

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)

	
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Full name(s)

PAUL HAWKINS	
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Position
(Secretary, Chair
etc)

CHAIR	
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Date

27/4/22	
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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
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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

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

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**