

FINAL STRAW FOUNDATION

England & Wales · Charity number 1191500

Details

Other names	FINAL STRAW SOLENT C.I.C.
Status	Registered
Legal form	CIO
Registered	2020-09-28
Register	View on the Charity Commission register

Contact

Address	15 St George's Avenue Havant Hampshire PO9 2RU
Phone	02393430078
Email	hello@finalstrawfoundation.org
Website	www.finalstrawfoundation.org

Activities

Objects: TO PROMOTE FOR THE PUBLIC BENEFIT, THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT, IN PARTICULAR BUT NOT EXCLUSIVELY BY:• PROTECTING COASTLINES, WATERWAYS AND OUTDOOR PUBLIC SPACES FROM LITTER AND PLASTIC POLLUTION• RAISING PUBLIC AWARENESS OF THE NEGATIVE ENVIRONMENTAL CONSEQUENCES OF PLASTIC POLLUTION AND SINGLE-USE PLASTIC.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£260,994	£295,594	-	-
2024-06-30	£253,791	£184,234	-	-
2023-06-30	£160,281	£143,646	-	-
2022-06-30	£120,672	£92,012	-	-
2021-06-30	£54,242	£19,493	-	-

Trustees

Name	Role	Appointed
Paul Hawkins	Chair	2020-09-28
George Yeoman		2024-06-27
Ian Sanderson Jubb		2020-09-28
Nicola Smith		2025-02-26
Pollyanna Abbe Smithson		2023-08-21
Thomas Granville Handley		2022-02-10
Wendy Bessant		2022-02-10

FINAL STRAW FOUNDATION

England & Wales - Charity number 1191500

Accounts

Final Straw Foundation – Report of the Trustees and Unaudited Financial Statements For
the period ending 30 June 2025

FINAL STRAW FOUNDATION

Registered Charity Number: 1191500

Trustees' Annual Report and Impact Summary

For the financial period from 1 July 2024 to 30 June 2025



Final Straw Foundation – Report of the Trustees and Unaudited Financial Statements For
the period ending 30 June 2025

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Final Straw Foundation – Report of the Trustees and Unaudited Financial Statements For the period ending 30 June 2025

Chair's Statement

I am pleased to present the Final Straw Foundation's Trustees' Annual Report for the year ending 30 June 2025. Over the past year the charity has continued to grow its impact across the Solent region through community action, environmental education, citizen science and marine restoration.

The dedication of our volunteers remains central to the charity's success. During the reporting period, 1,499 volunteers contributed more than 3,014 hours of their time to support beach cleans, environmental monitoring and educational activities.

This year has also seen significant progress in our marine restoration work with the installation of 10,000 native oysters within the Solent. Native oysters play an important ecological role in improving water quality and supporting marine biodiversity.

Education continues to be a cornerstone of our work. During the year the charity engaged 59 schools and reached 4,499 students through environmental education programmes.

Looking ahead, the trustees are confident the charity is well positioned to expand its environmental impact through partnerships with communities, researchers and environmental organisations.

Chair of Trustees

Final Straw Foundation

Impact Summary at a glance (2024–2025)

Environmental Action

- 59 beach cleans organised
- 3,183 kg of waste removed
- 2,635 volunteers engaged
- 3,014 volunteer hours contributed

Education & Youth Engagement

- 59 schools supported
- 4,499 students reached
- 36 Beach School sessions delivered

Citizen Science & Research

- 6 water monitoring sites
- 526 water samples collected

Marine Restoration

- 10,000 native oysters installed

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How Our Work Creates Environmental Impact (Theory of Change)

Community Action	Education & Awareness	Scientific Evidence	Environmental Impact
Beach cleans Volunteer engagement	School outreach Beach Schools	Water monitoring University collaboration	Cleaner coastlines Restored oyster habitats Improved ecosystem health

Final Straw Foundation – Report of the Trustees and Unaudited Financial Statements For
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Trustees' Annual Report

Reference and Administrative Details

Registered Charity Number

1191500

Registered Office

15 St Georges Avenue
Havant
PO9 2RU
United Kingdom

Trustees

Wendy Bessant
Thomas Handley
Paul Hawkins
Ian Jubb
Pollyanna Smithson
Nicola Smith
George Yeoman

Independent Examiner

Goff and Company Chartered Accountants
89 Havant Road
Emsworth
Hampshire
PO10 7LF

Bankers

The Cooperative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Commencement of activities

The CIO formally commenced activities on 28th September 2020 following the gift of total fund balances of £2,099.64 from Final Straw Solent CIC (Company number 11393298), whose activities this entity continues. The organisation is governed by a Constitution, having been amended by special resolution by the Trustees registered at Companies House on 28th September 2020, based on the Charity Commission model constitution for a Charitable Incorporated Organisation (CIO).

Structure, Governance and Management

Type of governing document

The charity is governed by a Constitution based on a Charity Commission constitution for a Charitable Incorporated Organisation (CIO)

How is the charity constituted?

The charity is a Charitable Incorporated Organisation (CIO).

Trustee selection methods

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New trustees are selected based on the skills and experience required to complement the existing board of trustees for the effective administration of the CIO.

New Trustees will be selected either through a direct approach by existing Trustees for specific skillsets, or by advertising the role on appropriate websites and/or press.

Policies and procedures adopted for the induction and training of trustees

New trustees meet with existing trustees and key members of staff to ensure they feel comfortable with the organisation and understand the charity's activities and governance structure.

Trustees are provided with the current constitution, the latest Trustees' Annual Report and accounts, and relevant Charity Commission guidance.

Trustees are also directed to useful information on their duties and responsibilities through the Charity Commission website.

Objectives and Activities

Summary of the purpose of the charity as set out in its governing document

To promote for the public benefit, the conservation, protection and improvement of the physical and natural environment, in particular but not exclusively by:

- Protecting coastlines, waterways and public spaces from litter and plastic pollution
- Raising public awareness of the environmental consequences of plastic pollution and single-use plastic.

Summary of the main activities in relation to those purposes for the public benefit

The charity develops and delivers community initiatives, educational programmes, volunteer activities and scientific collaborators aimed at protecting coastal environments and improving public awareness of environmental issues.

The main activities are carried out following 3 core aims.

- 1- The Protection and Restoration of the Solent
 - The protection and restoration of The Solent and its ecosystems.
 - Volunteers deliver hands-on environmental improvement.
- 2- Community Action
 - Empowering and supporting community and volunteer led action to protect and restore The Solent.
 - Volunteers lead, own, and sustain change locally.
- 3- Education
 - Delivering education that inspires understanding, stewardship and long-term behaviour change.
 - Volunteers learn through doing and go on to educate others.

As the charity has grown and matured, it has identified that gathering robust scientific evidence to support its campaigning is essential to give a sound base for its activities. As a co-founder of the Clean Harbours Partnership, the charity is starting to see this is filtering through, helping to apply pressure to polluters and help ensure solid evidence is in place for its campaigning efforts.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The trustees confirm that they have complied with their duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Contribution Made by Volunteers

The charity is always incredibly grateful to its passionate and dedicated volunteers. During the reporting period 2,635 volunteers contributed over 3,014 hours of their time supporting beach cleans, water monitoring and education activities.

Achievements and Performance

Community Action

Beach Clean-ups

The charity organised 59 beach cleans removing 3,183 kg of waste with the help of a diverse volunteer team. These dedicated individuals contributed their time regularly to our mission. Since the charity's inception, this initiative has now removed over 68,000 Kilograms of waste from the environment, significantly reducing pollution and improving the local ecosystem.

Borrow Bag Scheme

The Borrow Bag Scheme continued to expand during the financial period, with over 350 volunteers actively participating in sewing reusable fabric bags made from reclaimed, pre-loved materials. This initiative has prevented over 600 kilograms of fabric from reaching landfill and has contributed to an estimated reduction of 100,000 single-use plastic bags in circulation. Given the reusable nature of these fabric bags, their environmental impact is expected to increase over time.

Big Fish Sculptures

This year the decision has been made to retire all the big fish sculptures. Their impact has been incredible but with an increase in transport and repair costs these are not financially viable any longer.

Educational Outreach

The Final Straw Foundation delivered 36 Beach School sessions reaching 4,499 students across 59 schools. This accounting period saw the same remarkable impact numbers as last accounting period for all educational activities with Wild Beach Schools incredibly popular due to the nature of the activities, the blue health ethos and the learning outside of a

Final Straw Foundation – Report of the Trustees and Unaudited Financial Statements For the period ending 30 June 2025

standard classroom setting to connect children with their environment. Wild Beach School programme is specifically aimed specifically at primary school students who receive free school meals and are in receipt of ‘pupil premium’, who may not normally have access to the coastline. This programme requires additional funding in the form of transportation to remove a barrier to their attendance. Over the accounting period 50% of all attending school classes required assistance with transportation.

Protection and Restoration of The Solent

Final Straw Foundation installed 10,000 native oysters with the expert guidance from Blue Marine Foundation, following their installation guide and template. These installations have taken place over 4 sites along the Solent and a further 20,000 is planned for this autumn at new Solent sites.

Following founding and implementation of the innovative water project with Clean Harbours Partnership, the charity has begun a 365-day water sampling programme this past year to provide up-to-date daily E.coli, phosphate and nitrate records. This information will provide local individuals with information to make their own informed decisions if they wish to enter the water and form a part of a wider data set of water conditions along The Solent. To date 566 water samples have been taken and analysed across six monitoring sites.

Looking Ahead

The charity plans to continue expanding environmental education, citizen science monitoring and marine restoration initiatives across the Solent region while strengthening partnerships with universities and environmental organisations.

Principal Risks and Uncertainties

The trustees have considered the principal risks and uncertainties facing the charity and maintain a risk register which is reviewed regularly to ensure that appropriate controls and mitigation measures are in place. The main risks identified relate to the charities financial stability, potential disruption caused by external events, staffing capacity and continuity, and the need to maintain robust governance through clear policies and procedures. The trustees manage these risks through prudent financial oversight, diversified fundraising activity, careful management of staffing and operational costs, appropriate training and support for staff and volunteers, and the implementation of a comprehensive suite of governance policies. The trustees believe that these measures help ensure that the charity is well positioned to manage risks and continue delivering its charitable objectives.

Financial Review

Review of the charity's financial position at the end of the period

At the end of the financial period, the charity held funds of £115,000 of which £24,693 were restricted funds set aside for ongoing and upcoming projects, and £90,307 were unrestricted funds.

During the year, the charity reported a net operating deficit of £34,600. This reflects a **planned period of investment** in both programme delivery and team capacity to support future growth. This investment took place alongside a more challenging macroeconomic environment for donors and fundraising. The trustees are satisfied that this position was anticipated and that there is a **clear plan in place to maintain and strengthen income streams** through ongoing fundraising and partnership development.

The reduction in cash reserves during the period was also influenced by **targeted investment in new assets and infrastructure**, funded through ringfenced income to support the charity's future work and operational capacity. The charity continues to maintain robust financial controls and policies to manage cashflow and is **not in breach of its reserves policy or financial management requirements**.

Statement explaining the policy for holding reserves stating why they are held

The charity aims to hold total reserves of unrestricted funds to protect the charity against drops in income or allow it to take advantage of new opportunities.

Restructuring Fund: £36,000. This fund would be used to cover essential activities whilst sourcing income to a maximum of 6 months budgeted activity, with 2 staff members.

Dissolution Fund: £30,500, which would provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running the Final Straw Foundation until closure of the organisation.

The minimum reserves required is the Dissolution Fund. There are to be used to ensure we look at every alternative before dissolution of the charity. The trustees wish to maintain and enhance the size of the unrestricted funds over time appropriately to the growth of the charity in staffing and activities. The reserves held at the end of the reporting period were lower than the charity would like, however it is anticipated that in coming years this will improve and reach the preferred amount.

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Amount of reserves held

At the end of the reporting period, the charity held £90,307 in unrestricted funding, including enough reserves to cover the dissolution fund. The charity leadership is satisfied that the reserves held would be able to fund the restructuring or dissolution of the charity, if required. The restricted funding in place would also cover ongoing running project costs to see existing project commitments through to the end of the charity projects.

Explanation of any uncertainties about the charity continuing as a going concern

The trustees do not anticipate any uncertainties about the continuance of the charity as a going concern. The charity is growing and receiving more recognition and funding from a wider range of sources, and the key threats to the charity are being managed effectively by the core team and Trustees.

Declaration of Payment to a Trustee for Services

The Final Straw Foundation did not pay any trustees for their trustee services during this financial period.

In accordance with the charity's governing document and the Charities SORP, the board may approve agreements with trustees for the provision of specific goods or services, provided it is in the charity's best interest and managed to avoid any conflict of interest.

As disclosed in Note 10 to the financial statements, the charity entered into such an agreement with one trustee for the provision of essential operational services. Under this agreement, payments totalling £8,748 were made during the year. The trustees are satisfied that this arrangement is beneficial to the charity and offers clear value for money.

Declarations

The trustees declare that they have approved the trustees' report above.

