

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2020

Charity Number 1156904

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

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FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2020

The Trustees present their report and financial statements for the year ended 31 March 2020.

Governing Document

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation, registered on 2 May, 2014.

Organisational Structure

The charity is administered by an elected board of trustees, made up of between three and twelve members. The trustees are elected by the general membership at the Annual General Meeting. Additional trustees can be appointed by the members or the incumbent trustees throughout the year. The trustees meet several times a year to administer the charity, this is currently approximately quarterly. Decisions may also be made by a majority of trustees responding via electronic means.

No official trustee sub committees have been created.

Objectives & Activities

The objectives of the organisation are:

To act as a resource for young people living in Filton and surrounding areas by providing advice and assistance and organising programmes of physical, educational and other activities as a means of:

- a) advancing in life and helping young people by developing their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals;
- b) advancing education;
- c) relieving unemployment;
- d) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

The organisation is non-party in politics, and non-sectarian in religion.

Achievements and Performance

In pursuance of the objectives of the organisation, the activities fall into five main areas of operation as follows:

1. The organisation was created from an existing youth centre, the premises are licenced from the adjacent Methodist Church. The organisation continues to support this work by providing a venue for youth clubs, targeting based on age or mental or physical ability.

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2. The organisation provides work contracted by South Gloucestershire and Bristol City Councils, as well as Filton and Frampton Cotterell Parish Councils. This work is closely monitored by the councils to ensure that they deliver the required services.
3. The organisation applies to grant-making trusts and foundations for project-based funding to support wider aims and activities to develop FACE's mission and vision.
4. The organisation works closely with other voluntary or educational organisations providing 'added value' to contracts and funded work. This is through the use of employees and volunteers of the organisation working for example at local schools or in the wider community in which FACE operates.
5. The organisation works with a wider range of members of the local community providing social support, learning, or employment skills. This is through a number of different sessions provided at the centre and in other venues. Community volunteers are also recruited and engaged in community initiatives furthering the aims of FACE.

Achievements and Performance

Charitable activities

Children's & Youth Work: (CYW)

This year we have relaunched and rebranded many of our existing groups. Youth club sessions for Year 8+ in Filton has suffered low attendance but those that do attend are consistent and value the sessions. The core group are very engaged and sessions cover issue-based topics led by the members including relating to school, home life and personal relationships. The Filton youth club sessions for school years 3 - 5, and 6 – 8 continue to be well attended, and this year had to close to new members as we operated a waiting list to maintain safe ratios of staff to young people.

In July, 9 young people and 3 FACE staff travelled with the Filton Twinning Association on their trip to Witzenhausen in Germany. This was a mixed ability group from across the groups FACE runs. Members achieved ASDAN Residential and Adventure awards.

In November 2019 we started delivery of new youth club sessions in Frampton Cotterell. Good progress was being made with small numbers attending before Christmas and the attendance was doubled by February before the sessions were put on hold due to the Covid-19 pandemic.

Work with those with learning, social and physical disabilities:

This year we have continued to run the Bristol Autism Project sessions for Bristol City Council, with sessions throughout each of the school holidays. 2019-20 we ran 175 sessions against a contracted target of 90, attended by 320 children. For the 2019 Summer holidays, at least one activity was held per week day, in addition to some Saturday sessions and we worked with approximately 250 young people. For Easter 2020 these were virtual sessions due to Covid-19 and included packs sent to members by post and welfare telephone calls to families. Feedback from families has been positive both for the pre and post Covid sessions. In the past we have experienced issues with unregistered families attending sessions due to programmes being available on our website and social media. This led to problems for staff on site at activities unsure whether to turn people away and managing growing attendance numbers. To combat this we stopped putting BAP programmes on our website, they are emailed to every member directly instead. We also started a closed group on social media for BAP

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families and we put copies of the programme there and remind them not to share with others. This has stopped other members of the public from simply turning up without being registered.

