



**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.


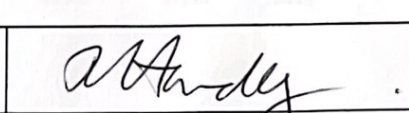


Declarations

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
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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

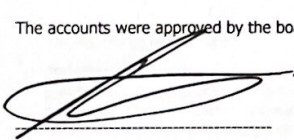
BALANCE SHEET

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
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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 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	205	-
9 Bank balances		
Current accounts	53,578	33,084
Savings accounts	-	-
Petty cash	-	-
	53,578	33,084
10 Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	1,021	10,165

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: