

Charity no. 1189373

Active Impact CIO
Report and Unaudited Financial
Statements
31 March 2023

Active Impact CIO

Reference and administrative details

For the year ended 31 March 2023

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> <table><tr><td>Agnieszka Pasek</td><td></td></tr><tr><td>Alison John</td><td>Chair</td></tr><tr><td>Roger Bushell</td><td></td></tr><tr><td>Victoria Livingstone-Thompson</td><td>Appointed Safeguarding Trustee</td></tr></table>	Agnieszka Pasek		Alison John	Chair	Roger Bushell		Victoria Livingstone-Thompson	Appointed Safeguarding Trustee
Agnieszka Pasek									
Alison John	Chair								
Roger Bushell									
Victoria Livingstone-Thompson	Appointed Safeguarding Trustee								
Chief executive officer	Nicole Hastie								
Bankers	Co-operative Bank Plc PO Box 150 Skelmersdale								
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 2023

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, *i.e.* 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 2023

2 Activities, achievements and performance

2.1 Statutory declaration

The Trustees confirm that in setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set to ensure increased opportunities for disabled people to be included in their local communities and participate in activities they choose for themselves.

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.

In 2022-23 we moved toward a more consolidated strategy to support inclusive practice in local activities by ensuring all our projects supported this overarching aim whilst offering focused development work in their different areas. We successfully won a new 3 year contract to provide Inclusion Support for Short Breaks; this represents the majority of our funding. We further widened our work to provide inclusion development through grants to support the 'Holiday Activities and Food' programme, 'You're Welcome Gloucestershire' and a new project to create a 'Neurodiversity Network' focussed on activities for neurodivergent people in Gloucestershire.

We have expanded our exciting range of inclusive short breaks through the 'Of Course We Can' programme by ensuring our new contract included greater flexibility in who we can support and how they can make their short breaks happen. We have maintained our other outreach support services including the Inclusion Needs You Training Programme and the Aiming High Network. We continue in a mutually beneficial relationship with the Gloucestershire Parent Carer Forum through an SLA that provides them with finance and development support and shares the costs of our premises with their organisation.

2.3 Activities, achievements and performance breakdown

Short Breaks Inclusion Support

This year saw our charity successfully win and begin work on a new three year contract to increase the number of inclusive opportunities for disabled children as part of Gloucestershire County Council's Short Breaks service. We worked co-productively with the County Council when developing the new Short Breaks Service alongside many other local VCS organisations, and while the tender process experienced significant delays, we are pleased to once again be leading the way on inclusive practice for local children's activity providers.

Within the contract Active Impact is now responsible for disbursing a grant of £75,000 to activity providers as part of our ground breaking 'Of Course We Can' (OCWC) Short Breaks Programme. In the first contract year all targets set were equivalent to 75% of the full annual contract due to a delayed start dated.

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Report of the trustees

For the year ended 31 March 2023

Between April 22 and March 23, Active Impact has agreed and awarded grants for 30 events/opportunities providing places to 154 disabled children and young people aged 0-25 years. Our Development Programme Manager has made innovative changes; transforming OCWC into a rolling, more responsive programme (away from the biannual brochure-led format). We can now provide grants for activities that take place in the evenings as well as weekends and holidays, and we can provide more flexible grants which enable a much wider range of providers to get involved. This year we have added dance, multi-sports, and mixed genre (circus, wellbeing and arts) themed activities to the programme which have all been well received.

Many of our OCWC providers also deliver opportunities available more widely to the general public. This means that their OCWC work can act as a supported 'gateway' into the organisation. Recently added partners include Spiral Dance from Cirencester and Move More from Cheltenham, who have historically provided community based opportunities in geographical cold spots. All partners agree to provide inclusive opportunities, meaning that wherever possible, disabled and non-disabled children and young people are alongside each other.

We have delivered three opportunities for activity providers to take part in our 'Inclusion Needs You' training programme, one of these in partnership with Active Gloucestershire. We also provided two 'How to be Autism Inclusive' sessions in partnership with a specialist neurodivergent trainer and an 'Inclusive Communication with Learning Disabled Young People' training in partnership with The Orchard Trust.

You're Welcome Gloucestershire

You're Welcome Gloucestershire (YW) is an inclusive online activity finder for disabled and non-disabled people in Gloucestershire. Our Inclusion Development Team use this platform 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 providing inclusion support which includes encouraging organisations to create listings on You're Welcome with clear, helpful accessibility and general information, making it easier for disabled people to identify suitable opportunities that can meet their specific requirements.