This year we have taken over the running of youth club sessions for young people with social or learning disabilities in Little Stoke and Kingswood which were previously delivered by South Gloucestershire Council. We have developed the existing teams with new staff, and have been slowly building numbers through the year by making positive links with other groups and the local community. The reputation at the Little Stoke club in particular has been improved markedly resulting in positive comments from members' parents.

The 'Step Up' group ceased in October 2019 due to low numbers and together with Children in Need (who funded the group) we outlined plans for replacing this group with running a new youth club session in Bedminster. Work began to find a venue and promote the group, and a good working relationship developed with charity 'BS3 Community'. The youth club was due to start at the URC in Bedminster in March 2020, however Covid19 lockdown prevented this and the project was put on hold.

We put together a proposal for a Duke of Edinburgh's Silver award group for young people with disabilities, which was funded by South Gloucestershire Council. The group started in February 2020. They managed to do a practice walk and some of their skills section before Covid lockdown. The group then moved online and has been supported with online sessions to support completing sections from home.

We delivered a number of trips throughout the period, including one to a theme park where the members met and joined with members of other ages and abilities and enjoyed the day as part of cohesive group. We also ran a trip to Calvert Trust in Exmoor National Park which has brought together members from our Filton and Little Stoke centres. Another was planned for March 2020 which sadly was postponed due to Covid19.

With the help of their family we arranged a surprise 21st birthday party for one of our members at the youth centre. This was much appreciated and enjoyed, as this particular member had never had a birthday party before.

Community Work:

We opened the "Pod in the Park" food kiosk in July located in a small building at the edge of Elm Park playing fields. Pod in the Park was set up as a social enterprise overseen by FACE to provide employment opportunities to adults with social or learning disabilities. A development worker was employed in May to develop the enterprise and open the food kiosk. Paid staff included 2 supervisors alongside some of our existing members as well as some disabled adults who were new to us, and working in the Pod gave them confidence. One of the members of staff gained the experience and confidence necessary to secure new employment with a major retail company. Sales were growing and community awareness was rising. A regular customer base were very supportive with many offering additional support through a Crowdfunding campaign. More money was spent on staffing, marketing and running events and sadly funding applications to support the work not submitted in a timely fashion leading to cash flow issues which meant the Pod in the Park was closed at Christmas. We hope to reopen the Pod in the future but will need to create a new enterprise business model which would be closely monitored and we would be reliant on volunteers for staffing to begin with whilst growing the business.

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Community learning courses were delivered across two venues, including food preparation and cooking, handling money in the workplace, and ASDAN Workright. Some of the participants of these courses were members who had expressed an interest in working in the Pod in the Park.

As we have done in prior years we ran a Christmas party for deserving local families referred through schools and other agencies. This was funded by Asda and was a huge success.

Covid-19 response

Right at the end of the period, following the Covid-19 outbreak we launched a community food store filled from community donations of food, milk, and toiletries. We also established a volunteer network for the collection of prescriptions, shopping, dog walking, welfare checks, and other support. The majority of these volunteers were new contacts of FACE, many of whom had been furloughed from their regular employment.

Additionally on March 20th FACE launched a helpline for local residents, answering calls for 4 hours each weekday taking referrals from local GPs, housing association, and the local authority as well as self referral.

Although face-to-face youth club sessions needed to be on hold due to the pandemic we have continued to offer remote youth work and support to our members including Zoom activities, telephone support, and postal activities.

Events and fundraising:

A member of the community cycled to Witzenhausen in Germany to raise funds for FACE young people to attend the twinning visit and gathered a small amount of local publicity. We raised money through a stall at the annual Filton Festival, and additionally at the Filton Community Garden fete. We were the charity beneficiary of a number of Quiz Nights at a local pub, and we had another successful Christmas Fayre including an online auction which raised interest locally.

Money was donated from St Peters Parish Church, Filton from their Lent collections, for the Pod in the Park. Additional donations we gratefully received from Cotham Church, Waitrose and the UK Garrison costuming group.