Trustee Name

Signature

Date

Paul Hawkins

Paul Hawkins

15/04/2026

FINAL STRAW FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		134,790	123,390	258,180	253,791
Other trading activities	2	<u>2,814</u>	<u>-</u>	<u>2,814</u>	<u>-</u>
Total		<u>137,604</u>	<u>123,390</u>	<u>260,994</u>	<u>253,791</u>
EXPENDITURE ON					
Raising funds		1,393	-	1,393	343
Charitable activities					
Wages and pensions		139,238	21,550	160,788	133,120
Beach school		-	6,168	6,168	6,567
Borrow bags		568	555	1,123	1,143
Education station		3,770	3,546	7,316	3,622
Beach cleans		8,288	865	9,153	5,371
Clean harbours partnership		-	7,067	7,067	2,805
Community outreach programmes		8,227	-	8,227	-
Water quality programme		-	397	397	-
Biodiversity programme		-	50,000	50,000	-
Rent, rates and utilities		8,763	-	8,763	4,137
Insurance		1,248	-	1,248	1,118
General office costs		1,071	-	1,071	1,544
Software licences		1,042	-	1,042	3,674
Advertising		1,740	176	1,916	2,121
Staff training		1,191	-	1,191	773
Subscriptions		571	-	571	968
Repairs and equipment		264	-	264	183
Uniform		275	-	275	502
General administration		248	-	248	2
Bank charges		5	-	5	19
Depreciation		3,704	-	3,704	2,169
Governance costs		1,759	-	1,759	808
Bookkeeping costs		1,073	-	1,073	522
Big fish		3,360	-	3,360	-
Consultancy		<u>17,472</u>	<u>-</u>	<u>17,472</u>	<u>12,724</u>
Total		<u>205,270</u>	<u>90,324</u>	<u>295,594</u>	<u>184,235</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	<u>(67,666)</u>	<u>33,066</u>	<u>(34,600)</u>	<u>69,556</u>
		<u>24,825</u>	<u>(24,825)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(42,841)</u>	<u>8,241</u>	<u>(34,600)</u>	<u>69,556</u>

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RECONCILIATION OF FUNDS

Total funds brought forward	133,148	16,452	149,600	80,044
TOTAL FUNDS CARRIED FORWARD	<u>90,307</u>	<u>24,693</u>	<u>115,000</u>	<u>149,600</u>

FINAL STRAW FOUNDATION

BALANCE SHEET
30TH JUNE 2025

	Notes	Unrestricted fund £	Restricted fund £	30.6.25 Total funds £	30.6.24 Total funds £
FIXED ASSETS					
Tangible assets	6	30,021	-	30,021	16,611
CURRENT ASSETS					
Stocks	7	8,753	-	8,753	-
Cash at bank		<u>57,258</u>	<u>24,693</u>	<u>81,951</u>	<u>136,541</u>
		66,011	24,693	90,704	136,541
CREDITORS					
Amounts falling due within one year	8	(5,725)	-	(5,725)	(3,552)
NET CURRENT ASSETS		<u>60,286</u>	<u>24,693</u>	<u>84,979</u>	<u>132,989</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>90,307</u>	<u>24,693</u>	<u>115,000</u>	<u>149,600</u>
NET ASSETS		<u>90,307</u>	<u>24,693</u>	<u>115,000</u>	<u>149,600</u>
FUNDS	9				
Unrestricted funds				90,307	133,148
Restricted funds				<u>24,693</u>	<u>16,452</u>
TOTAL FUNDS				<u>115,000</u>	<u>149,600</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

FINAL STRAW FOUNDATION

BALANCE SHEET - continued
30TH JUNE 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13th April 2026 and were signed on its behalf by:

Paul Hawkins

P Hawkins (Chair) - Trustee

FINAL STRAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 10% on reducing balance
Office and computer equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Where goods are received as an in-kind donation, they will be valued at fair value. Fair value is the retail price of the goods or, when this is not available, it will be the price to bring the goods to a fit state to sell, including co-branding and associated costs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Treatment of excess restricted funds

Restricted funds are funds raised for, or otherwise subject to, specific purposes as defined by the donor. Once the purpose of a restricted fund has been fully achieved, the trustees review any unspent balance.

Where the original restriction has been met in full and there is no further obligation to use the funds for that purpose, any small surplus may, with the agreement of the donor (where practicable) or in accordance with charity law, be transferred to unrestricted funds to support the charity's general activities.

If donor consent cannot be obtained and the restriction prevents such a transfer, the trustees will consider applying to the Charity Commission for authority to vary or release the restriction under the Charities Act 2011.

All decisions relating to the treatment of restricted fund surpluses are approved by the trustees and recorded in the minutes.

2. OTHER TRADING ACTIVITIES

	30.6.25	30.6.24
	£	£
Shop income	<u>2,814</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	30.6.25	30.6.24
	£	£
Depreciation - owned assets	3,704	2,169
Other operating leases	7,800	-
Deficit on disposal of fixed assets	<u>5,999</u>	<u>-</u>

FINAL STRAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' salaries or other payroll benefits paid for the year ended 30th June 2025 nor for the year ended 30th June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2025 nor for the year ended 30th June 2024.

FINAL STRAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>211,715</u>	<u>42,076</u>	<u>253,791</u>
 EXPENDITURE ON			
Raising funds	132	211	343
Charitable activities			
Wages and pensions	118,638	14,482	133,120
Beach school	-	6,567	6,567
Borrow bags	-	1,143	1,143
Education station	-	3,622	3,622
Beach cleans	323	5,048	5,371
Clean harbours partnership	-	2,805	2,805
Rent, rates and utilities	4,137	-	4,137
Insurance	1,118	-	1,118
General office costs	1,544	-	1,544
Software licences	3,674	-	3,674
Advertising	2,121	-	2,121
Staff training	773	-	773
Subscriptions	968	-	968
Repairs and equipment	183	-	183
Uniform	502	-	502
General administration	2	-	2
Bank charges	19	-	19
Depreciation	2,169	-	2,169
Governance costs	808	-	808
Bookkeeping costs	522	-	522
Consultancy	<u>12,724</u>	<u>-</u>	<u>12,724</u>
Total	<u>150,357</u>	<u>33,878</u>	<u>184,235</u>
 NET INCOME	61,358	8,198	69,556
Transfers between funds	<u>48,077</u>	<u>(48,077)</u>	<u>-</u>
 Net movement in funds	109,435	(39,879)	69,556
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>23,713</u>	<u>56,331</u>	<u>80,044</u>
 TOTAL FUNDS CARRIED FORWARD	<u>133,148</u>	<u>16,452</u>	<u>149,600</u>

FINAL STRAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Office and computer equipment £	Totals £
COST			
At 1st July 2024	21,098	1,244	22,342
Additions	25,737	-	25,737
Disposals	(9,144)	-	(9,144)
Impairments	<u>(4,000)</u>	<u>-</u>	<u>(4,000)</u>
At 30th June 2025	<u>33,691</u>	<u>1,244</u>	<u>34,935</u>
DEPRECIATION			
At 1st July 2024	5,316	415	5,731
Charge for year	3,290	414	3,704
Eliminated on disposal	(3,145)	-	(3,145)
Impairments	<u>(1,376)</u>	<u>-</u>	<u>(1,376)</u>
At 30th June 2025	<u>4,085</u>	<u>829</u>	<u>4,914</u>
NET BOOK VALUE			
At 30th June 2025	<u>29,606</u>	<u>415</u>	<u>30,021</u>
At 30th June 2024	<u>15,782</u>	<u>829</u>	<u>16,611</u>

7. STOCKS

	30.6.25 £	30.6.24 £
Stocks	<u>8,753</u>	<u>-</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.25 £	30.6.24 £
Trade creditors	4,019	2,721
Social security and other taxes	-	1
Other creditors	-	830
Accrued expenses	<u>1,706</u>	<u>-</u>
	<u>5,725</u>	<u>3,552</u>

FINAL STRAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

9. MOVEMENT IN FUNDS

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	133,148	(67,666)	24,825	90,307
Restricted funds				
Restricted Funds	16,452	33,066	(24,825)	24,693
TOTAL FUNDS	<u>149,600</u>	<u>(34,600)</u>	<u>-</u>	<u>115,000</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	137,604	(205,270)	(67,666)
Restricted funds			
Restricted Funds	123,390	(90,324)	33,066
TOTAL FUNDS	<u>260,994</u>	<u>(295,594)</u>	<u>(34,600)</u>

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	23,713	61,358	48,077	133,148
Restricted funds				
Restricted Funds	56,331	8,198	(48,077)	16,452
TOTAL FUNDS	<u>80,044</u>	<u>69,556</u>	<u>-</u>	<u>149,600</u>

FINAL STRAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,715	(150,357)	61,358
Restricted funds			
Restricted Funds	42,076	(33,878)	8,198
TOTAL FUNDS	<u>253,791</u>	<u>(184,235)</u>	<u>69,556</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
Unrestricted funds				
General fund	23,713	(6,308)	72,902	90,307
Restricted funds				
Restricted Funds	56,331	41,264	(72,902)	24,693
TOTAL FUNDS	<u>80,044</u>	<u>34,956</u>	<u>-</u>	<u>115,000</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	349,319	(355,627)	(6,308)
Restricted funds			
Restricted Funds	165,466	(124,202)	41,264
TOTAL FUNDS	<u>514,785</u>	<u>(479,829)</u>	<u>34,956</u>

FINAL STRAW FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH JUNE 2025

10. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

In accordance with the Charities SORP (FRS 102), the charity discloses all material related-party transactions, including payments to trustees for the supply of services. During the year ended 30th June 2025, the charity entered into a formal agreement with one of its trustees for the provision of specialist services required in furtherance of the charity's objectives. The agreement was approved by the Board of Trustees, with the affected trustee not taking part in any discussion or decision relating to the arrangement. The agreement includes a cap on the maximum amount payable to the trustee for these services within any financial year.

Under this agreement, the trustee received payments totalling £8,748.00 during the year for the provision of storage costs for the Charity's events trailer, the fit-out, ongoing maintenance and transport of said trailer and of the big fish sculptures. All payments were made at a rate consistent with market value and on terms no more favourable than those available to the charity from unrelated third parties.

There were no such payments made in the year ended 30th June 2024.

FINAL STRAW FOUNDATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH JUNE 2025

	30.6.25 £	30.6.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	256,777	253,347
Gift aid	<u>1,403</u>	<u>444</u>
	258,180	253,791
Other trading activities		
Shop income	<u>2,814</u>	<u>-</u>
Total incoming resources	260,994	253,791
EXPENDITURE		
Other trading activities		
Purchases	1,393	343
Charitable activities		
Wages	157,811	129,575
Pensions	4,168	3,337
Rent	7,800	-
Rates and water	257	-
Insurance	1,248	1,118
Light and heat	706	237
Telephone	857	-
Advertising	1,916	2,121
Sundries	2,405	16,414
Depreciation of plant and machinery	3,290	1,754
Depreciation of office and computer equipment	414	415
Loss on disposal of tangible fixed assets	5,999	-
Impairment losses for tangible fixed assets	2,624	-
Charitable grants and projects	<u>84,402</u>	<u>14,867</u>
	273,897	169,838
Support costs		
Governance costs		
Bookkeeping	1,073	522
Accountancy and legal fees	1,759	808
Consultancy fees	<u>17,472</u>	<u>12,724</u>
	<u>20,304</u>	<u>14,054</u>

Final Straw Foundation – Report of the Trustees and Unaudited Financial Statements
For the period ending 30 June 2025

Total resources expended	<u>295,594</u>	<u>184,235</u>
Net (expenditure)/income	<u><u>(34,600)</u></u>	<u><u>69,556</u></u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FINAL STRAW FOUNDATION**

Independent examiner's report to the trustees of Final Straw Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th June 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Chris Bond

Chris Bond FCCA
The Association of Chartered Certified Accountants

Goff and Company Chartered Accountants
89 Havant Road
Emsworth
Hampshire
PO10 7LF

13th April 2026

FINAL STRAW FOUNDATION

England & Wales - Charity number 1191500

Accounts

FINAL STRAW FOUNDATION
REGISTERED CHARITY NUMBER: 1191500



Report of the Trustees and Unaudited Financial Statements
For the period ending 30th June 2024

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Trustees' Annual Report for the financial period from 1st July 2023 to 30th June 2024

The trustees of the charity present their report with the financial statements of the charity for the period ended 30th June 2024.

Reference and Administrative Details

Registered Charity Number

1191500

Registered Office

36 Oak Tree Drive
Emsworth
Hampshire
PO10 7UE

Trustees

Wendy Bessant
Thomas Handley
Paul Hawkins
Ian Jubb
Pollyanna Smithson (joined 21.08.2023)
George Yeoman (joined 27.06.2024)

Independent Examiner

Accountart
5 St Thomas Ave
Hayling Island
Hampshire
PO11 0ET

Bankers

The Cooperative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Commencement of Activities

The CIO formally commenced activities on 28th September 2020 following the gift of total fund balances of £2,099.64 from the Final Straw Solent CIC (Company number 11393298), whose activities this entity continues. It is governed by a Constitution, having been amended by special resolution by the Trustees registered at Companies House on 28th September 2020.

Structure, Governance and Management

Type of governing document

The charity is governed by a Constitution based on a Charity Commission model constitution for a Charitable Incorporated Organisation (CIO).

