain wider funding and have wider impact. We had the aim of supporting the forum to become independent within those three years and we are delighted that in February 2022 the forum launched its new independent organisation, a Community Interest Company. We continue to partner closely with the forum to ensure we coproduce our own services to best meet the needs of disabled children and their families.

Holiday activities and food (HAF)

Another DfE funded project aimed at giving families in receipt of free school meals a range of fun activities, healthy meals and nutrition advice across the school holidays. Gloucestershire matched the funding to expand the delivery of this service to other vulnerable families. Active Impact partnered with the local authority and delivery providers to enhance their inclusive practice through the provision a series of online training sessions and the curation and distribution of 60 sensory inclusion kits, funded by Gloucestershire County Council. These contained a sensory tent and toys to give any children attending the activities a quiet and calm space when needed. This type of provision can help many disabled children to enjoy their participation more because they have somewhere quiet to return to when needed.

2.4 How the public have benefitted

Each of Active Impact's projects works to ensure there are more choices of inclusive things to do for disabled people in Gloucestershire, that more disabled people know what is on offer and have the right information to make an informed choice and that disabled young people and their families have access to a wide range of inclusive opportunities as part of the local short breaks provision. Public beneficiaries are outlined in the project descriptions in 2.3.

2.5 Trustee development

Trustees have completed safeguarding training and continue to use the resources on the Charity Commission website to develop their knowledge and skills in leading Active Impact to achieve its charitable aims.

2.6 Looking ahead

Active Impact will be bringing together some of our recently piloted work such as the HAF inclusion support and the You're Welcome Directory to be part of a more widely embedded delivery of inclusion development and support alongside the expected new contract for short breaks in 2022-23.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2022

3 Financial review

3.1 Policy on reserves

The Charity's policy on reserves is to generate and maintain a balance which is sufficient:

- a. to preserve the financial viability of the Charity in the event that unforeseen and/or unavoidable circumstance precipitate a short-term fall in its income; and
- b. activities as a precursor to securing the external funding necessary to maintain such projects on an on-going basis.

For these purposes the Charity will endeavour to generate and maintain reserves which are sufficient to meet at least 25% of our annual expenditure (£40,750), at present unrestricted reserves are £61,644.

3.2 Principal sources of funding and outgoings

Active Impact is primarily funded by contracts or grants for work with supports our charitable aims. The agreement of a new five year short breaks inclusion development contract confirms a sustainable future for Active Impact and we continue to proactively seek supplementary funding that supports our aims and the main contract.

This year Active Impact gained two new funding streams for HAF support and Write Up Your Street as well as helping the Parent Carer Forum secure three new funding streams.

In 2022-23 we will begin a new five year contract for short breaks inclusion development which will represent the majority of our funding. There is an expectation in the contract for us to fundraise to support the cost of short breaks, this will be done in partnership with the organisations who deliver the Of Course We Can Programme.

While the forum is no longer an internal project we have in place a service level agreement whereby the forum will share our office space and receive financial administration and development support during its first year as an independent organisation.

Budget planning for 2022-23 also includes a continuation of the HAF, Write up Your Street and You're Welcome Gloucestershire funding.

3.3 Remuneration of trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

3.4 Financial status

The charity's current resources from restricted and unrestricted funds are more than sufficient to meet its outgoings for at least next year.

As we often receive funding in larger sums ahead of a long piece of work and this may straddle financial years with the funding being realised in the year it is received, our annual expenditure may be greater than income some years, but this is expected.

As a development organisation the scale of our funding and work can vary meaning there is not a continuous growth in terms of turnover.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2022

All the indications are that this will remain the case for the foreseeable future.

3.5 Statutory statements on liabilities

The Trustees declare that:

- The charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (*eg:* any outstanding/ongoing contract or legal undertaking to buy or provide specific services); and
- The charity has no debt outstanding at the date of this statement which is owed by the CIO and which is secured by an express charge on any assets of the CIO (*eg:* a mortgage on property owned by the charity).

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.

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.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2022

Independent examiners

Godfrey Wilson Limited were re-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 8 September 2022 and signed on their behalf by

A. John

Alison John – Chair of Trustees

Independent examiner's report

To the trustees of

Active Impact CIO

I report to the trustees on my examination of the accounts of Active Impact CIO (the CIO) for the year ended 31 March 2022, which are set out on pages 11 to 25.