FACE gained £1000 from Tesco blue token checkout scheme with additional donations of produce throughout the year through Fareshare.

Staff & Trustee Development:

We rolled out a new cloud-based management system (UpShot) in June, including training for 7 staff and 1 trustee. This system was in use at all sessions from September with backdated data entered from April and replaces the previous manual process. This investment was felt necessary to facilitate session handover and reporting now that we are operating across a number of sites remote from our Filton head office.

Our annual Staff and Trustee training day in June included sessions on Equalities, and Safeguarding. We also held team building activities which helped integrate the team members from across our different sites.

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In October we brought in a First Aid trainer to lead training for many of our staff, as well as advertising some spaces to local organisations and schools.

Many of our youth work staff participated in an annual Youth Work conference as part of National Youth Work Week in November. This gave the team the chance to network with people from other organisations that deliver youth services in South Gloucestershire and Bristol.

Reserves Policy

A Policy on Reserves was approved by the Trustees and adopted in August 2018. At 31 March 2020 the prior reserves of £7,000 have been depleted by overspending on the Pod in the Park. This project has now been cancelled and a plan is in place to re-establish the reserves to an overall level of £15,000.

Results for the year

Income for the year increased to £265,714, (2019: £174,689), as a result of receiving additional grant income for new projects. Expenditure also increased to £286,592 (2019: £165,283). The charity suffered a deficit for the year of -£20,878, (2019: surplus of £9,406) mainly as a result of the loss suffered by the Pod in the Park, a new venture during the year, to give work experience to those who would otherwise struggle to find such opportunities. The project has now been cancelled.

FACE recognises that 2019-20 was a very difficult year for the charity. The 'Pod in the Park' social enterprise venture did not go as planned, meaning a significant loss of reserves for the charity and including redundancies having to be made. This project was halted and strong efforts made to regroup and maintain the charity funds towards the end of the year and because of this the financial year 2020-21 started in a much more healthy position, despite the pandemic then unrolling.

New projects were being developed during the year, including a wider contract for the Bristol Autism Project and development of youth consultation and youth clubs in Frampton Cotterell and surrounding villages as well as continuation funding due to FACE's positive reputation and evidenced good practice with funders. Better financial processes are being implemented and improved and we are recognising where the gaps were and how things can be developed for the future.

Alongside growing demand and community support locally in Filton for the charity's work, these things have all helped the charity to focus on core future stability and maintain a healthy future through the 2020 pandemic and beyond.

Financial Reporting

During the year the following reports were provided to the Trustees to enable them to scrutinise and analyse FACE's financial performance on a quarterly basis.

- Quickbooks was implemented during the year ending 31 March 2019 to allow a more accurate, analysis and financial information to the Trustees of the Charity
- Quarterly Management Accounts were provided at the trustee meetings showing detailed and summarised reports of the Income, the Cost of Sales, Overheads and Banking across the various different projects
- An annual budget of revenue was prepared by FACE for quarterly analysis

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-
- Payroll costs were broken down, as were subscription income, staff expenses and petty cash where the reports were allocated to the relevant Restricted Grant and the financial reporting of these to the providers of the Grant and the Trustees.

Financial processes

The following financial processes are implemented at FACE

- Internet Banking services to allow bank balance analysis and bank transfers in real time and to make electronic payment of staff payroll and to suppliers
- Implemented pension provisions for all eligible staff via NEST
- The new Quickbooks system implemented in the previous financial year allows for accurate recording and financial reporting

Principal funding sources

Our principal funding sources are listed below. Further detail on the activities undertaken are listed in the section on Charitable Activities above.

South Gloucestershire Council. These funds include community learning, and small grants, including the Members Awarded Funding from local councillors.

Creative Youth Network, subcontracted work from South Gloucestershire Council for the Kingswood youth work provision.