How is the charity constituted?

The charity is a Charitable Incorporated Organisation (CIO).

Trustee selection methods

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New trustees are selected based on the skills and experience required to complement the existing board of trustees for the effective administration of the CIO.

New Trustees will be selected either through a direct approach by existing Trustees for specific skillsets, or by advertising the role on appropriate websites and/or press.

Policies and procedures adopted for the induction and training of trustees

New trustees meet with existing trustees and key members of staff to ensure that they feel comfortable with the organisation and happy to become part of the team.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment a copy of the current version of the current constitution and a copy of the CIO's Latest Trustees' Annual Report and statement of accounts.

Trustees are also directed to useful information on their duties and responsibilities through the Charity Commission website.

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

To promote for the public benefit, the conservation, protection and improvement of the physical and natural environment, in particular but not exclusively by:

- protecting coastlines, waterways and outdoor public spaces from litter and plastic pollution
- raising public awareness of the negative environmental consequences of plastic pollution and single-use plastic.

Summary of the main activities in relation to those purposes for the public benefit

1. Create innovative projects at individual, community, commercial and wider societal levels that reduce or inspire the reduction of waste and conservation of the natural environment, ranging from art installations to accreditation schemes.

These engage the public and businesses to consider how they can make simple changes to reduce their single-use plastic 'footprint', particularly focussing on items that are not totally necessary. A reduction in use of these items will naturally lead to less single-use plastic entering our environment, damaging wildlife and potentially human health. Key activities in this period included rolling out the charity's Borrow Bag scheme to more areas and consolidating existing schemes, ensuring the Big Fish Sculptures were used effectively and seeing the continued success and interest in the Drain Art Scheme. The charity helped to spearhead the largest citizen science programme of its kind through the Clean Harbours Partnership, taking water samples to identify what really is in our local harbour waters.

2. Use our existing base of schools to continue to work with students to highlight our agenda and reach out through councils and networks to engage new schools and educational groups. Create new educational materials that align to the National Curriculum and are easy for schools to access through links with schools and teachers and our outreach team.

Education is key to helping students to understand the impact of single-use plastic on the environment so that we can start to reduce it. This includes encouraging students not to litter and to foster a sense of ownership of our fragile marine and natural environments. Over this accounting period, the charity delivered educational activities to over 70 schools in the local area, reaching nearly 4,500 students directly, in addition to working with nearly 10,000 students remotely.

3. Run regular clean-up events and ensure a sound volunteer programme that encourages and supports volunteers through events and digital sign-up options.

Volunteers are vital to helping clean up our local coastlines and countryside. The charity aims to continue to grow the volunteer base to help on beach cleans and public space clean-ups. These organised events also help bring communities together and can help with improving mental health through the positive effects of exercise and being outdoors, and meeting new, like-minded people. With the help of dedicated volunteers, the charity picked up over 3,600 kgs of rubbish over 51 clean-up events from Solent shores and public spaces, helped by over 1,500 beach clean volunteers.

4. Collaborate with local universities and other NGO's to develop and implement scientific studies that support activities with a robust body of evidence

As the charity has grown and matured, it has identified that gathering robust scientific evidence to support its campaigning is essential to give a sound base for its activities. As a co-founder of the Clean Harbours Partnership, the charity is starting to see this filtering through, helping to apply pressure to polluters and help ensure solid evidence is in place for its campaigning efforts.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The trustees have had regard to and complied with the Charity Commission's guidance on public benefit.

Contribution made by volunteers

The charity is always grateful to its passionate and dedicated volunteers. Over 1,600 volunteers helped the charity to carry out its activities in the period to the end of June 2024, donating over 3,000 hours of their time. This includes volunteers who helped with beach cleans, took water samples for water quality testing, sewed reusable bags in the Borrow Bag scheme, made bug and bird houses and much more.

Achievements and Performance

Summary of the main achievements of the charity

Educational Outreach

The Final Straw Foundation reached nearly 4,500 students at schools from early years to key stage 4 through wild beach school sessions, assemblies, workshops and talks over the financial period of this report.

This accounting period saw the growth of the Wild Beach School programme, an immersive experience outdoors on the shoreline that aims to connect children with the environment. This programme is aimed specifically at primary schools with higher levels of students who receive free school meals and are on 'pupil premium', who may not normally have access to the coastline. The programme aims to offer a day of learning on the beach, out of the normal school environment, to encourage students to connect more with nature and thereby instil a sense of stewardship over our precious marine environments and wildlife. By the end of June 2024, 1,148 students had attended our Wild Beach School sessions over the course of the year from 22 different schools. We secured funding to offer transport to many of these schools, which would otherwise have been a barrier to their attendance. Of these students, 25 children had never been to the beach before despite living within 5 miles of the coastal area, and 291 children were on 'pupil premium' receiving free school meals (over 25%).

Over the accounting period the charity collaborated with Hampshire Youth Parliament to run a full-day Eco-Conference for secondary school children. At no cost to the schools that attended to ensure that cost was not a barrier to any students, over 100 students from several schools in Hampshire attended. The event brought together expert speakers, hands-on displays and interactive workshops that highlight the issues around climate and pollution that we face and innovative ways people have been tackling them.

The charity also continued to work with Duke of Edinburgh students. 46 D of E volunteers carried out beach and countryside clean-ups, sewed fabric bags and helped with social media content. In total, over 500 bags of rubbish (approximately 1000kgs) were collected by the students, and many students commented that they would continue to litter pick after taking part in the volunteering and that their perspective on litter had changed or they had become more acutely aware of the consequences of littering and waste.

Community Engagement Programme

Beach Clean-Ups

Between 1st July 2023 and 30th June 2024, the Final Straw Foundation successfully conducted 51 beach clean-ups, engaging a total of 1,574 volunteers from diverse age groups. These dedicated individuals contributed their time regularly, resulting in the collection of 3,660 kilograms of waste from local beaches and countryside. Since the charity's inception, this initiative has now removed over 45,000 kilograms of waste from the environment, significantly reducing pollution and improving the local ecosystem.

Borrow Bag Scheme

The Borrow Bag scheme continued to expand during the financial period, with over 100 volunteers actively participating in sewing reusable fabric bags made from reclaimed, pre-loved materials. This initiative has prevented over 300 kilograms of fabric from reaching landfill and has contributed to an estimated reduction of 30,000 single-use plastic bags in circulation. Given the reusable nature of these fabric bags, their environmental impact is expected to increase over time.

Big Fish Sculptures

The charity's Big Fish Sculpture project remained a key visual and interactive element in raising awareness about plastic pollution. These sculptures are designed to collect single-use plastic bottles and aluminium cans, diverting them from general waste and promoting recycling.

During this financial year, three sculptures remained in fixed locations:

- Lancing
- Portsmouth
- Bournemouth & Poole (rotating within this area)

Additionally, we continued to move the mobile sculpture, Nellie, across the region, making appearances at key coastal locations including Hayling Island, Gosport, and Hamble. These installations have engaged thousands of members of the public, reinforcing the importance of reducing plastic waste and making sustainable choices.

Clean Harbours Partnership

As a founding member of the Clean Harbours Partnership (CHP), the Final Straw Foundation has played an integral role in addressing sewage and chemical pollution in Langstone and Chichester Harbours. Through this initiative, the largest citizen science programme of its kind, empowering volunteers to collect and analyse water samples for various pathogens and chemical pollutants.

Key achievements during this period include:

- Ongoing scientific testing revealing consistently high levels of *E. coli* and other contaminants in local waters.
- Collaborative research with the University of Portsmouth and Brunel University, leading to peer-reviewed scientific studies scheduled for publication in early 2025.
- Public outreach efforts aimed at increasing awareness of water quality issues and holding major polluters accountable.

Business Engagement & Sustainability Initiatives

The Final Straw Foundation continued its commitment to sustainability through active collaboration with businesses. The charity's marine business accreditation scheme, developed in partnership with The Green Blue (the environmental initiative of the Royal Yachting Association), remained operational throughout the financial year. Additionally, significant progress was made in redeveloping the accreditation platform, which is scheduled for relaunch in early 2025. This expanded platform will be accessible to a wider range of organisations, including businesses, charities, and community groups, further promoting sustainable practices across multiple sectors.

Press Engagement & Public Outreach

Throughout the financial period, the Final Straw Foundation received significant media coverage, helping to amplify awareness of both **plastic pollution in our oceans** and **sewage pollution in local waterways**. The charity's work was featured across **television, print, and online media**, reaching an estimated **10 million people**. Notable appearances included segments on **BBC local news**, **ITV News**, and a **Channel 4 documentary with Joe Lycett**, among other national and regional news platforms. This media exposure played a crucial role in educating the public, influencing policy discussions, and encouraging positive behavioural change towards environmental sustainability.

Financial Review

Review of the charity's financial position at the end of the period

At the end of the financial period, the charity held funds of £149,601, of which £16,452 were restricted funds set aside for ongoing and upcoming projects, and £133,149 were unrestricted funds.

Statement explaining the policy for holding reserves stating why they are held

The charity aims to hold total reserves of unrestricted funds to protect the charity against drops in income or allow it to take advantage of new opportunities.

Restructuring Fund: £36,000. This fund would be used to cover essential activities whilst sourcing income to a maximum of 6 months budgeted activity, with 2 staff members.

Dissolution Fund: £30,500, which would provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running the Final Straw Foundation until closure of the organisation.

The minimum reserves required is the Dissolution Fund. These are to be used to ensure we look at every alternative before dissolution of the charity. The Trustees wish to maintain and enhance the size of the unrestricted funds over time appropriately to the growth of the charity in staffing and activities. The reserves held at the end of the reporting period were lower than the charity would like, however it is anticipated that in coming years this will improve and reach the preferred amount.

Amount of reserves held

At the end of the reporting period, the charity held £133,149 in unrestricted funding, including enough reserves to cover the dissolution fund. The charity leadership is satisfied that the reserves held would be able to fund the restructuring or dissolution of the Charity, if required. The restricted funding in place would also cover ongoing running costs to see existing project commitments through to the end of charity projects.

Explanation of any uncertainties about the charity continuing as a going concern

The Trustees do not anticipate any uncertainties about the continuance of the charity as a going concern. The charity is growing and receiving more recognition and funding from a wider range of sources, and the key threats to the charity are being managed effectively by the core team and Trustees.

The charity's principal sources of funds

Core funds

During the reporting period, the charity received £26,523 in core funding from the National Lottery Community Fund, as part of a five-year grant programme. The charity also received £36,000 from Aspen Insurance. Additional smaller unrestricted grants and

£25,000 from Society Trust, £15,000 from Ocean Family and £20,000 from Tenzing & Piton Trust. Other unrestricted funding included donations through Milkywire, 1% for the Planet and online giving sites such as JustGiving, as well as various school and community fundraising fundraising.

Restricted funds

The charity was awarded the following restricted grants during the reporting period.

- £15,000 from the Roddick Foundation of which £3,750 was spent and the balance of £11,250 carried over to the following year.
- £2,500 from Naturesave Trust towards borrow bags, all spent in this year.
- £1,125 from Tesco Groundwork UK towards Beach Cleans all spent in this year.

- £10,000 from the Fatface Foundation and £9,992 from the National Lottery Community Fund towards Education Station, £16,445.50 of this was spent during this year and the balance of £3,546.50 carried forward to following year.
- £500 from Nats en Route towards beach cleans, all spent in this year.
- £2,960 from Mangopay Crowdfunding used for Beach Schools, all spent in this year.
- £100 Big fish and £1,555.83 Clean Harbours Partnership reserved funds brought forward at the beginning of this year have not been spent and are carried forward to 2024/25.

With the end of the financial period falling at the end of June, any restricted funding that spanned wider timescales or did not have fixed periods, that was not completely spent by the year end was carried over to the projects as they continued into the next financial period.

A description of the principal risks facing the charity

1. **Lack of financial surety.** We need to ensure that we secure enough funding through grants and donations to continue to run our core activities. We will do this through researching and applying for funding from appropriate funding bodies, and encouraging public donor support.
2. **Uncertainty due to pandemic.** We need to make sure that the charity is robust enough in terms of funding and staffing to weather any more storms brought by Covid-19 or other unexpected events. We will ensure that we do not 'over-staff' and will keep a close eye on costs. We have already successfully managed to withstand Covid uncertainty through close management of funds and moving much of our work online when required.
3. **Mismanagement and Staff Churn or Sick Leave:** We will ensure that staff and volunteers receive appropriate training for their roles and that we use the appropriate external consultants to run the charity effectively. We will also ensure that the team have a spread of skills to cover roles in case of any staff sick leave or other absence for a suitable period of time.
4. **Lack of policies and procedures:**
Previously, there was a risk due to the absence of formal policies to guide the charity's governance and day-to-day operations. This could have led to inconsistent decision-making, compliance issues, and unclear expectations for staff and volunteers. We have now addressed this by introducing a full suite of core policies and procedures, ensuring that the charity operates in a structured, transparent, and compliant manner.

Declaration of Payment to a Trustee for Services

The Final Straw Foundation did not pay any trustees for services in this financial period.

Declarations

The trustees declare that they have approved the trustees' report above.