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.

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.

William Guy Blake

Date: 9 September 2022

William Guy Blake ACA

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 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations and legacies	3	123,547	1,535	125,082	88,798
Charitable activities	4	-	85,485	85,485	106,192
Other		-	1,000	1,000	727
Total income		<u>123,547</u>	<u>88,020</u>	<u>211,567</u>	<u>195,717</u>
Expenditure on:					
Raising funds		-	1,952	1,952	1,159
Charitable activities		<u>144,435</u>	<u>80,827</u>	<u>225,262</u>	<u>149,135</u>
Total expenditure	6	<u>144,435</u>	<u>82,779</u>	<u>227,214</u>	<u>150,294</u>
Net income / (expenditure) and net movement in funds	8	(20,888)	5,241	(15,647)	45,423
Reconciliation of funds:					
Total funds brought forward		<u>65,798</u>	<u>56,403</u>	<u>122,201</u>	<u>76,778</u>
Total funds carried forward		<u><u>44,910</u></u>	<u><u>61,644</u></u>	<u><u>106,554</u></u>	<u><u>122,201</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 15 to the accounts.

Active Impact CIO

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Current assets				
Debtors	11	17,747		5,692
Cash at bank and in hand		<u>116,956</u>		<u>148,596</u>
		134,703		154,288
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>28,149</u>		<u>32,087</u>
Net current assets			<u>106,554</u>	<u>122,201</u>
Net assets	14		<u>106,554</u>	<u>122,201</u>
Funds	15			
Restricted funds			44,910	65,798
Unrestricted funds				
General funds			<u>61,644</u>	<u>56,403</u>
Total charity funds			<u>106,554</u>	<u>122,201</u>

Approved by the trustees on 8 September 2022 and signed on their behalf by

A. John

Alison John – Chair of Trustees

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

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.

f) Grants payable

Grants which have been authorised and paid are included as expenditure in the Statement of Financial Activities.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

g) 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:

	2022	2021
Fundraising	1.0%	0.8%
Charitable activities	99.0%	99.2%

h) 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.

i) 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.

j) 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.

k) Pension costs

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

l) 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 2022

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2021 Total £
Income from:			
Donations and legacies	65,791	23,007	88,798
Charitable activities	25,000	81,192	106,192
Other income	-	727	727
Total income	90,791	104,926	195,717
Expenditure on:			
Raising funds	-	1,159	1,159
Charitable activities	83,492	65,643	149,135
Total expenditure	83,492	66,802	150,294
Net income and net movement in funds	7,299	38,124	45,423

3. Income from donations and legacies

	Restricted £	Unrestricted £	2022 Total £
Donations	-	1,535	1,535
Grants	123,547	-	123,547
Total income from donations and legacies	123,547	1,535	125,082
Prior period comparative:			2021 Total £
Donations	1,000	8,332	9,332
Grants	64,791	14,675	79,466
Total income from donations and legacies	65,791	23,007	88,798

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

4. Income from charitable activities

	Restricted £	Unrestricted £	2022 Total £
Gloucestershire County Council	-	80,000	80,000
Other service income	-	5,485	5,485
		-	
Total income from charitable activities	-	85,485	85,485

Prior period comparative:

	Restricted £	Unrestricted £	2021 Total £
Gloucestershire County Council	25,000	80,000	105,000
Other service income	-	1,192	1,192
Total income from charitable activities	25,000	81,192	106,192

5. Government grants

The charity receives government grants, defined as funding from Gloucestershire County Council and the Department for Education to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £70,000 (2021: £53,050 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 2021 or 2022.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Staff costs (note 9)	1,318	130,530	-	131,848
Activity costs	308	15,889	2,755	18,952
Premises costs	-	12,938	-	12,938
Accountancy and professional costs	-	27	2,229	2,256
Office costs	-	1,909	2,844	4,753
IT and website	-	3,700	4,051	7,751
Workplace accessibility	-	471	-	471
Training	-	7,063	756	7,819
Grants payable (note 7)	-	39,140	-	39,140
Recruitment	-	5	95	100
Travel	-	258	40	298
Bank fees	216	-	-	216
Insurance	-	672	-	672
Sub-total	1,842	212,602	12,770	227,214
Allocation of support and governance costs	110	12,660	(12,770)	-
Total expenditure	1,952	225,262	-	227,214