Southern Brooks Community Partnership, subcontracted work from South Gloucestershire Council for the Little Stoke youth provision and Filton age 13+ youth provision.

BBC Children in Need. A three year funding scheme was successfully applied for in a previous financial year, which will continue until 31 March 2021 to fund youth clubs, independence skills and sensory sessions for children in Filton with social/learning disabilities.

Filton Town Council for junior youth clubs (age 7-13)

Frampton Cotterell Parish Council for Youth Provision in Frampton Cotterell and surrounding villages.

Bristol Autism Project funded by Bristol City Council to provide school holiday activities

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

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YEAR ENDED 31 MARCH 2020

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- observe the methods and principles in the Charities SORP;
 - make judgments and accounting estimates that are reasonable and prudent;
 - state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets

of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval of Accounts

The accounts were approved on behalf of the Trustees on 21 January 2021
by:

Tim Watts
Trustee/Chair

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

REFERENCE & ADMINISTRATIVE INFORMATION

YEAR ENDED 31 MARCH 2020

Company number

CE001859

Charity number

1156904

Trustees

The Trustees who have served during the year and since the year end were as follows:

| | |
|---------------|--|
| T Watts | Chair |
| RG Rees | Treasurer (resigned October 2019) |
| B Langley | (appointed August 2019, and as Treasurer October 2019) |
| R Sharp | |
| Rev H Cooke | |
| J Hoggans | |
| J Rainey | (resigned October 2019) |
| Rev S Edwards | |
| R Greenwood | |

Secretary

R Sharp

Registered Office

St Andrews Methodist Youth Centre
Elm park
Filton
Bristol. BS34 7PS.

Independent Examiner

Neil Kingston FCA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2020

I report to the trustees on my examination of the accounts of The Foundation of Active Community Engagement for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2020.

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.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2020

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, 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.

Neil M Kingston, FCA
Burton Sweet Chartered Accountants
The Clock Tower
5 Farleigh Court
Old Weston Road
Flax Bourton
Bristol BS48 1UR

Date: 21 January 2021

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 MARCH 2020

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ | Total Funds 2019 £ |
|-------------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income from: | | | | | |
| Donations and legacies | 2 | 5,726 | 6,740 | 12,466 | 4,717 |
| Charitable activities | 3 | 29,428 | 203,801 | 233,229 | 154,513 |
| Other trading activities | 4 | 11,166 | 8,838 | 20,004 | 15,459 |
| Investments | | 16 | - | 16 | - |
| Total income | | <u>46,336</u> | <u>219,379</u> | <u>265,715</u> | <u>174,689</u> |
| Expenditure on: | | | | | |
| Raising funds | 5 | 7,386 | - | 7,386 | 4,112 |
| Charitable activities | 6 | 54,930 | 224,277 | 279,207 | 161,171 |
| Total expenditure | | <u>62,316</u> | <u>224,277</u> | <u>286,593</u> | <u>165,283</u> |
| Net income/(expenditure) | 7 | (15,980) | (4,898) | (20,878) | 9,406 |
| Transfers between funds | 14 | (546) | 546 | - | - |
| | | <u>(16,526)</u> | <u>(4,352)</u> | <u>(20,878)</u> | <u>9,406</u> |
| Total funds at start of year | 14 | 18,461 | (1,504) | 16,957 | 7,551 |
| Total funds at end of year | 14 | <u>1,935</u> | <u>(5,856)</u> | <u>(3,921)</u> | <u>16,957</u> |

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 13 to 25 form part of these financial statements
See note 10 for fund-accounting comparative figures