Signed on behalf of the charity's trustees:

Signature(s)

A handwritten signature in black ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Full name(s)

Paul Hawkins

Position
(Secretary, Chair
etc)

Chair of Trustees

Date

22nd April 2025

FINAL STRAW FOUNDATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £ Restricted Funds	2024 £ Designated Funds	2024 £ Unrestricted Funds	2024 £ Total Funds	2023 £
Incoming resources						
Incoming resources from generated funds:						
Legacies and donations		-	-	-	-	-
Investment income (2018-2020)		-	-	-	-	-
Incoming resources from charitable activities:						
Donations		42,077	-	211,270	253,347	145,965
Other operating income		-	-	444	444	14,316
Total incoming resources		42,077	-	211,714	253,791	160,281
Resources expended						
Costs of generating voluntary income	2	2,809	-	-	2,809	1,410
Charitable activities:						
Public beach cleans, educational and community outreach programme	3	31,070	-	149,335	180,405	141,168
Governance costs		-	-	1,020	1,020	1,068
Total resources expended		33,879	-	150,355	184,234	143,646
Net incoming resources before transfers		8,198	-	61,359	69,557	16,635
Net movement in funds for the year		8,198	-	61,359	69,557	16,635
Total funds at 1 July 2024	11	56,331	-	23,713	80,044	63,409
Prior period adjustment		(48,077)	-	48,077	-	63,409
Total funds at 30 June 2024		16,452	-	133,149	149,601	80,044

All recognised gains and losses are reflected through the Statement of Financial Activities, and therefore no separate Statement of Total Recognised Gains and Losses is disclosed.

FINAL STRAW FOUNDATION CIO

BALANCE SHEET

AS AT 30 JUNE 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	6	16,612	<i>9,582</i>
Current assets			
Cash at bank and savings	8	136,541	<i>77,944</i>
Creditors: amounts falling due within one year	9	(3,552)	<i>(7,482)</i>
Net current assets		132,989	<i>70,462</i>
Net assets		149,601	<i>80,044</i>
Charity funds	11		
Restricted fund		16,452	<i>56,331</i>
Unrestricted funds		133,149	<i>23,713</i>
		149,601	<i>80,044</i>

The notes on pages 3 To 7 Form part of these accounts.

The accounts were approved by the board on / / and signed on behalf of the board by

Trustee

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

1 Principal accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice (FRS 102), Accounting by Charities issued in January 2019 .

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiners fees and costs linked to the strategic management of the charity.

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of VAT.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	3 years straight line
Fixtures, fittings and equipment	10% reducing balance

Pensions

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

2 Resources expended	2024 Restricted Funds	2024 Designated Funds	2024 Unrestricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£	£
Costs of generating income					
Clean harbours partnership	2,805	-	-	2,805	1,254
Eco club costs	4	-	-	4	156
	<u>2,809</u>	<u>-</u>	<u>-</u>	<u>2,809</u>	<u>156</u>
3 Costs of providing public beach cleans, educational and community outreach programme					
Education station	3,622	-	3,622	3,622	-
Transport to beach cleans and other purchases	5,252	-	736	5,988	2,136
Purchases	1,146	-	4,538	5,684	13,657
Insurance	-	-	1,118	1,118	713
Miscellaneous	-	-	618	618	382
Wages, salaries and staff training	14,482	-	110,853	125,335	101,699
Bookkeeping and fundraising consultancy	-	-	13,246	13,246	6,729
Bank charges	-	-	19	19	444
Beach school	6,568	-	-	6,568	4,279
Staff training	-	-	773	773	1,281
Administration expenses	-	-	926	926	1,039
Pensions/subscriptions	-	-	3,337	3,337	1,585
Employers NIC	-	-	4,240	4,240	2,154
Subscriptions	-	-	968	968	360
Advertising	-	-	2,121	2,121	207
Trustee meeting costs	-	-	-	-	154
General admin - software	-	-	3,674	3,674	3,284
Depreciation	-	-	2,168	2,168	1,065
	<u>31,070</u>	<u>-</u>	<u>149,335</u>	<u>180,405</u>	<u>141,168</u>
4 Governance costs					
Accountancy	-	-	1,020	1,020	1,068
	<u>-</u>	<u>-</u>	<u>1,020</u>	<u>1,020</u>	<u>1,068</u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

3 Staff costs	2024	2024	2024	2024	2023
	Restricted	Designated	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
Salaries and wages	14,482	-	110,853	125,335	101,699
	14,482	-	110,853	125,335	101,699

The average monthly number of employees during the year was as follows:

	2024	2023
Admin staff	6	4

No employees received remuneration amounting to more than £60,000 in either year.

4 Net incoming resources	2024	2024	2024	2024	2023
	Restricted	Designated	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	£	£
This is stated after charging:					
Depreciation of owned fixed assets	-	-	2,168	2,168	1,065

5 Interest payable	2024	2023
	£	£
Interest payable	-	7,839
Non-equity dividends	-	-

6 Tangible fixed assets	Plant and machinery
	£
Cost/valuation	
Cost or valuation	13,144
Additions	9,198
At end of year	22,342
Depreciation	
At beginning of year	3,562
Charge for the year	2,168
At end of year	5,730
Net book value	
At 30 June 2024	16,612
<i>At 30 June 2023</i>	<i>9,582</i>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

7 Debtors	2024	2023
	£	£
8 Bank balances		
Current accounts	136,541	77,944
Savings accounts	-	-
Petty cash	-	-
	136,541	77,944
9 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	2,720	6,355
Other taxes and social security costs	1	-
Other creditors	831	1,127
	3,552	7,482

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

10 Provisions for liabilities

11 Statement of funds

	Brought Forward	Incoming Resources	Resources Expended	Transfers and/or revaluations	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General funds	23,713	211,714	(150,355)	-	85,072
Prior period adjustment	-	-	-	-	-
Total general funds as restated	23,713	211,714	(150,355)	-	85,072
Prior period adjustment	48,077				48,077
	<u>71,790</u>	<u>211,714</u>	<u>(150,355)</u>	<u>-</u>	<u>133,149</u>
Designated funds					
Sinking fund		-	-	-	-
Restricted funds					
Fish sculptures, staff costs and composting	56,331	42,077	(33,879)	-	64,529
Prior period adjustment	(48,077)				(48,077)
	<u>8,254</u>	<u>42,077</u>	<u>(33,879)</u>	<u>-</u>	<u>16,452</u>
	<u>80,044</u>	<u>253,791</u>	<u>(184,234)</u>	<u>-</u>	<u>149,601</u>
Carried forward	<u>80,044</u>	<u>253,791</u>	<u>(184,234)</u>	<u>-</u>	<u>149,601</u>
Designated funds					
There are currently no designated funds.					

12 Analysis of net assets between funds

	2024 Restricted Funds	2024 Designated Funds	2024 Unrestricted Funds	2024 Total Funds	2023 Total Funds
	£	£	£	£	£
Tangible assets	7,953	-	8,659	16,612	9,582
Current assets	77,944	-	58,597	136,541	77,944
Creditors due in one year	(7,482)	-	3,930	(3,552)	(7,482)
At end of year	<u>£91,559</u>	<u>-</u>	<u>74,654</u>	<u>149,601</u>	<u>80,044</u>

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

FINAL STRAW FOUNDATION CIO

I report on the accounts of the Charity for the year ended 30 June 2024, which are set out on pages 1 To 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

V J Rogers

Chartered Certified Accountant

**AccountArt
5 St Thomas Avenue
Hayling Island
Hampshire
PO11 0ET**

Date: 10 April 2025

FINAL STRAW FOUNDATION

England & Wales - Charity number 1191500

Accounts



**Report of the Trustees and Unaudited Financial Statements
For the period ending 30th June 2023**

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Trustees' Annual Report for the financial period from 1st July 2022 to 30th June 2023

The trustees of the charity present their report with the financial statements of the charity for the period ended 30th June 2023.

Reference and Administrative Details

Registered Charity Number

1191500

Registered Office

36 Oak Tree Drive
Emsworth
Hampshire
PO10 7UE

Trustees

Mr T. Babb	Resigned 01.03.2023
Mrs W. Bessant	
Mr T.G. Handley	
Mr P.M. Hawkins	
Mr I.S. Jubb	

Independent Examiner

Accountart
5 St Thomas Ave
Hayling Island
Hampshire
PO11 0ET

Bankers

The Cooperative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Commencement of Activities

The CIO formally commenced activities on 28th September 2020 following the gift of total fund balances of £2,099.64 from the Final Straw Solent CIC (Company number 11393298), whose activities this entity continues. It is governed by a Constitution, having been amended by special resolution by the Trustees registered at Companies House on 28th September 2020.

Structure, Governance and Management

Type of governing document

The charity is governed by a Constitution based on a Charity Commission model constitution for a Charitable Incorporated Organisation (CIO).

How is the charity constituted?

The charity is a Charitable Incorporated Organisation (CIO).

Trustee selection methods

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New trustees are selected based on the skills and experience required to complement the existing board of trustees for the effective administration of the CIO.

New Trustees will be selected either through a direct approach by existing Trustees for specific skillsets, or by advertising the role on appropriate websites and/or press.

Policies and procedures adopted for the induction and training of trustees

New trustees meet with existing trustees and key members of staff to ensure that they feel comfortable with the organisation and happy to become part of the team.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment a copy of the current version of the current constitution and a copy of the CIO's Latest Trustees' Annual Report and statement of accounts.

Trustees are also directed to useful information on their duties and responsibilities through the Charity Commission website.

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

To promote for the public benefit, the conservation, protection and improvement of the physical and natural environment, in particular but not exclusively by:

- protecting coastlines, waterways and outdoor public spaces from litter and plastic pollution
- raising public awareness of the negative environmental consequences of plastic pollution and single-use plastic.

Summary of the main activities in relation to those purposes for the public benefit

1. *Create innovative projects at individual, community, commercial and wider societal levels that reduce or inspire the reduction of waste and conservation of the natural environment, ranging from art installations to accreditation schemes.*

These will help to engage the public and businesses to consider how they can make simple changes to reduce their single-use plastic 'footprint', particularly focussing on items that are not totally necessary. A reduction in use of these items will naturally lead to less single-use plastic entering our environment, damaging wildlife and potentially human health. Key activities in this period included rolling out the charity's Borrow Bag scheme to more areas and consolidating existing schemes, ensuring the Big Fish Sculptures were used effectively and seeing the continued success and interest in the Drain Art Scheme. The charity helped to spearhead the largest citizen science programme of its kind through the Clean Harbours Partnership, taking water samples to identify what really is in our local harbour waters.

2. *Use our existing base of schools to continue to work with students to highlight our agenda and reach out through councils and networks to engage new schools and educational groups. Create new educational materials that align to the National Curriculum and are easy for schools to access through links with schools and teachers and our outreach team.*

Education is key to helping students to understand the impact of single-use plastic on the environment so that we can start to reduce it. This includes encouraging students not to litter and to foster a sense of ownership of our fragile marine and natural environments. Over this accounting period, the charity delivered educational activities to over 65 schools in the local area, reaching nearly 5,000 students directly, in addition to working with nearly 15,000 students remotely.

3. *Run regular clean-up events and ensure a sound volunteer programme that encourages and supports volunteers through events and digital sign-up options.*

Volunteers are vital to helping clean up our local coastlines and countryside. The charity aims to continue to grow the volunteer base to help on beach cleans and public space clean-ups. These organised events also help bring communities together and can help with improving mental health through the positive effects of exercise and being outdoors, and meeting new, like-minded people. With the help of dedicated volunteers, the charity picked up over 3,500 kgs of rubbish over 45 clean-up events from Solent shores and public spaces, helped by nearly 2,500 beach clean volunteers.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The trustees have had regard to and complied with the Charity Commission's guidance on public benefit.

Contribution made by volunteers

The charity is always grateful to its passionate and dedicated volunteers. Nearly 2,500 volunteers helped the charity to carry out its activities in the period to the end of June 2023. This includes volunteers who helped with beach cleans, took water samples for water quality testing, sewed reusable bags in the Borrow Bag scheme, made bug and bird houses and much more.

Achievements and Performance

Summary of the main achievements of the charity

Educational Outreach

The Final Straw Foundation reached nearly 5,000 students at 65 schools from early years to key stage 4 through wild beach school sessions, assemblies, workshops and talks over the financial period of this report.

This accounting period saw the growth of the Wild Beach School programme, an immersive experience outdoors on the shoreline that aims to connect children with the environment. This programme is aimed specifically at primary schools with higher levels of students who receive free school meals and are on 'pupil premium', who may not normally have access to the coastline. The programme aims to offer a day of learning on the beach, out of the normal school environment, to encourage students to connect more with nature and thereby instil a sense of stewardship over our precious marine environments and wildlife. By the end of June 2023, over 600 students had attended our Wild Beach School sessions over the course of the year from 15 different schools. We secured funding to offer transport to many of these schools, which would otherwise have been a barrier to their attendance. Of these students, 26 children had never been to the beach before despite living within 5 miles of the coastal area.