The YW platform has continued to grow and now has over 180 local organisations signed up to the Directory. There are usually around 20 upcoming events listed at any time. We are approaching 200 regular/long term 'things to do' listings from a wide range of activities such as outdoor pursuits, arts and crafts, sports, theatres, music, food and drink, social interest groups, children's activities and wellbeing opportunities.

HAF Inclusion Support

Our support of the 'Holiday and Food' (HAF) activity programme has enabled Gloucestershire County Council to coproduce new 'All About Us' advance information forms to let families know more about providers, including accessibility and inclusive provision availability. And we have helped embed an 'All About Me' form that gives families an easier way to pass on key information about their child and how they can best be supported to participate in the activities. We continue to deliver training to HAF providers for both general staff and group leaders.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2023

Neurodiversity Network Manager

We have recently agreed our first contract jointly commissioned by Gloucestershire County Council and the Gloucestershire Integrated Care Board (NHS) to develop and manage a 'Neurodiversity Network'. This development project will coproduce a responsive network of providers and services. Engaging them in best practice in the inclusion of neurodivergent people and placing the views of neurodivergent people at the heart of the network. The Network will build connections with and between activity providers, other service providers, autistic and neurodivergent people and their families to help identify and promote inclusive opportunities and areas for development toward a more neurodivergent inclusive community in Gloucestershire.

Development Work

We are proud to see the Gloucestershire Parent Carer Forum growing in its first year as an independent CIC, after three years as a development project within our charity. The Forum remains a close partner and through a Service Level Agreement we continue to assist them to support Parent Carers to advocate for their children to have better access to inclusive services in Gloucestershire that meet families specific requirements and enable their children to engage in education, health and social opportunities with their peers.

2.4 How the public have benefitted

Each of Active Impact's projects works to ensure there are:

- More choices available for disabled people across a wide range of interests, age groups and geographical districts - both through lesser known activities becoming more widely promoted and also encouraging more organisations to become inclusive. (You're Welcome Gloucestershire, Inclusion Needs You Training, HAF Inclusion Support);
- Increased opportunities for friendships and ongoing social interactions for disabled people and families of disabled children - through attendance at events which are welcoming and inclusive. (Short Breaks Inclusion Support, HAF Inclusion Support and Neurodiversity Network);
- More organisations that provide the clear information that helps disabled people participate and feel welcome. (You're Welcome Gloucestershire, HAF Inclusion Support and Inclusion Needs You Training); and
- Greater awareness of the importance and benefits of being inclusive across more activity providers, disabled people and their families. (You're Welcome Gloucestershire, HAF Inclusion Support, Development Work, Inclusion Needs You Training and the Aiming High Network).

2.5 Trustee development

The Trustees 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. Our Chair of Trustees has taken part in an Action Learning Set with other local charity leaders through the Gloucestershire VCS Alliance.

2.6 Looking ahead

Our focus for the next year continues to be the embedding of a joined up model of inclusion support that incorporates all our outreach services, training, development support, the You're Welcome Gloucestershire platform and our newly formed Neurodiversity Network. We are moving toward a 'customer journey' model of inclusion support that identifies new ways to engage our existing partners and further develop their practice as well as creating a pathway for new contacts to begin their inclusion development relationship with us.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2023

3 Financial review

3.1 Details of Any Funds Materially in Deficit

The Charity has no funds which are materially in deficit.

3.2 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. to enable the Charity, in the interests of meeting its objectives, to undertake from time to time the setting up of new and innovative projects on a pilot basis to demonstrate the viability and potential benefits of such 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 three months' running costs, which includes staff costs of £28,000 and general running costs of £6,000. At present unrestricted general funds are £71,505.

3.3 Principal sources of funding and outgoings

Active Impact is primarily funded by contracts or grants for work which supports our charitable aims. Our main funders are Gloucestershire County Council and Barnwood Trust.

This year Active Impact gained a new funding stream to develop a Neurodiversity Network which complements our wider work on inclusion with a stronger focus on neurodivergent children and adults. This funding was jointly commissioned by Gloucestershire County Council and the Gloucestershire Integrated Care Board (NHS).

We continue to receive joint funding from Barnwood Trust and Gloucestershire County Council to support the You're Welcome Gloucestershire project.

Over 80% of our funding is used for salaries and other direct costs for charitable activity. Overheads and administration costs and contingency for reserves makes up to no more than 20% of outgoings.

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.

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

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.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2023

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

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 (e.g. 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 (e.g. 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.