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

BALANCE SHEET

AS AT 31 MARCH 2020

| | Note | 2020 £ | 2019 £ |
|--|------|----------------|---------------|
| Fixed assets | | | |
| Tangible assets | 11 | 5,754 | - |
| | | <u>5,754</u> | <u>-</u> |
| Current assets | | | |
| Debtors | 12 | 1,013 | - |
| Cash at bank and in hand | | 34,648 | 30,757 |
| | | <u>35,661</u> | <u>30,757</u> |
| Liabilities | | | |
| Creditors : amounts falling due within one year | 13 | (45,336) | (13,800) |
| Net current assets/(liabilities) | | <u>(9,675)</u> | <u>16,957</u> |
| Total assets less current liabilities | | <u>(3,921)</u> | <u>16,957</u> |
| Net assets/(liabilities) | | <u>(3,921)</u> | <u>16,957</u> |
| FUNDS | | | |
| Unrestricted funds | | | |
| General funds | 15 | 1,935 | 18,461 |
| Restricted funds | 15 | (5,856) | (1,504) |
| Total funds | | <u>(3,921)</u> | <u>16,957</u> |

These financial statements were approved by the Trustees on 21 January 2021 and are signed on their behalf by:

Mr T Watts
Trustee

The notes on pages 13 to 25 form part of these financial statements

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Charities Act 2011, the Financial Reporting Standard 102 (FRS102) and the requirements of the Charities Statement of Recommended Practice based thereon.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. Please refer to the Trustees' report for a fuller consideration, including the effects of the covid-19 pandemic on the charity.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included on a receivable basis.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

1 Accounting policies (*continued*)

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity. Governance costs are included within charitable activities.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Computer equipment - over 5 years; straight line
Fixtures and fittings - over 5 years; straight line

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

1 Accounting policies (*continued*)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

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

2 Income from: Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Donations | 5,726 | 6,740 | 12,466 |
| | <u>5,726</u> | <u>6,740</u> | <u>12,466</u> |
| Prior year | | | |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
| Donations | 4,559 | 158 | 4,717 |
| | <u>4,559</u> | <u>158</u> | <u>4,717</u> |

3 Income from: Charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|----------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| Activities and trips | 8,382 | 5,564 | 13,946 |
| Subscriptions | 480 | 7,948 | 8,428 |
| Grants received | 20,566 | 190,289 | 210,855 |
| | <u>29,428</u> | <u>203,801</u> | <u>233,229</u> |

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

3 Income from Charitable activities *(continued)*

Prior year

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|----------------------|----------------------------|--------------------------|--------------------------|
| Activities and trips | - | 16,050 | 16,050 |
| Subscriptions | 5,568 | - | 5,568 |
| Grants received | - | 132,895 | 132,895 |
| | <u>5,568</u> | <u>148,945</u> | <u>154,513</u> |

4 Income from: Other trading activities

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|----------------|----------------------------|--------------------------|--------------------------|
| Sales of goods | 5,282 | 8,044 | 13,326 |
| Event income | 1,524 | - | 1,524 |
| Rental income | 4,360 | 794 | 5,154 |
| | <u>11,166</u> | <u>8,838</u> | <u>20,004</u> |

Prior year

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|----------------|----------------------------|--------------------------|--------------------------|
| Sales of goods | 4,153 | - | 4,153 |
| Event income | 5,667 | - | 5,667 |
| Rental income | 5,639 | - | 5,639 |
| | <u>15,459</u> | <u>-</u> | <u>15,459</u> |

5 Expenditure on: Raising funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Costs of goods sold | 6,334 | - | 6,334 |
| Event costs | 1,052 | - | 1,052 |
| | <u>7,386</u> | <u>-</u> | <u>7,386</u> |

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

5 Expenditure on: Raising funds (*continued*)

| Prior year | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|---------------------|-------------------------|-----------------------|--------------------------|
| Costs of goods sold | 3,033 | - | 3,033 |
| Event costs | 1,079 | - | 1,079 |
| | <u>4,112</u> | <u>-</u> | <u>4,112</u> |