Over the accounting period the charity ran two full-day Eco-Conferences for secondary school children. We held these events at no cost to the schools that attended to ensure that cost was not a barrier to any students. With over 300 students from 19 different schools, the events bring together expert speakers, hands-on displays and interactive workshops that highlight the issues we face and innovative ways people have been tackling them. They invite the children to get involved and put forward their suggestions with confidence. At time when eco-anxiety is at an all time high, the conferences aim to fill students with hope and highlight innovation and positive developments in the battle against plastic pollution and climate change.

The charity also continued to work with Duke of Edinburgh students. 28 D of E volunteers carried out beach and countryside clean-ups, sewed fabric bags and helped with social media content. In total, over 250 bags of rubbish (approximately 700kgs) were collected by the students, and many students commented that they would continue to litter pick after taking part in the volunteering and that their perspective on litter had changed or they had become more acutely aware of the consequences of littering and waste.

Community Engagement Programme

Clean-ups

Over the period spanning 1st July 2022 to the 30th June 2023, we ran 45 beach cleans. We were joined by 2,476 fantastic volunteers of all ages, some regularly, and picked up 3,523 kilograms of waste from beaches and countryside in our area of operations. This brings our total kgs collected by the organisation since it first started to over 42,000 kgs.

Borrow Bag Scheme

The charity's Borrow Bag scheme continued to grow over the financial period, with over 50 volunteers sewing bags made from reclaimed, pre-loved fabric, saving over 200kgs of fabric from landfill and potentially ensuring a reduction of 25,000 single-use plastic bags used, with scope for many more with time as the fabric bags are continued to be used.

Big Fish Sculptures

The charity was pleased to see the continued success of its existing big fish sculptures along the charity's coastal area of operations. These are used to collect single-use plastic bottles and aluminium cans that would otherwise end up littered or in the general waste stream rather than being recycled. Three of the sculptures remain in place - Lancing and Portsmouth, with a Bournemouth and Poole sculpture limited to moving around that area. The final sculpture, Nellie, is mobile and moves around the area. Over this financial period it visited Southsea, Hayling Island, Portsmouth, Westbourne and Chichester. It will have been seen by and engaged thousands of members of the public, highlighting the issue of plastic pollution and encouraging people to make sustainable choices to avoid single-use plastic.

Clean Harbours Partnership

The Final Straw Foundation is a founding member of the Clean Harbours Partnership, a group established to tackle sewage pollution in Langstone and Chichester Harbours. Through CHP, we devised the largest citizen science programme of its kind with volunteers taking water samples to test the water quality for a variety of pathogens and chemicals. The aim of the partnership is to highlight for the public benefit exactly what is in our harbour water, keep local people informed about water quality through rigorous scientific sample testing, and to put pressure on the major polluters to the harbours. Over the financial period, the Partnership, including members of the charity's team, took water samples that highlighted high levels of *E.coli* and other pathogens as well as various chemicals at relatively high concentrations. Collaborating with the University of Portsmouth and Brunel University, the samples were collected over this financial period ready to be processed and interpreted.

Working with Small Businesses

The Final Straw Foundation continued to work with businesses on sustainability wherever possible throughout the period. The charity's accreditation scheme for marine businesses, clubs and centres, in partnership with The Green Blue, the environmental arm of the RYA, continued over the financial year. This helps to guide and encourage organisations to reduce their single-use plastic consumption and put in place environmental officers and processes to take positive steps to being more environmentally sustainable. By the end of the accounting period, over 60 organisations had signed up for the scheme, with several achieving their bronze-level accreditation. In this financial year the charity also started the redevelopment of the online accreditation, which should be finalised and rolled out fully in 2024.

Financial Review

Review of the charity's financial position at the end of the period

At the end of the financial period, the charity held funds of £80,044, of which £56,331 were restricted funds set aside for ongoing and upcoming projects, and £23,713 were unrestricted funds.

Statement explaining the policy for holding reserves stating why they are held

The charity aims to hold total reserves of unrestricted funds to protect the charity against drops in income or allow it to take advantage of new opportunities.

Restructuring Fund: £24,600. This fund would be used to cover essential activities whilst sourcing income to a maximum of 3 months budgeted activity, with 3 staff members.

Dissolution Fund: £23,000, which would provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running the Final Straw Foundation until closure of the organisation.

The minimum reserves required are either the Restructuring Fund or the Dissolution Fund. These are to be used to ensure we look at every alternative before dissolution of the charity. The Trustees wish to maintain and enhance the size of the unrestricted funds over time appropriately to the growth of the charity in staffing and activities. The reserves held at the end of the reporting period were lower than the charity would like, however it is anticipated that in coming years this will improve and reach the preferred amount.

Amount of reserves held

At the end of the reporting period, the charity held £23,713 in unrestricted reserves. The charity leadership is satisfied that the reserves held would be able to fund the restructuring or dissolution of the Charity, if required. The restricted funding in place to see existing project commitments through to the end of the project are also available if required.

Explanation of any uncertainties about the charity continuing as a going concern

The Trustees do not anticipate any uncertainties about the continuance of the charity as a going concern. The charity is growing and receiving more recognition and funding from a wider range of sources, and the key threats to the charity are being managed effectively by the core team and Trustees.

The charity's principal sources of funds

Core funds

During the reporting period, the charity received £25,750 in core funding from the National Lottery Community Fund, as part of a five-year grant programme. The charity also received £36,000 from Aspen Insurance. Additional smaller unrestricted grants and

funding included donations through Milkywire, 1% for the Planet and online giving sites such as JustGiving, as well as various school and community fundraising fundraising.

Restricted funds

The charity was awarded the following restricted grants during the reporting period.

- £13,500 from Ambers Fund, to go towards the Charity's educational outreach activities (staff salaries). This was spread as a monthly payment of £1,500 and all the funding was used appropriately over the financial period.
- £800 from Havant Borough Council towards the Borrow Bags project for venue hire and project costs. All the funding was used appropriately over the financial period.
- £10,000 from the Roddick Foundation towards the Clean Harbours Partnership project. A further £2,200 in funding from Bosham Sailing Club was received for the project. £1254 of this funding was used towards the project before the end of the financial period, with the remainder carried over for the ongoing project costs in the subsequent financial year.
- £10,000 from the Hampshire and Isle of Wight Community Foundation for the Charity's Youth Eco Conferences. £9,168 of the funding was used before the end of the financial year with the remainder carried over for another Eco Conference later in the year (still within the funding period).
- £1,500 from SeaChangers towards the Education Station project. This funding was all spent on moulds and equipment for the project.
- £5,000 from the Schroder Charity Trust towards Educational Outreach activities. This funding was all used appropriately within the financial period.
- £1,500 from the Charlotte Bonham-Carter Charitable Trust towards Educational Outreach activities. This funding was all used appropriately within the financial period.
- £10,000 from the National Lottery Community Fund towards Community Outreach Activities. This funding was all used appropriately within the financial period.
- £2,500 from the Lush Charity Pot towards beach cleaning activities. £631 of this funding was spent accordingly within the financial year, with the remainder (within the funding period) rolling over to the next financial year.
- £5,000 from Nordson for transport for students to wild beach school. £4,279 of the funding was spent accordingly by the end of the financial period, with the remainder carrying over to the following financial period (within the funding period).
- £1,386 from the Open University to fund an student intern over the summer months. All of the funding was spent accordingly within the financial period.

With the end of the financial period falling at the end of June, any restricted funding that spanned wider timescales that was not completely spent by the year end was carried over to the projects as they continued into the next financial period.

A description of the principal risks facing the charity

1. **Lack of financial surety.** We need to ensure that we secure enough funding through grants and donations to continue to run our core activities. We will do this through researching and applying for funding from appropriate funding bodies, and encouraging public donor support.
2. **Uncertainty due to pandemic.** We need to make sure that the charity is robust enough in terms of funding and staffing to weather any more storms brought by Covid-19 or other unexpected events. We will ensure that we do not 'over-staff' and will keep a close eye on costs. We have already successfully managed to

withstand Covid uncertainty through close management of funds and moving much of our work online when required.

3. **Mismanagement and Staff Churn or Sick Leave:** We will ensure that staff and volunteers receive appropriate training for their roles and that we use the appropriate external consultants to run the charity effectively. We will also ensure that the team have a spread of skills to cover roles in case of any staff sick leave or other absence for a suitable period of time.

Declaration of Payment to a Trustee for Services

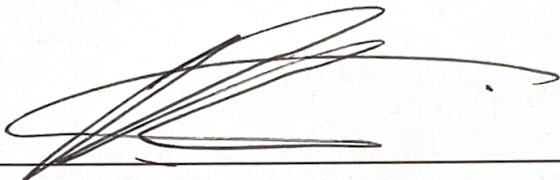
The Final Straw Foundation did not pay any trustees for services in this financial period.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature(s)

A handwritten signature in black ink, appearing to be "Paul Hawkins", written inside a rectangular box.

Full name(s)

Paul Hawkins

Position
(Secretary, Chair
etc)

Chair of Trustees

Date

29th April 2024

FINAL STRAW FOUNDATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £ Restricted Funds	2023 £ Designated Funds	2023 £ Unrestricted Funds	2023 £ Total Funds	2022 £
Incoming resources						
Incoming resources from generated funds:						
Legacies and donations		-	-	-	-	-
Investment income (2018-2020)		-	-	-	-	-
Incoming resources from charitable activities:						
Donations		63,486	-	82,479	145,965	119,234
Other operating income		-	-	14,316	14,316	1,438
Total incoming resources		63,486	-	96,795	160,281	120,672
Resources expended						
Costs of generating voluntary income		1,410	-	-	1,410	-
Charitable activities:						
Public beach cleans, educational and community outreach programme	3	43,642	-	97,526	141,168	91,162
Governance costs		-	-	1,068	1,068	850
Total resources expended		45,052	-	98,594	143,646	92,012
Net incoming resources before transfers		18,434	-	(1,799)	16,635	28,660
Net movement in funds for the year		18,434	-	(1,799)	16,635	28,660
Total funds at 1 July 2022		37,897	-	25,512	63,409	34,748
Total funds at 30 June 2023		56,331	-	23,713	80,044	63,408

All recognised gains and losses are reflected through the Statement of Financial Activities, and therefore no separate Statement of Total Recognised Gains and Losses is disclosed.

FINAL STRAW FOUNDATION CIO

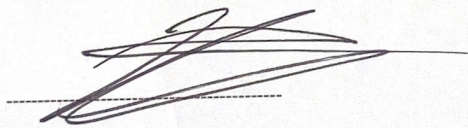
BALANCE SHEET

AS AT 30 JUNE 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	5	9,582	10,647
Current assets			
Debtors	6	-	205
Cash at bank and savings	7	<u>77,944</u>	<u>53,578</u>
		77,944	53,783
Creditors: amounts falling due within one year	8	<u>(7,482)</u>	<u>(1,021)</u>
Net current assets		<u>70,462</u>	<u>52,762</u>
Net assets		<u>80,044</u>	<u>63,409</u>
Charity funds	10		
Restricted fund		56,331	37,897
Unrestricted funds		<u>23,713</u>	<u>25,512</u>
		<u>80,044</u>	<u>63,409</u>

The notes on pages 3 To 7 Form part of these accounts.

The accounts were approved by the board on 29 April 2024 and signed on behalf of the board by



Trustee

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

1 Principal accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice (FRS 102), Accounting by Charities issued in January 2019 .

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiners fees and costs linked to the strategic management of the charity.

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of VAT.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings and equipment	10% reducing balance
----------------------------------	----------------------

Pensions

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

2 Resources expended	2023 Restricted Funds	2023 Designated Funds	2023 Unrestricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
Costs of generating income					
Clean harbours partnership	1,254	-	-	1,254	-
Eco club costs	156	-	-	156	-
	<u>1,410</u>	<u>-</u>	<u>-</u>	<u>1,410</u>	<u>-</u>
3 Costs of providing public beach cleans, educational and community outreach programme					
Transport to beach cleans and other purchases	-	-	2,136	2,136	825
Purchases	-	-	13,657	13,657	2,976
Insurance	-	-	713	713	303
Miscellaneous	-	-	382	382	103
Wages, salaries and staff training	39,363	-	62,336	101,699	73,565
Bookkeeping and fundraising consultancy	-	-	6,729	6,729	2,086
Bank charges	-	-	444	444	-
Beach school	4,279	-	-	4,279	2,349
Staff training	-	-	1,281	1,281	2,087
Administration expenses	-	-	1,039	1,039	675
Pensions	-	-	1,585	1,585	273
Employers NIC	-	-	2,154	2,154	1,635
Subscriptions	-	-	360	360	246
Advertising	-	-	207	207	-
Trustees meeting costs	-	-	154	154	-
General admin - Software	-	-	3,284	3,284	1,530
Depreciation	-	-	1,065	1,065	1,183
	<u>43,642</u>	<u>-</u>	<u>97,526</u>	<u>141,168</u>	<u>91,163</u>
4 Governance costs					
Accountancy	-	-	1,068	1,068	850
	<u>-</u>	<u>-</u>	<u>1,068</u>	<u>1,068</u>	<u>850</u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

3 Staff costs	2023	2023	2023	2023	<i>2022</i>
	Restricted	Designated	Unrestricted	Total	<i>Total</i>
	Funds	Funds	Funds	Funds	<i>Funds</i>
	£	£	£	£	<i>£</i>
Salaries and wages	<u>39,363</u>	<u>-</u>	<u>62,336</u>	<u>101,699</u>	<i>73,565</i>
	<u>39,363</u>	<u>-</u>	<u>62,336</u>	<u>101,699</u>	<i>73,565</i>

The average monthly number of employees during the year was as follows:

	2023	<i>2022</i>
Admin staff	<u>4</u>	<i>2</i>

No employees received remuneration amounting to more than £60,000 in either year.