Total governance costs were £1,560 (2021: £1,920)

Active Impact CIO**Notes to the financial statements****For the year ended 31 March 2022****6. Total expenditure (prior period comparative)**

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 9)	1,050	109,711	-	110,761
Activity costs	-	17,563	-	17,563
Premises costs	-	7,643	-	7,643
Accountancy and professional costs	-	-	3,899	3,899
Office costs	-	-	3,496	3,496
IT and website	-	-	2,386	2,386
Workplace accessibility	-	-	2,114	2,114
Training	-	-	1,444	1,444
Corporation tax	-	-	685	685
Grants paid (note 7)	-	160	-	160
Recruitment	-	-	141	141
Sub-total	1,050	135,078	14,166	150,294
Allocation of support and governance costs	109	14,057	(14,166)	-
Total expenditure	1,159	149,135	-	150,294

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

7. Grants payable

During the year, 2 (2021: 1) new grants were awarded to 2 institutions (2021: 1) and nil to individuals (2021: nil) for charitable activities.

Total grants committed to during the year were as follows:

	2022 £	2021 £
Grants payable to institutions:		
Parent Carer Forum	38,140	-
Of Course We Can	1,000	160
Total grants payable to institutions	39,140	160

At 31 March 2022 there was £14,337 outstanding to be paid, which is included in accruals.

8. Net movement in funds

This is stated after charging:

	2022 £	2021 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination	1,560	1,500
▪ Other services (consultancy)	561	420

9. Staff costs and numbers

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	126,995	107,771
Social security costs	2,750	1,280
Pension costs	2,103	1,710
	131,848	110,761

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

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer (2021: the Director of Development and Training and the Director of Programmes and Policy). The total employee benefits of the key management personnel were £37,896 (2021: £47,493).

	2022 No.	2021 No.
Average head count	9.67	8.75

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

10. 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 2021 for corporation tax relating to before its conversion from a CIC as of 6 May 2020.

11. Debtors

	2022 £	2021 £
Trade debtors	-	2,666
Prepayments	-	3,026
Accrued income*	<u>17,747</u>	<u>-</u>
	<u>17,747</u>	<u>5,692</u>

*Accrued income relates to a restricted grant for which entitlement criteria was met before year end but which remained unpaid at year end.

12. Creditors : amounts due within 1 year

	2022 £	2021 £
Trade creditors	424	1,909
Accruals	15,897	1,920
Other taxation and social security	5,805	8,258
Deferred income (see note 13)	<u>6,023</u>	<u>20,000</u>
	<u>28,149</u>	<u>32,087</u>

13. Deferred income

	2022 £	2021 £
At 1 April 2021	20,000	-
Deferred during the year	6,023	20,000
Released during the year	<u>(20,000)</u>	<u>-</u>
At 31 March 2022	<u>6,023</u>	<u>20,000</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 2022

14. Net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	59,247	6,023	69,433	134,703
Current liabilities	<u>(14,337)</u>	<u>(6,023)</u>	<u>(7,789)</u>	<u>(28,149)</u>
Net assets at 31 March 2022	<u>44,910</u>	<u>-</u>	<u>61,644</u>	<u>106,554</u>
 Prior year comparative				
	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	65,798	-	88,490	154,288
Current liabilities	<u>-</u>	<u>-</u>	<u>(32,087)</u>	<u>(32,087)</u>
Net assets at 31 March 2021	<u>65,798</u>	<u>-</u>	<u>56,403</u>	<u>122,201</u>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted funds				
<i>Parent Carer Forum funds:</i>				
DfE Parent Participation Grant for Gloucestershire Parent Carer Forum	-	17,500	(17,500)	-
Listen to Me	12,266	25,000	(34,266)	3,000
NHS England Autism and Annual Health Check Outreach	2,666	-	(2,666)	-
NHS Autism and LD Keyworker Pilot Fund	-	17,747	(16,747)	1,000
'Let's Be Clear' Fund from Barnwood Trust	301	-	(301)	-
Gloucestershire Carers Legacy Fund	10,000	10,000	(19,000)	1,000
<i>Total Parent Carer Forum Funds:</i>	25,233	70,247	(90,480)	5,000
<i>Other restricted funds:</i>				
You're Welcome	29,074	30,000	(31,910)	27,164
Of Course We Can	1,706	-	(1,000)	706
Cotswold Youth Network Inclusive Award Training	600	-	(600)	-
Post 16 Consultancy - Community Circles	9,185	-	(1,417)	7,768
'FestivALL' Fund from Barnwood Trust	-	3,300	(3,300)	-
Containment Management Fund	-	7,500	(7,500)	-
'Write Up Your Street' Fund from Barnwood Trust	-	12,500	(8,228)	4,272
Total restricted funds	65,798	123,547	(144,435)	44,910
Unrestricted funds				
<i>Designated funds:</i>				
HAF Community Building	-	3,985	(3,985)	-
Canals	-	1,500	(1,500)	-
<i>Total designated funds</i>	-	5,485	(5,485)	-
General funds	56,403	82,535	(77,294)	61,644
Total unrestricted funds	56,403	88,020	(82,779)	61,644
Total funds	122,201	211,567	(227,214)	106,554