Active Impact CIO

Report of the trustees

For the year ended 31 March 2023

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 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 22 September 2023 and signed on their behalf by



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 2023, which are set out on pages 10 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: 2 October 2023

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 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
Income from:					
Donations and legacies	3	67,000	3,489	70,489	125,082
Charitable activities	4	-	136,023	136,023	85,485
Investments		-	219	219	-
Other		-	-	-	1,000
Total income		<u>67,000</u>	<u>139,731</u>	<u>206,731</u>	<u>211,567</u>
Expenditure on:					
Raising funds		-	2,248	2,248	1,952
Charitable activities		<u>102,078</u>	<u>97,243</u>	<u>199,321</u>	<u>225,262</u>
Total expenditure	6	<u>102,078</u>	<u>99,491</u>	<u>201,569</u>	<u>227,214</u>
Net income / (expenditure) and net movement in funds	8	(35,078)	40,240	5,162	(15,647)
Reconciliation of funds:					
Total funds brought forward		<u>44,910</u>	<u>61,644</u>	<u>106,554</u>	<u>122,201</u>
Total funds carried forward		<u><u>9,832</u></u>	<u><u>101,884</u></u>	<u><u>111,716</u></u>	<u><u>106,554</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 2023

	Note	£	2023 £	2022 £
Current assets				
Debtors	11	30,053		17,747
Cash at bank and in hand		<u>89,616</u>		<u>116,956</u>
		119,669		134,703
Liabilities				
Creditors: amounts falling due within 1 year	12	<u>7,953</u>		<u>28,149</u>
Net current assets			<u>111,716</u>	<u>106,554</u>
Net assets	14		<u><u>111,716</u></u>	<u><u>106,554</u></u>
Funds	15			
Restricted funds			9,832	44,910
Unrestricted funds				
Designated funds			30,379	-
General funds			<u>71,505</u>	<u>61,644</u>
Total charity funds			<u><u>111,716</u></u>	<u><u>106,554</u></u>

Approved by the trustees on 22 September 2023 and signed on their behalf by



Alison John – Chair of Trustees

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2023

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, which the trustees consider appropriate having regard to the current level of unrestricted reserves and confirmed future funding. There are no material uncertainties about the charity's ability 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 2023

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:

	2023	2022
Fundraising	1.1%	1.0%
Charitable activities	98.9%	99.0%

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 2023

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2022 Total £
Income from:			
Donations and legacies	123,547	1,535	125,082
Charitable activities	-	85,485	85,485
Other income	-	1,000	1,000
Total income	123,547	88,020	211,567
Expenditure on:			
Raising funds	-	1,952	1,952
Charitable activities	144,435	80,827	225,262
Total expenditure	144,435	82,779	227,214
Net income / (expenditure) and net movement in funds	(20,888)	5,241	(15,647)

3. Income from donations and legacies

	Restricted £	Unrestricted £	2023 Total £
Donations	-	3,489	3,489
Grants	67,000	-	67,000
Total income from donations and legacies	67,000	3,489	70,489

Prior period comparative:

	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

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2023

4. Income from charitable activities

	Restricted £	Unrestricted £	2023 Total £
Gloucestershire County Council	-	122,500	122,500
Other service income	-	13,523	13,523
Total income from charitable activities	-	136,023	136,023

Prior period comparative:

	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

5. Government grants

The charity receives government grants, defined as funding from Gloucestershire County Council to fund charitable activities. The total value of such grants in the period ending 31 March 2023 was £61,000 (2022: £70,000 from Gloucestershire County Council and the Department for Education). There are no unfulfilled conditions or contingencies attaching to these grants in 2022 or 2023.

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2023

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Staff costs (note 9)	1,632	76,807	28,300	106,739
Activity costs	198	28,846	255	29,299
Premises costs	-	12,001	-	12,001
Accountancy and professional costs	-	-	4,934	4,934
Office costs	-	-	1,400	1,400
IT and website	-	-	692	692
Training	-	-	467	467
Grants payable (note 7)	-	44,646	-	44,646
Bank fees	-	-	39	39
Insurance	-	-	1,352	1,352
Sub-total	1,830	162,300	37,439	201,569
Allocation of support and governance costs	418	37,021	(37,439)	-
Total expenditure	2,248	199,321	-	201,569

Total governance costs were £1,400 (2022: £1,560)

Active Impact CIO**Notes to the financial statements****For the year ended 31 March 2023****6. Total expenditure (prior period comparative)**

	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 paid (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

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2023

7. Grants payable

During the year, 22 (2022: 2) new grants were awarded to 13 institutions (2022: 2) and nil to individuals (2022: nil) for charitable activities.