4 Net incoming resources	2023	2023	2023	2023	<i>2022</i>
	Restricted	Designated	Unrestricted	Total	<i>Total</i>
	Funds	Funds	Funds	Funds	<i>Funds</i>
	£	£	£	£	<i>£</i>
This is stated after charging:					
Depreciation of owned fixed assets	<u>-</u>	<u>-</u>	<u>1,065</u>	<u>1,065</u>	<i>1,183</i>

5 Tangible fixed assets

	Plant and machinery
	£
Cost/valuation	
Cost or valuation	<u>13,144</u>
At end of year	<u>13,144</u>
Depreciation	
At beginning of year	2,497
Charge for the year	<u>1,065</u>
At end of year	<u>3,562</u>
Net book value	
At 30 June 2023	<u>9,582</u>
<i>At 30 June 2022</i>	<i>10,647</i>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

6 Debtors	2023	2022
	£	£
Trade debtors	-	205
7 Bank balances		
Current accounts	77,944	53,578
Savings accounts	-	-
Petty cash	-	-
	77,944	53,578
8 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	6,355	-
Other creditors	1,127	1,021
	7,482	1,021

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

9 Provisions for liabilities

10 Statement of funds	Brought Forward	Incoming Resources	Resources Expended	Transfers and/or revaluations	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General funds	<u>25,512</u>	<u>96,795</u>	<u>(98,594)</u>	<u>-</u>	<u>23,713</u>
Prior period adjustment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total general funds as restated	<u>25,512</u>	<u>96,795</u>	<u>(98,594)</u>	<u>-</u>	<u>23,713</u>
Designated funds					
Sinking fund		-	-	-	-
Restricted funds					
Fish sculptures, staff costs and composting	<u>37,897</u>	<u>63,486</u>	<u>(45,052)</u>	<u>-</u>	<u>56,331</u>
	<u>37,897</u>	<u>63,486</u>	<u>(45,052)</u>	<u>-</u>	<u>56,331</u>
	<u>63,409</u>	<u>160,281</u>	<u>(143,646)</u>	<u>-</u>	<u>80,044</u>
Designated funds					
There are currently no designated funds.					

11 Analysis of net assets between funds	2023 Restricted Funds	2023 Designated Funds	2023 Unrestricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
Intangible assets	-	-	-	-	-
Current assets	56,331	-	21,613	77,944	53,783
Creditors due in one year	-	-	(7,482)	(7,482)	(1,021)
At end of year	<u>£69,475</u>	<u>-</u>	<u>10,569</u>	<u>80,044</u>	<u>63,409</u>

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

FINAL STRAW FOUNDATION CIO

I report on the accounts of the Charity for the year ended 30 June 2022, which are set out on pages 1 To 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

V J Rogers

Chartered Certified Accountant

**AccountArt
5 St Thomas Avenue
Hayling Island
Hampshire
PO11 0ET**

Date: 29th April 2024

FINAL STRAW FOUNDATION

England & Wales - Charity number 1191500

Accounts



**Report of the Trustees and Unaudited Financial Statements
For the period ending 30th June 2022**

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Trustees' Annual Report for the period from 1st July 2021 to 30th June 2022

The trustees of the charity present their report with the financial statements of the charity for the period ended 30th June 2022.

Reference and Administrative Details

Registered Charity Number

1191500

Registered Office

36 Oak Tree Drive
Emsworth
Hampshire
PO10 7UE

Trustees

Mr T. Babb	
Mrs W. Bessant	Appointed 10.02.2022
Mr T.G. Handley	Appointed 10.02.2022
Mr P.M. Hawkins	
Mr I.S. Jubb	
Mrs R. Butterfield	Resigned March 2022

Independent Examiner

Accountart
5 St Thomas Ave
Hayling Island
Hampshire
PO11 0ET

Bankers

The Cooperative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Commencement of Activities

The CIO formally commenced activities on 28th September 2020 following the gift of total fund balances of £2,099.64 from the Final Straw Solent CIC (Company number 11393298), whose activities this entity continues. It is governed by a Constitution, having been amended by special resolution by the Trustees registered at Companies House on 28th September 2020.

Structure, Governance and Management

Type of governing document

The charity is governed by a Constitution based on a Charity Commission model constitution for a Charitable Incorporated Organisation (CIO).

How is the charity constituted?

The charity is a Charitable Incorporated Organisation (CIO).

Trustee selection methods

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New trustees are selected based on the skills and experience required to complement the existing board of trustees for the effective administration of the CIO.

New Trustees will be selected either through a direct approach by existing Trustees for specific skillsets, or by advertising the role on appropriate websites and/or press.

Policies and procedures adopted for the induction and training of trustees

New trustees meet with existing trustees and key members of staff to ensure that they feel comfortable with the organisation and happy to become part of the team.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment a copy of the current version of the current constitution and a copy of the CIO's Latest Trustees' Annual Report and statement of accounts.

Trustees are also directed to useful information on their duties and responsibilities through the Charity Commission website.

Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

To promote for the public benefit, the conservation, protection and improvement of the physical and natural environment, in particular but not exclusively by:

- protecting coastlines, waterways and outdoor public spaces from litter and plastic pollution
- raising public awareness of the negative environmental consequences of plastic pollution and single-use plastic.

Summary of the main activities in relation to those purposes for the public benefit

1. *Create innovative projects at individual, community, commercial and wider societal levels. These will range from art installations to accreditation schemes.*

These will help to engage the public and businesses to consider how they can make simple changes to reduce their single-use plastic 'footprint', particularly focussing on items that are not totally necessary. A reduction in use of these items will naturally lead to less single-use plastic entering our environment, damaging wildlife and potentially human health. Key activities in this period included rolling out the charity's Borrow Bag scheme to more areas, ensuring the Big Fish Sculptures were used effectively and seeing the continued success and interest in the Drain Art Scheme.

2. *Use our existing base of schools to continue to work with students to highlight our agenda and reach out through councils and networks to engage new schools and educational groups. Create new educational materials that align to the National Curriculum and are easy for schools to access through links with schools and teachers and our outreach team.*

Education is key to helping students to understand the impact of single-use plastic on the environment so that we can start to reduce it. This includes encouraging students not to litter and to foster a sense of ownership of our fragile marine and natural environments. Over this accounting period, the charity worked with nearly 60 schools in the local area, reaching over 6,000 students. The charity took on two new part time educational outreach staff over the accounting period.

3. *Run regular clean-up events and ensure a sound volunteer programme that encourages and supports volunteers through events and digital sign-up options.*

Volunteers are vital to helping clean up our local coastlines and countryside. The charity aims to continue to grow the volunteer base to help on beach cleans and public space clean-ups. These organised events also help bring communities together and can help with improving mental health through the positive effects of exercise and being outdoors, and meeting new, like-minded people. With the help of dedicated volunteers, the charity picked up over 3,400 kgs of rubbish over 43 clean-up events from Solent shores and public spaces, helped by over 1,400 volunteers.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The trustees have had regard to and complied with the Charity Commission's guidance on public benefit.

Contribution made by volunteers

The charity is always grateful to its passionate and dedicated volunteers. Over 1,500 volunteers helped the charity to carry out its activities in the period to the end of June 2022. This includes volunteers who helped on beach cleans, sewing reusable bags, making bug and bird houses and more.

Achievements and Performance

Summary of the main achievements of the charity

The activities of the charity were again impacted over the financial period due to Covid-19, particularly in relation to going into schools at the start of the academic year.

Educational Outreach

The Final Straw Foundation reached over 6,100 students at 59 schools from early years to key stage 4 through assemblies and talks over the financial period of this report. The charity took on two educational outreach staff over the accounting period, both on a part time basis.

The charity ran 33 Eco Clubs reaching 110 primary-aged students. The club teaches the children about different environmental themes each week, ranging from climate change to plastic pollution to learning about the wildlife on our doorsteps. These clubs are a mix of termly sessions and one-off holiday sessions.

This accounting period also saw the charity start up new beach school programme. This is aimed specifically at primary schools with high levels of students who receive free school meals and are on 'pupil premium'. The programme aims to offer a day of learning on the beach, out of the normal school environment, to encourage students to connect more with nature. By the end of June 2022, a pilot session had been completed and another 4 schools were booked in for July. The pilot was very well received and some students who reportedly sometimes struggled to engage in a classroom reported thoroughly enjoying the session. The scheme will continue to be rolled out to more schools over the coming academic year.

The charity also continued to work with Duke of Edinburgh students. Six D of E volunteers carried out beach and countryside clean-ups, sewed fabric bags and helped with social media content.

Community Engagement Programme **Clean-ups**

Over the period spanning 1st July 2021 to the 30th June 2022, we ran 43 beach cleans. We were joined by 1,406 fantastic volunteers, some regularly, and picked up 3,443 kilograms of waste from beaches and countryside in our area of operations. This brings our total kgs collected by the organisation since it first started to an astonishing 38,790 kgs, over the equivalent weight of a large humpback whale.

Big Fish Sculptures

The charity was pleased to see the continued success of its existing big fish sculptures, in addition to the installation of a new one in Lancing. There are now 4 of these large sculptures along the charity's coastal area of operations. These are used to collect single-use plastic bottles and aluminium cans that would otherwise end up littered or in the general waste stream rather than being recycled. Three of the sculptures remain in place - Lancing and Portsmouth, with a Bournemouth and Poole sculpture limited to moving around that area. The final sculpture, Nellie, is mobile and moves around the area. Over this final period it visited Southsea, Southampton, Hayling Island, Portsmouth, Westbourne and Chichester. It will have been seen by and engaged thousands of members of the public, highlighting the issue of plastic pollution and encouraging people to make sustainable choices to avoid single-use plastic.

Working with Businesses

The Final Straw Foundation continued to work with businesses wherever possible over the course of the period. The charity launched an accreditation scheme for marine businesses, clubs and centres together with The Green Blue at the Southampton Boat Show, the environmental arm of the RYA. This helps to guide and encourage the organisations to reduce their single-use plastic consumption, and put in place environmental officers and processes to take positive steps to being more environmentally sustainable. By the end of the accounting period, over 40 organisations had signed up to the scheme, with several achieving their bronze level accreditation.

Financial Review

Review of the charity's financial position at the end of the period

At the end of the financial period, the charity held funds of £63,409, of which £51,041 were restricted funds set aside for ongoing and upcoming projects, and £12,368 were unrestricted funds.

Statement explaining the policy for holding reserves stating why they are held

The charity aims to hold total reserves of unrestricted funds to protect the charity against drops in income or allow it to take advantage of new opportunities. The reserves include two key components.

Firstly, a Restructuring Fund of £16,000. This fund would be used to cover essential activities whilst sourcing income to a maximum of 3 months budgeted activity, with 2 staff members.

Secondly, a Dissolution Fund of £19,000, which would provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running the Final Straw Foundation until closure of the organisation.

The minimum reserves required are the Restructuring Fund plus the Dissolution Fund. These are to be used to ensure we look at every alternative before dissolution of the charity. The Trustees wish to maintain and enhance the size of the unrestricted funds over time appropriately to the growth of the charity in staffing and activities. The reserves held at the end of the reporting period were lower than the charity would like, however it is anticipated that in coming years this will improve and reach the preferred amount.

Amount of reserves held

At the end of the reporting period, the charity held £12,368 in unrestricted reserves, below the amount aimed to be held. The charity leadership is confident that this will increase as the charity matures, aiming to reach the minimum reserves by the end of the 2024 financial year.

Explanation of any uncertainties about the charity continuing as a going concern

The Trustees do not anticipate any uncertainties about the continuance of the charity as a going concern. The charity is growing and receiving more recognition and funding from a wider range of sources, and the key threats to the charity are being managed effectively by the core team and Trustees.

The charity's principal sources of funds

Unrestricted funds

During the reporting period, the charity received £30,000 in core funding from the National Lottery Community Fund, as part of a five-year grant programme. The charity also received £10,000 from the Fatface Foundation. Additional smaller unrestricted grants and funding included donations from Marine Resources, Hat Trick Productions, BDW Trading Ltd and various school fundraising activities as well as online giving sites such as JustGiving.

Restricted funds

The charity was awarded the following restricted grants during the reporting period.

- £16,500 from Ambers Fund, to go towards the Charity's outreach activities (staff salaries). This was spread as a monthly payment of £1,500.
- £300 from EcoSupport, to go towards EcoClubs (hall hire, equipment and staff salaries). Awarded in July 2021, to be used over the subsequent year after award.
- £1,000 from Hampshire County Council, to go towards EcoClubs (equipment, hall hire and staffing costs). Awarded in December 2021, to be used over the subsequent year after award.
- £1,040 from Sea Changers, to be used for Beach Schools. Awarded in December 2021, to be used over the subsequent year after award.
- £36,000 from Aspen Insurance UK, to be used for outreach activity core costs. Awarded in December 2021, to be used over the subsequent year after award.
- £2,500 from Havant Borough Council to be used for Beach Schools in the borough. Awarded in April 2022, to be used over the subsequent year after award.
- £2,000 from the Syder Foundation for Beach School activities. Awarded in May 2022, to be used over the subsequent year after award.
- £1,843 from Strategic Solutions, for Beach School equipment. Awarded in June 2022, to be used over the subsequent year after award.