6 Expenditure on: Charitable activities

| | Total Funds 2020 £ | Total Funds 2019 £ |
|-------------------------------------|--------------------------|--------------------------|
| Wages and Salary costs | 151,662 | 105,736 |
| Other Staff costs | 6,788 | 4,475 |
| Resource, programme & project costs | 39,709 | 20,842 |
| Trips and Activities | 15,421 | 13,987 |
| Other costs of service provision | 1,170 | 1,125 |
| Pod in the Park costs | 37,771 | 80 |
| Property, rent and insurance | 10,407 | 5,595 |
| Property Utilities | 7,961 | 6,117 |
| Other property costs | 4,860 | 3,214 |
| Office costs | 99 | - |
| Depreciation | 1,439 | - |
| Governance costs | 1,920 | - |
| | <u>279,207</u> | <u>161,171</u> |

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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2020

7 Net income/(expenditure) for the year

This is stated after charging:

| | 2020 | 2019 |
|--|----------------|----------------|
| | £ | £ |
| Independent examiners fees - for independent examination | 900 | - |
| - for Accounts preparation | 1,020 | - |
| Trustees' travel, meeting and training expenses | - | - |
| Depreciation | 1,439 | - |
| | <u>151,662</u> | <u>105,736</u> |

No trustees has been reimbursed for out of pocket travel expenses this year or prior year. No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £90 (2019: £90).

8 Staff costs and numbers

The aggregate payroll costs were:

| | 2020 | 2019 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages & salaries | 145,651 | 101,516 |
| Social security costs | 3,573 | 1,465 |
| Pension contributions | 2,438 | 1,779 |
| Redundancy costs | - | 976 |
| | <u>151,662</u> | <u>105,736</u> |

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 27 (2019: 18), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £39,393 (2019: £38,634).

9 Taxation

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

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

10 Statement of Financial Activities comparative figures

| For the year ended 31 March 2019 | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|--|----------------------------|--------------------------|--------------------------|
| Income from: | | | |
| Gifts and donations | 4,559 | 158 | 4,717 |
| Charitable activities | 5,568 | 148,945 | 154,513 |
| Other trading activities | 15,459 | - | 15,459 |
| Total income | 25,586 | 149,103 | 174,689 |
| Expenditure on: | | | |
| Raising funds | 4,112 | - | 4,112 |
| Charitable activities | 10,564 | 150,607 | 161,171 |
| Total expenditure | 14,676 | 150,607 | 165,283 |
| Net income/(expenditure) for the year and net movement in funds | 10,910 | (1,504) | 9,406 |
| Total funds at start of year | 7,551 | - | 7,551 |
| Total funds at end of year | 18,461 | (1,504) | 16,957 |

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

11 Tangible fixed assets

| | Fixtures and fittings £ | Computer equipment £ | Total £ |
|--------------------------|-------------------------------|----------------------------|--------------|
| Cost or valuation | | | |
| At 1 April 2019 | - | - | - |
| Additions | 3,354 | 3,839 | 7,193 |
| At 31 March 2020 | <u>3,354</u> | <u>3,839</u> | <u>7,193</u> |
| Depreciation | | | |
| At 1 April 2019 | - | - | - |
| Charge for the year | 671 | 768 | 1,439 |
| At 31 March 2020 | <u>671</u> | <u>768</u> | <u>1,439</u> |
| Net book value | | | |
| At 31 March 2020 | <u>2,683</u> | <u>3,071</u> | <u>5,754</u> |
| At 31 March 2019 | <u>-</u> | <u>-</u> | <u>-</u> |

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
NOTES TO THE FINANCIAL STATEMENTS
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12 Debtors

| | 2020 | 2019 |
|-----------------------------------|--------------|----------|
| | £ | £ |
| Due in less than one year: | | |
| Prepayments and accrued income | 1,013 | - |
| | <u>1,013</u> | <u>-</u> |

13 Creditors: amounts falling due within one year

| | 2020 | 2019 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Other creditors | 12,536 | - |
| Accruals and deferred income | 32,800 | 13,800 |
| | <u>45,336</u> | <u>13,800</u> |