Total grants committed to during the year were as follows:

	2023 £	2022 £
Grants payable to institutions:		
Ability Inclusion	3,645	-
ArtShape	3,100	-
Artspace Cinderford	100	-
Barnwood Trust	1,626	-
Creative Sustainability CIC	5,704	-
Fair Shares Gloucester	1,850	-
Forest Voluntary Action Forum	1,850	-
Greenwoods Therapeutic Horticulture	7,499	-
Music Works	7,600	-
OCWC Stagecoach Gloucestershire	300	-
Of Course We Can	-	1,000
Parent Carer Forum	-	38,140
Spiral Dance - Catherine Dudley	2,522	-
TwoCan Inclusive Theatre Company	7,000	-
Young Gloucestershire	1,850	-
	<u>44,646</u>	<u>39,140</u>
Total grants payable to institutions		

At 31 March 2023 there were no outstanding grants payable (2022: £14,337).

8. Net movement in funds

This is stated after charging:

	2023 £	2022 £
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (excluding VAT)	1,400	1,300
▪ Other services (consultancy)	75	561
	<u>1,475</u>	<u>1,861</u>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2023

9. Staff costs and numbers

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	103,320	126,995
Social security costs	1,520	2,750
Pension costs	1,899	2,103
	<u>106,739</u>	<u>131,848</u>

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 (2022: the Chief Executive Officer and Director of Programmes and Policy). The total employee benefits of the key management personnel were £28,259 (2022: £37,896).

	2023 No.	2022 No.
Average head count	<u>6.42</u>	<u>9.67</u>

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Debtors

	2023 £	2022 £
Trade debtors	30,053	-
Accrued income	-	17,747
	<u>30,053</u>	<u>17,747</u>

12. Creditors : amounts due within 1 year

	2023 £	2022 £
Trade creditors	1,352	424
Accruals	1,400	15,897
Other taxation and social security	5,201	5,805
Deferred income (see note 13)	-	6,023
	<u>7,953</u>	<u>28,149</u>

Active Impact CIO

Notes to the financial statements

For the year ended 31 March 2023

13. Deferred income

	2023	2022
	£	£
At 1 April 2022	6,023	20,000
Deferred during the year	-	6,023
Released during the year	<u>(6,023)</u>	<u>(20,000)</u>
At 31 March 2023	<u>-</u>	<u>6,023</u>

Deferred income in the prior year related to a service level agreement with Gloucestershire County Council to deliver core services.

14. Net assets between funds

	Restricted funds £	Designated funds £	General funds £	Total funds £
Current assets	9,832	31,504	78,333	119,669
Current liabilities	<u>-</u>	<u>(1,125)</u>	<u>(6,828)</u>	<u>(7,953)</u>
Net assets at 31 March 2023	<u>9,832</u>	<u>30,379</u>	<u>71,505</u>	<u>111,716</u>
Prior year comparative	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>

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Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted funds				
<i>Parent Carer Forum funds:</i>				
Listen to Me	3,000	-	(3,000)	-
NHS Autism and LD Keyworker Pilot Fund	1,000	-	(1,000)	-
Gloucestershire Carers Legacy Fund	1,000	-	(1,000)	-
<i>Total Parent Carer Forum Funds:</i>	5,000	-	(5,000)	-
<i>Other restricted funds:</i>				
You're Welcome	27,164	15,000	(39,354)	2,810
Of Course We Can	706	-	(706)	-
Cotswold Youth Network Inclusion Support and Training	-	6,000	(3,958)	2,042
Post 16 Consultancy - Community Circles	7,768	-	(7,768)	-
'Write Up Your Street' Fund from Barnwood Trust	4,272	-	(4,272)	-
HAF Inclusion Support	-	6,000	(6,000)	-
Of Course We Can Partner Grants	-	40,000	(35,020)	4,980
Total restricted funds	44,910	67,000	(102,078)	9,832
Unrestricted funds				
<i>Designated funds:</i>				
Short Breaks Opportunity Fund	-	3,489	-	3,489
Short Breaks Contract	-	122,500	(97,085)	25,415
Neurodiversity Network	-	2,500	(1,025)	1,475
<i>Total designated funds</i>	-	128,489	(98,110)	30,379
General funds	61,644	11,242	(1,381)	71,505
Total unrestricted funds	61,644	139,731	(99,491)	101,884
Total funds	106,554	206,731	(201,569)	111,716

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Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Purposes of restricted funds

Parent Carer Forum funds:

Gloucestershire Parent Carer Forum CIC became an independent CIC in February 2022. Staff from the Forum were TUPED over to the CIC on 1 April 2022 following an initial period of preparation following their registration as a CIC. £5,000 in grants was carried forward by Active Impact as the original recipients of the grants, to fund our services in providing support for the delivery of these projects by the Parent Carer Forum (see below). Active Impact provided developmental support, financial services including payroll and shared office space.