£39,924 of this funding was spent within the financial year, with the rest carried over to reflect the funding period of each grant for subsequent months for ongoing projects, falling into the next financial period (2022 - 2023).

A description of the principal risks facing the charity

1. **Lack of financial surety.** We need to ensure that we secure enough funding through grants and donations to continue to run our core activities. We will do this through researching and applying for funding from appropriate funding bodies, and encouraging public donor support.
2. **Uncertainty due to pandemic.** We need to make sure that the charity is robust enough in terms of funding and staffing to weather any more storms brought by Covid-19 or other unexpected events. We will ensure that we do not 'over-staff' and will keep a close eye on costs. We have already successfully managed to withstand Covid uncertainty through close management of funds and moving much of our work online when required.
3. **Mismanagement:** We will ensure that staff and volunteers receive appropriate training for their roles and that we use the appropriate external consultants to run the charity effectively.

Declaration of Payment to a Trustee for Services

The Final Straw Foundation did not pay any trustees for services in this financial period.

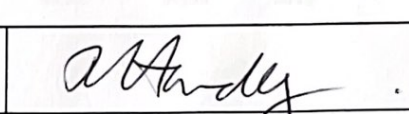


Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
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Full name(s)

PAUL HAWKINS	TOM HANDLEY
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Position
(Secretary, Chair
etc)

CHAIR OF TRUSTEES	TRUSTEE
-------------------	---------

Date

01.02.2023	01.02.2023
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FINAL STRAW FOUNDATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 £ Restricted Funds	2022 £ Designated Funds	2022 £ Unrestricted Funds	2022 £ Total Funds	2021 £
Incoming resources						
Incoming resources from generated funds:						
Legacies and donations		-	-	-	-	-
Investment income (2018-2020)		-	-	-	-	-
Incoming resources from charitable activities:						
Donations		61,183	-	58,051	119,234	<i>48,940</i>
Other operating income		-	-	1,438	1,438	<i>5,302</i>
Total incoming resources		61,183	-	59,489	120,672	<i>54,242</i>
Resources expended						
Costs of generating voluntary income		-	-	-	-	<i>93</i>
Charitable activities:						
Public beach cleans, educational and community outreach programme	3	39,924	-	51,238	91,162	<i>18,380</i>
Governance costs		-	-	850	850	<i>1,020</i>
Total resources expended		39,924	-	52,088	92,012	<i>19,493</i>
Net incoming resources before transfers		21,259	-	7,401	28,660	<i>34,749</i>
Net movement in funds for the year		21,259	-	7,401	28,660	<i>34,749</i>
Total funds at 1 July 2021		16,638	-	18,111	34,749	-
Total funds at 30 June 2022		37,897	-	25,512	63,409	<i>34,749</i>

All recognised gains and losses are reflected through the Statement of Financial Activities, and therefore no separate Statement of Total Recognised Gains and Losses is disclosed.

FINAL STRAW FOUNDATION CIO

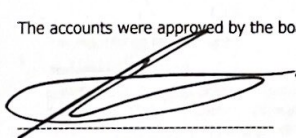
BALANCE SHEET

AS AT 30 JUNE 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	7	10,647	11,830
Current assets			
Debtors	8	205	-
Cash at bank and savings	9	53,578	33,084
		53,783	33,084
Creditors: amounts falling due within one year	10	(1,021)	(10,165)
Net current assets		52,762	22,919
Net assets		63,409	34,749
Charity funds	12		
Restricted fund		37,897	16,638
Unrestricted funds		25,512	18,111
		63,409	34,749

The notes on pages 3 To 7 Form part of these accounts.

The accounts were approved by the board on 01.02.23 and signed on behalf of the board by



Trustee

PAUL HAWKINS
CHAIR OF TRUSTEES

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2022

1 Principal accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice (FRS 102), Accounting by Charities issued in January 2019 .

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiners fees and costs linked to the strategic management of the charity.

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of VAT.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings and equipment	10% reducing balance
----------------------------------	----------------------

Pensions

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2022

2 Resources expended	2022 Restricted Funds	2022 Designated Funds	2022 Unrestricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£	£
Costs of generating income					
Eco club costs	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3 Costs of providing public beach cleans, educational and community outreach programme					
Transport to beach cleans and other purchases	-	-	825	825	6,416
Purchases	-	-	2,976	2,976	-
Insurance	-	-	303	303	409
Clothing and uniform	-	-	-	-	405
Miscellaneous	-	-	103	103	214
Wages, salaries and staff training	34,316	-	39,249	73,565	8,996
Beach school	2,349	-	-	2,349	-
Eco club	1,173	-	-	1,173	-
Staff training	2,087	-	-	2,087	-
Administration expenses	-	-	675	675	72
Printing, postage and stationery	-	-	-	-	95
Pensions	-	-	273	273	-
Employers NIC	-	-	1,635	1,635	-
Subscriptions	-	-	246	246	166
Stripe/paypal fees	-	-	49	49	63
General admin - Software	-	-	1,530	1,530	230
Depreciation	-	-	1,183	1,183	1,314
	<u>39,925</u>	<u>-</u>	<u>51,238</u>	<u>91,163</u>	<u>18,380</u>
4 Governance costs					
Accountancy	-	-	850	850	1,020
	<u>-</u>	<u>-</u>	<u>850</u>	<u>850</u>	<u>1,020</u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2022

5 Staff costs	2022 Restricted Funds £	2022 Designated Funds £	2022 Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
Salaries and wages	34,316	-	39,249	73,565	8,996
	<u>34,316</u>	<u>-</u>	<u>39,249</u>	<u>73,565</u>	<u>8,996</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Admin staff	<u>4</u>	<u>2</u>

No employees received remuneration amounting to more than £60,000 in either year.

6 Net incoming resources	2022 Restricted Funds £	2022 Designated Funds £	2022 Unrestricted Funds £	2022 Total Funds £	2021 Total Funds £
This is stated after charging:					
Depreciation of owned fixed assets	<u>-</u>	<u>-</u>	<u>1,183</u>	<u>1,183</u>	<u>1,314</u>

7 Tangible fixed assets

	Plant and machinery £
Cost/valuation	
Cost or valuation	13,144
At end of year	<u>13,144</u>
Depreciation	
At beginning of year	1,314
Charge for the year	1,183
At end of year	<u>2,497</u>
Net book value	
At 30 June 2022	<u>10,647</u>
<i>At 30 June 2021</i>	<u>11,830</u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2022

8 Debtors	2022	2021
	£	£
Trade debtors	<u>205</u>	<u>-</u>
9 Bank balances		
Current accounts	53,578	<i>33,084</i>
Savings accounts	-	-
Petty cash	-	-
	<u>53,578</u>	<u><i>33,084</i></u>
10 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	<u>1,021</u>	<u><i>10,165</i></u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2022

11 Creditors: amounts falling due after one year	2022	2021
	£	£
Other creditors	-	(31,189)

12 Statement of funds	Brought Forward	Incoming Resources	Resources Expended	Transfers and/or revaluations	Carried Forward
	£	£	£	£	£
Unrestricted funds					
General funds	18,111	59,489	(52,088)	-	25,512
Prior period adjustment	-	-	-	-	-
Total general funds as restated	18,111	59,489	(52,088)	-	25,512
Designated funds					
Sinking fund		-	-	-	-
Restricted funds					
Fish sculptures, staff costs and composting	16,638	61,183	(39,924)	-	37,897
	16,638	61,183	(39,924)	-	37,897
	34,749	120,672	(92,012)	-	63,409
Designated funds					
There are currently no designated funds.					

13 Analysis of net assets between funds	2022	2022	2022	2022	2021
	Restricted Funds	Designated Funds	Unrestricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Intangible assets	-	-	-	-	-
Current assets	37,897	-	15,886	53,783	33,084
Creditors due in one year	-	-	(1,021)	(1,021)	(10,165)
At end of year	£51,041	-	12,368	63,409	34,749

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

FINAL STRAW FOUNDATION CIO

I report on the accounts of the Charity for the year ended 30 June 2022, which are set out on pages 1 To 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

V J Rogers

Chartered Certified Accountant

**AccountArt
5 St Thomas Avenue
Hayling Island
Hampshire
PO11 0ET**

Date:

Accounts

FINAL STRAW FOUNDATION
REGISTERED CHARITY NUMBER: 1191500



**Report of the Trustees and Unaudited Financial Statements
For the period ending 30th June 2021**



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Trustees' Annual Report for the period from 28th September 2020 to 30th June 2021

The trustees of the charity present their report with the financial statements of the charity for the period ended 30th June 2021.

Reference and Administrative Details

Registered Charity Number

1191500

Registered Office

36 Oak Tree Drive
Emsworth
Hampshire
PO10 7UE

Trustees

Mr T. Babb	
Mrs W. Bessant	Appointed 10.02.2022
Mr T.G. Handley	Appointed 10.02.2022
Mr P.M. Hawkins	
Mr I.S. Jubb	
Mrs R.J. Vargas	

Independent Examiner

Accountart
5 St Thomas Ave
Hayling Island
Hampshire
PO11 0ET

Bankers

The Cooperative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Commencement of Activities

The CIO formally commenced activities on 28th September 2020 following the gift of total fund balances of £2,099.64 from the Final Straw Solent CIC (Company number 11393298), whose activities this entity continues. It is governed by Articles of Association, having been amended by special resolution by the Trustees registered at Companies House on 28th September 2020.



Structure, Governance and Management

Type of governing document

The charity is governed by a Constitution based on a Charity Commission model constitution for a Charitable Incorporated Organisation (CIO).

How is the charity constituted?

The charity is a Charitable Incorporated Organisation (CIO).

Trustee selection methods

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. New trustees are selected based on the skills and experience required to complement the existing board of trustees for the effective administration of the CIO.

New Trustees will be selected either through a direct approach by existing Trustees for specific skillsets, or by advertising the role on appropriate websites and/or press.

Policies and procedures adopted for the induction and training of trustees

New trustees meet with existing trustees and key members of staff to ensure that they feel comfortable with the organisation and happy to become part of the team.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment a copy of the current version of the current constitution and a copy of the CIO's Latest Trustees' Annual Report and statement of accounts.

Trustees are also directed to useful information on their duties and responsibilities through the Charity Commission website.



Objectives and Activities

Summary of the purposes of the charity as set out in its governing document

To promote for the public benefit, the conservation, protection and improvement of the physical and natural environment, in particular but not exclusively by:

- protecting coastlines, waterways and outdoor public spaces from litter and plastic pollution
- raising public awareness of the negative environmental consequences of plastic pollution and single-use plastic.

Summary of the main activities in relation to those purposes for the public benefit

1. *Create innovative projects at individual, community, commercial and wider societal levels. These will range from art installations to accreditation schemes.*

These will help to engage the public and businesses to consider how they can make simple changes to reduce their single-use plastic 'footprint', particularly focussing on items that are not totally necessary. A reduction in use of these items will naturally lead to less single-use plastic entering our environment, damaging wildlife and potentially human health. Key activities in this period included the start of the new drain art scheme and two new big fish sculptures to highlight how much waste is created by single-use plastic bottles.

2. *Use our existing base of schools to continue to work with students to highlight our agenda and reach out through councils and networks to engage new schools and educational groups. Create new educational materials that align to the National Curriculum and are easy for schools to access through links with schools and teachers and our outreach team.*

Education is key to helping students to understand the impact of single-use plastic on the environment so that we can start to reduce it. This includes encouraging students not to litter and to foster a sense of ownership of our fragile marine and natural environments. Despite the challenges faced by Covid-19 restrictions, meaning the charity was unable to physically go into schools for much of the period, we engaged with over 2,000 students across several schools in the Solent area.

3. *Run regular clean-up events and ensure a sound volunteer programme that encourages and supports volunteers through events and digital sign-up options.*

Volunteers are vital to helping clean up our local coastlines and countryside. The charity aims to continue to grow the volunteer base to help on beach cleans and public space clean-ups. These organised events also help bring communities together and can help with improving mental health through the positive effects of exercise and being outdoors, and meeting new, like-minded people. Covid-19 hindered our ability to run public clean-ups for much of the period, however we still picked up over 1,000kgs of rubbish from Solent shores and public spaces between September 2020 and the end of June 2021, helped by over 200 volunteers.



Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit

The trustees have had regard to and complied with the Charity Commission's guidance on public benefit.

Contribution made by volunteers

The charity is always grateful to its passionate and dedicated volunteers. Over 200 volunteers helped the charity to carry out its activities in the period to the end of June 2021.

Achievements and Performance

Summary of the main achievements of the charity

The activities of the charity were significantly impacted over its first few months covering the period of this report due to Covid-19. Restrictions started to lift on group activities after the end date of this report.