15. 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 has acted as host for the Gloucestershire Parent Carer Forum for three years and this year has supported it to form its own infrastructure and 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.

NHS Autism and LD Keyworker Pilot Fund

Development funding to enable the Parent Carer Forum to let families know about the Keyworker service and to offer guidance and signposting for families of children with Autism and Learning Difficulties, particularly those who are undergoing or have recently completed assessments.

‘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.

Gloucestershire Carers Legacy Fund

Development Funding to support the Parent Carer Forum to establish itself as a CIC and to provide an umbrella service offering resources to small voluntary led parent carer groups.

Other restricted funds:

You're Welcome

A two-year pilot from Jan 2020 extended to March 2022 to develop, manage and promote an inclusive directory of things to do in Gloucestershire. At the end of the financial year, March 2022 it was agreed that this work would be integrated into our wider inclusion development work and is now receiving annually agreed funding from Barnwood Trust and Gloucestershire County Council. It retains a separate funding stream to ensure its ongoing promotion and development but it is now used as one of our main tools to drive inclusive practice locally but encouraging organizations to share important access information about their events so disabled people can find things to do that work for them.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Of Course We Can

These are donations or funds raised to support the delivery of our short breaks programme for disabled and non disabled young people age 0 – 25 years. They are disbursed to partner providers to help fund the costs of running short breaks.

Cotswold Youth Network Inclusive Award Training

Part of National Lottery grant administered by World Jungle. Providing training for the Inclusive Award. This project is on hold due to reduced capacity within the target providers as a result of COVID.

Post 16 Consultancy - Community Circles

This project is delivered by an independent Associate with the aim of establishing welcoming groups for disabled young people transitioning into adulthood that help embed them in their local communities.

'FestivALL' Fund from Barnwood Trust

Funding to cover the cost of resources for various organisations in Gloucestershire to put on inclusive events at Robinswood Hill during July as part of 'FestivALL – the festival of Inclusion in Gloucestershire'. Active Impact managed the grant and ensured it was used to pay for resources as well as produced resources ourselves such as the multi-sensory trail audio guide and guided film.

Containment Management Fund

The 'COMF' funding was made available by Gloucestershire County Council to support initiatives that rebuilt community opportunities post COVID. Active Impact were invited to bid for a grant to offer inclusion support for the DfE funded 'Holiday Activities and Food' programme. The funding supported inclusion training for activity providers, create and distribution of sensory inclusion kits for 60 settings and telephone, email and in person support to assist activity providers to develop more inclusive practice.

'Write Up Your Street' Fund from Barnwood Trust

Active Impact were asked to be fiscal hosts and provide some project support for this creative writing network. Their aims aligned with our ethos through their focus on sharing stories of positive/inclusive experiences in Gloucestershire.

Department of Work and Pensions Access to Work Grant

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

Purposes of designated funds

HAF Community Building

Project delivered by an independent associate to develop opportunities for disabled young people to engage in their local communities.

(Canals) Training fee for Canals Trust Diversity Training

Invoice for our time developing and delivering a diversity training session for Canals Trust staff and volunteers.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2022

15. Movements in funds (continued)

Prior year comparative

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

16. Related party transactions

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