Listen to Me

Outreach, peer support events and development opportunities aimed at reaching more parent carers and including their experiences in the forum's work to improve and develop services for families of disabled children in Gloucestershire.

NHS Autism and LD Keyworker Pilot Fund

Supporting families of children and young people with autism and/or learning disabilities through peer support and signposting to services in the county.

Gloucestershire Carers Legacy Fund

Funding to support the Forum in establishing itself as an independent CIC that provides an umbrella membership for small groups of parent carers to meet and support one another whilst sharing their experiences with Forum staff to improve services for all families of disabled children and young people.

Other restricted funds:

You're Welcome

Following a successful two year pilot, Barnwood Trust and GCC agreed a further year of funding to enable us to continue to deliver this inclusive activity finder website and the inclusion support we provide to organisations. Our focus this year has been on ensuring more children's short break opportunities are listed on the website and more organisations know how to make best use of the page to share key information in advance to ensure disabled people can plan their visits.

Of Course We Can

Funding raised in previous years which was designated to support small pilot opportunities or other costs that support more activities as part of the Of Course We Can short breaks programme.

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Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Cotswold Youth Network Inclusion Support and Training

This funding represents the final year of a National Lottery funded project to develop the Cotswold Youth Network. Active Impact received a small grant to facilitate the delivery of the following outcomes: strategic development within the Cotswold Youth Network, Parent Carer Survey to ascertain current access to activities locally and any barriers to participation faced by disabled children and their families in the Cotswold area, an Asset Map of current opportunities and a two day 'Inclusion Needs You' training programme delivered in a Cotswold Location. Some of this work carried over into next year with funding carried forward to support its completion.

Post 16 Consultancy - Community Circles

This grant enabled a partnership of local organisations coordinated by Active Impact to experiment with two new ways of supporting disabled and other potentially vulnerable young people, especially around the time of transition out of formal education. Young Gloucestershire developed a Pathways programme of one to one mentoring. Creative Sustainability established a thriving Welcome Group with a clear structure designed to help people contribute as well as receive within the group, developing both relationships and confidence. Forest Voluntary Action Forum are helping Forest Pulse set up a similar group, whilst Fair Shares in Gloucester have begun to incorporate some of the Welcome Group principles into their own youth provision.

Elements of the Community Circles work had stalled with the restrictions caused by Covid. So with agreement from GCC the remaining monies were distributed equally to the four organisations involved in delivering the related Building Connections work – Forest Voluntary Action Forum, Creative Sustainability, Young Gloucestershire and Fair Shares.

'Write Up Your Street' Fund from Barnwood Trust

The collaboration between Active Impact and the consultant running Write Up Your Street ended in June 2022. Funding that was underspent in Year One supported the winding up of this project including evaluation and reporting. A small final underspend amount was returned to Barnwood Trust.

HAF Inclusion Support - (HAF HAP)

A grant from GCC enabled Active Impact to deliver inclusion training and provide focussed support through site visits, email and phone calls to support local community activity providers in delivering an inclusive HAF programme.

15. Movements in funds (continued)

Purposes of restricted funds (continued)

Of Course We Can Partner Grants

As part of our Short Breaks Contract we receive an 'onwards' grant pot of £75,000 per full contract year. Using guidelines agreed by Gloucestershire County Council, with whom we have the contract, we disburse this grant in its entirety to local activity providers to enable them to provide subsidised short breaks for all disabled children in Gloucestershire. This is a universally accessible programme that does not require children to meet statutory eligibility criteria for Social Care funded short breaks. It provides disabled children with opportunities to enjoy new experiences and gain new skills outside of the home environment and gives parents a short break from their caring responsibilities.

Purposes of designated funds

Short Breaks Opportunity Fund

These are unrestricted donations the charity has received which they wish to use for the purpose of furthering their Short Breaks programme.

Short Breaks Contract Fund

Contracted funding commissioned by Gloucestershire County Council for Active Impact to increase inclusive practice in community based short breaks for disabled children in Gloucestershire through the coordination of the 'Of Course We Can' short breaks programme, including inclusion training, networking and general developmental support.

Neurodiversity Network Fund

Contracted funding jointly commissioned by Gloucestershire Integrated Care Board and Gloucestershire County Council for Active Impact to initiate and develop a user led network of activity providers focussed on increasing good practice in welcoming and including neurodivergent people in leisure activities.

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Notes to the financial statements

For the year ended 31 March 2023

15. Movements in funds (continued)				
Prior year comparative	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

16. Related party transactions

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