Educational Outreach

The Final Straw Foundation reached nearly 2,000 students at 13 schools from early years to key stage 4 through assemblies and talks from the period 28th September 2020 - 30th June 2021. 8 of these schools were visited in person when restrictions allowed, and 5 through remote video assemblies.

The charity also started its first few sessions of its EcoClub scheme. The pilots of this scheme were attended by 40 primary-aged children. The club teaches the children about different environmental themes each week, ranging from climate change to plastic pollution to learning about the wildlife on our doorsteps.

It was possible to continue to work with Duke of Edinburgh Scheme volunteers over the period, who could go out individually (or with family) to continue litter picking for the charity over the lockdowns. We also had several other volunteers going out for regular clean-ups on behalf of the charity over the period, who we provided with kit to enable them to do this effectively.

Community Engagement Programme

Clean-ups

The charity could not run public beach cleans for much of the accounting period, and had just started to organise the first few tentative clean-ups in June 2021 when Covid restrictions relaxed a little. However, we managed to run 6 public beach cleans in June 2021, attended by 221 volunteers. Including Duke of Edinburgh volunteer litter pickers, we picked up 860kgs of rubbish over the period from local shores and public spaces. The executive team started a '100 days of litter' campaign on the 1st June, picking up over 200kgs of rubbish by the end of June 2021.

Drain Art Project

The Final Straw Foundation kicked off a new drain art project in April 2021, asking local school children to design art that could be installed by road drains to highlight how these can be conduits to waterways for litter. Over 80 designs were received by pupils across schools in the area, and 15 were chosen by a local artist ready to be installed. By the end



of the accounting period we were still waiting for final approval of the locations for the art from the Highways Agency, which was subsequently achieved.

Big Fish Sculptures

The charity was thrilled to have organised and installed two new big fish sculptures in the first half of 2021. These are used to collect single-use plastic bottles and aluminium cans that would otherwise end up littered or in the general waste stream rather than being recycled. The first sculpture was installed in the Bournemouth, Christchurch and Poole area, working with We have the Power, BCP Council, Lush Cosmetics and other local businesses. The second sculpture was placed in Somerstown Adventure Playground in Portsmouth, and was funded by the local council.

Working with Businesses

The Final Straw Foundation continued to work with businesses wherever possible over the course of the period. The charity started to work on a new accreditation scheme for marine businesses, clubs and centres together with The Green Blue, the environmental arm of the RYA. This groundwork started in earnest in the first half of 2021 to be completed towards the end of the year.

Composting - Healthy Soils, Healthy Oceans

The charity was able to purchase two large composting machines through a grant from 11th Hour Racing to help a new project encouraging local composting, diverting waste that would otherwise have gone into a general waste stream. The project aims to highlight composting food and green waste for use as a soil improver as an alternative to chemical fertilisers, which can impact water quality in local harbours and coastline. The 11th Hour Racing grant period runs from the end of March 2021 through to the end of March 2022, and as such the fledgling project had just commenced during this accounting period. The composters were ordered and locations identified for their installation. This project ties in with one of the charity's strategic aims to reduce waste.



Financial Review

Review of the charity's financial position at the end of the period

At the end of the financial period, the charity held funds of £34,749.

Statement explaining the policy for holding reserves stating why they are held

The charity aims to hold total reserves of unrestricted funds to protect the charity against drops in income or allow it to take advantage of new opportunities. The reserves include two key components.

Firstly, a Restructuring Fund of £16,000. This fund would be used to cover essential activities whilst sourcing income to a maximum of 3 months budgeted activity, with 2 staff members.

Secondly, a Dissolution Fund of £19,000, which would provide for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running the Final Straw Foundation until closure of the organisation.

The minimum reserves required are the Restructuring Fund plus the Dissolution Fund. These are to be used to ensure we look at every alternative before dissolution of the charity. The Trustees wish to maintain and enhance the size of the unrestricted funds over time appropriately to the growth of the charity in staffing and activities. The reserves held at the end of the reporting period were lower than the charity would like, however it is anticipated that in coming years this will improve and reach the preferred amount.

Amount of reserves held

At the end of the reporting period, the charity held £18,111 in unrestricted reserves, below the amount aimed to be held.

Explanation of any uncertainties about the charity continuing as a going concern

The Trustees do not anticipate any uncertainties about the continuance of the charity as a going concern. The charity is growing and receiving more recognition and funding, and the key threats to the charity are being managed effectively by the core team and Trustees. The first 9 months of the charity's operations have been a period of adjustment and growth, and the charity managed to successfully achieve its aims for the period.

The charity's principal sources of funds

Unrestricted funds

During the reporting period, the charity was awarded a grant of £19,300 by the People's Postcode Lottery as unrestricted funds. In addition to this, the charity's fundraising activities raised £9,373 in unrestricted funds.



Restricted funds

The charity was awarded a grant by 11th Hour Racing during the reporting period, for the amount of £20,926.34. This funding award covers a grant period from the end of March 2021 - end of March 2022, and is specifically restricted to the purchase of two Ridan Composting machines for use in the Solent area, and to be set against staff salaries. The composters were ordered in this reporting period but paid for in the next reporting period.

The charity also received two grants to be used for the expressed purpose of commissioning the new Big Fish recycling sculpture to be installed in the Bournemouth Christchurch Poole area. The total cost of the fish sculpture was £5,000, and this was partially covered by a restricted grant from Lush retail for £2,500 and from Rowena Bird for £2,143.

A description of the principal risks facing the charity

1. **Lack of financial surety.** We need to ensure that we secure enough funding through grants and donations to continue to run our core activities. We will do this through researching and applying for funding from appropriate funding bodies, and encouraging public donor support.
2. **Uncertainty due to pandemic.** We need to make sure that the charity is robust enough in terms of funding and staffing to weather any more storms brought by Covid-19 or other unexpected events. We will ensure that we do not 'over-staff' and will keep a close eye on costs. We have already successfully managed to withstand Covid uncertainty through close management of funds and moving much of our work online when required.
3. **Mismanagement:** We will ensure that staff and volunteers receive appropriate training for their roles and that we use the appropriate external consultants to run the charity effectively.

Declaration of Payment to a Trustee for Services

The Final Straw Foundation paid a total of £5,576 to Sailboat Deliveries over the reporting period. One of the charity Trustees, Ian Sanderson Jubb, is also a Director of Sailboat Deliveries.

The charity has an agreement in place with Sailboat Deliveries to engineer and manufacture the big fish sculptures when required and deliver/move them around the charity's area of operations. As part of this agreement, to ensure the work remains in the best interest of the charity and to avoid any potential conflicts of interest, Ian Sanderson Jubb has no vote on this agreement or be signatory on behalf of the Trustees.

The £5,576 total includes:

- £5,000 for the new BCP Big Fish Sculpture. The majority of this funding came from restricted donations by Lush Retail and Rowena Bird (see section above on Restricted Funds).
- £576 on delivery costs, moving one of the big fish sculptures around the south coast to beaches, schools and towns to highlight the impact of plastic pollution on wildlife by filling up with plastic bottles.



Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

	
---	--

Full name(s)

PAUL HAWKINS	
--------------	--

Position
(Secretary, Chair
etc)

CHAIR	
-------	--

Date

27/4/22	
---------	--

FINAL STRAW FOUNDATION CIO

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD FROM 28 SEPTEMBER 2020 TO 30 JUNE 2021

	Notes	2021 £ Restricted Funds	2021 £ Designated Funds	2021 £ Unrestricted Funds	2021 £ Total Funds
Incoming resources					
Incoming resources from generated funds:					
Legacies and donations		-	-	-	-
Investment income (2018-2020)		-	-	-	-
Incoming resources from charitable activities:					
Donations		25,569	-	23,371	48,940
Other operating income		-	-	5,302	5,302
Total incoming resources		25,569	-	28,673	54,242
Resources expended					
Costs of generating voluntary income		-	-	93	93
Charitable activities:					
Costs of providing public beach cleans	5	8,931	-	9,449	18,380
Governance costs		-	-	1,020	1,020
Total resources expended		8,931	-	10,562	19,493
Net incoming resources before transfers		16,638	-	18,111	34,749
Net movement in funds for the year		16,638	-	18,111	34,749
Total funds at 1 July 2020		-	-	-	-
Total funds at 30 June 2021		16,638	-	18,111	34,749

All recognised gains and losses are reflected through the Statement of Financial Activities, and therefore no separate Statement of Total Recognised Gains and Losses is disclosed.

FINAL STRAW FOUNDATION CIO

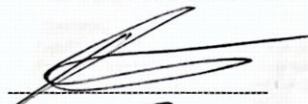
BALANCE SHEET

AS AT 30 JUNE 2021

	Notes	2021
		£
Fixed assets		
Tangible assets		11,830
Current assets		
Cash at bank and savings	6	33,084
Creditors: amounts falling due within one year	7	(10,165)
Net current assets		22,919
Net assets		34,749
Charity funds	9	
Restricted fund		16,638
Designated funds		-
Unrestricted funds		18,111
		34,749

The notes on pages 3 To 7 Form part of these accounts.

The accounts were approved by the board on 27/4/22 and signed on behalf of the board by


 Trustee *Paul Hawkins*

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE PERIOD FROM 28 SEPTEMBER 2020 TO 30 JUNE 2021

1 Principal accounting policies

Basis of accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Statement of Recommended Practice (FRS 102), Accounting by Charities issued in January 2019.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiners fees and costs linked to the strategic management of the charity.

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of VAT.

Depreciation

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings and equipment	10% reducing balance
----------------------------------	----------------------

Pensions

Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE PERIOD FROM 28 SEPTEMBER 2020 TO 30 JUNE 2021

2 Resources expended	2021 Restricted Funds	2021 Designated Funds	2021 Unrestricted Funds	2021 Total Funds
	£	£	£	£
Costs of generating income				
Eco club costs	-	-	93	93
	<u>-</u>	<u>-</u>	<u>186</u>	<u>186</u>
3 Costs of providing public beach cleans, educational and community outreach programme				
Transport to beach cleans and other purchases	-	-	6,416	6,416
Insurance	-	-	409	409
Clothing costs	-	-	405	405
Miscellaneous	-	-	214	214
Wages, salaries and staff training	-	-	8,996	8,996
Administration expenses and travel costs	-	-	72	72
Printing, postage and stationery	-	-	95	95
General admin - Subscriptions	-	-	166	166
Stripe/Paypal fees	-	-	63	63
General admin - Software	-	-	230	230
Depreciation	-	-	1,314	1,314
	<u>-</u>	<u>-</u>	<u>18,380</u>	<u>18,380</u>
4 Governance costs				
Accountancy	-	-	1,020	1,020
	<u>-</u>	<u>-</u>	<u>1,020</u>	<u>1,020</u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE PERIOD FROM 28 SEPTEMBER 2020 TO 30 JUNE 2021

3 Staff costs	2021 Restricted Funds £	2021 Designated Funds £	2021 Unrestricted Funds £	2021 Total Funds £
Salaries and wages	-	-	8,996	8,996
	-	-	8,996	8,996

The average monthly number of employees during the year was as follows:

2021

House staff

2

No employees received remuneration amounting to more than £60,000 in either year.

4 Net incoming resources	2021 Restricted Funds £	2021 Designated Funds £	2021 Unrestricted Funds £	2021 Total Funds £
This is stated after charging:				
Depreciation of owned fixed assets	-	-	1,314	1,314

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE PERIOD FROM 28 SEPTEMBER 2020 TO 30 JUNE 2021

		2021
		£
5 Debtors		
6 Bank balances		
Current accounts		33,084
Savings accounts		-
Petty cash		-
		<u>33,084</u>
7 Creditors: amounts falling due within one year		2021
		£
Other creditors		<u>10,165</u>

FINAL STRAW FOUNDATION CIO

NOTES TO THE ACCOUNTS

FOR THE PERIOD FROM 28 SEPTEMBER 2020 TO 30 JUNE 2021

8 Provisions for liabilities

9 Statement of funds	Brought Forward	Incoming Resources	Resources Expended	Transfers and/or revaluations
	£	£	£	£
Unrestricted funds				
General funds		28,673	(10,562)	-
Prior period adjustment	-	-	-	-
Total general funds as restated	-	28,673	(10,562)	-
Designated funds				
Sinking fund		-	-	-
Restricted funds				
Fish sculptures, staff costs and composting		25,569	(8,931)	-
	-	25,569	(8,931)	-
	-	54,242	(19,493)	-

Designated funds

There are currently no designated funds.

10 Analysis of net assets between funds

	2021 Restricted Funds	2021 Designated Funds	2021 Unrestricted Funds	2021 Total Funds
	£	£	£	£
Intangible assets	-	-	-	-
Current assets	16,638	-	16,446	33,084
Creditors due in one year	(9,144)	-	(1,021)	(10,165)
At end of period	£20,638	-	14,111	34,749

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

FINAL STRAW FOUNDATION CIO

I report on the accounts of the Charity for the year ended 30 June 2021, which are set out on pages 1 To 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

V J Rogers

Chartered Certified Accountant

AccountArt
5 St Thomas Avenue
Hayling Island
Hampshire
PO11 0ET

Date: 26-04-2022