

FINAL STRAW FOUNDATION
REGISTERED CHARITY NUMBER: 1191500



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

Table of Contents

Table of Contents.....	2
Reference and Administrative Details.....	3
Registered Charity Number	3
Registered Office	3
Trustees	3
Independent Examiner	3
Bankers	3
Commencement of Activities	3
Structure, Governance and Management	4
Type of governing document	4
How is the charity constituted?	4
Trustee selection methods.....	4
Policies and procedures adopted for the induction and training of trustees	4
Objectives and Activities.....	4
Summary of the purposes of the charity as set out in its governing document	4
Summary of the main activities in relation to those purposes for the public benefit ..	5
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit.....	6
Contribution made by volunteers	6
Achievements and Performance.....	6
Summary of the main achievements of the charity	6
Financial Review	8
Review of the charity's financial position at the end of the period	8
Statement explaining the policy for holding reserves stating why they are held.....	8
Amount of reserves held.....	9
Explanation of any uncertainties about the charity continuing as a going concern	9
The charity's principal sources of funds	9
A description of the principal risks facing the charity	10
Declaration of Payment to a Trustee for Services	10
Declarations	10



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

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	<u>14,482</u>	<u>-</u>	<u>110,853</u>	<u>125,335</u>	<u>101,699</u>
	<u>14,482</u>	<u>-</u>	<u>110,853</u>	<u>125,335</u>	<u>101,699</u>

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

	2024	2023
Admin staff	<u>6</u>	<u>4</u>

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	<u>-</u>	<u>-</u>	<u>2,168</u>	<u>2,168</u>	<u>1,065</u>

5 Interest payable	2024	2023
	£	£
Interest payable	-	7,839
Non-equity dividends	<u>-</u>	<u>-</u>

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

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