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2020

14 Movement in funds

For the year ended 31 March 2020

| | At 1 April 2019 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2020 £ |
|-------------------------------|-------------------------|----------------|------------------|----------------|--------------------------|
| Restricted funds | | | | | |
| Disability Focused projects | (10,815) | 116,580 | (109,750) | - | (3,985) |
| Youth Work Focused projects | 1,323 | 83,220 | (72,239) | - | 12,304 |
| Community Focused projects | 8,512 | 4,821 | (4,910) | - | 8,423 |
| Pod in the Park | 22 | 14,758 | (37,378) | - | (22,598) |
| Calvert trust and trip income | (3,609) | - | - | 3,609 | - |
| Schools' Work | 2,416 | - | - | (2,416) | - |
| Morrison's Equipment | 647 | - | - | (647) | - |
| | <u>(1,504)</u> | <u>219,379</u> | <u>(224,277)</u> | <u>546</u> | <u>(5,856)</u> |
| Unrestricted funds | | | | | |
| General Funds | 18,461 | 46,336 | (62,316) | (546) | 1,935 |
| | <u>18,461</u> | <u>46,336</u> | <u>(62,316)</u> | <u>(546)</u> | <u>1,935</u> |
| Total Funds | <u>16,957</u> | <u>265,715</u> | <u>(286,593)</u> | <u>-</u> | <u>(3,921)</u> |

Restricted funds

Disability Focused projects - this fund relates to restricted donations and grants to the charity for various projects that are tracked independently. These projects relate to funds received for children with social learning disabilities. A negative balance remains at the year-end in anticipation of restricted income received after the year end.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

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14 Movement in funds (*continued*)

Youth work focused projects - this fund relates to restricted donations and grants to the charity for various projects that are tracked independently. These projects relate to youth clubs that are run for young people with learning and social disabilities.

Community focused projects - this fund relates to Bristol and South Gloucestershire community learning teams contracted to run courses for adults. In addition towards the end of the year, funding was received to run a pilot community volunteering scheme which has been redirected into running covid volunteering and community support scheme.

Pod in the Park - this fund relates to a social enterprise food kiosk which as started to provide employment opportunities for young people and adults with disabilities. This project is shown as a negative balance at end due to overspending which resulted in the depletion of general funds. This project has now ended.

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT

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YEAR ENDED 31 MARCH 2020

14 Movement in funds (continued)

For the year ended 31 March 2019

| | At 1 April 2018 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2019 £ |
|-------------------------------|-------------------------|-------------|------------------|----------------|--------------------------|
| Restricted funds | | | | | |
| Children in Need | - | 38,159 | (39,100) | - | (941) |
| Calvert trust and trip income | - | 16,049 | (19,658) | - | (3,609) |
| Bristol Autism project | - | 32,926 | (40,437) | - | (7,511) |
| Community Learning | - | 658 | (2,008) | - | (1,350) |
| Community Work | - | 47,910 | (38,048) | - | 9,862 |
| Duke of Edinburgh's Award | - | 2,500 | (976) | - | 1,524 |
| Schools' Work | - | 7,005 | (4,589) | - | 2,416 |
| Morrison's Equipment | - | 1,000 | (353) | - | 647 |
| Pod in the Park | - | 158 | (136) | - | 22 |
| Wesport | - | 2,738 | (2,939) | - | (201) |
| Bailly Thomas | - | - | (2,363) | - | (2,363) |
| | - | 149,103 | (150,607) | - | (1,504) |
| Unrestricted funds | | | | | |
| General funds | 7,551 | 25,586 | (14,676) | - | 18,461 |
| | 7,551 | 25,586 | (14,676) | - | 18,461 |
| Total funds | 7,551 | 174,689 | (165,283) | - | 16,957 |

15 Analysis of net assets between funds

| | Restricted Funds £ | Unrestricted General Funds £ | Total £ |
|----------------------------|--------------------------|---------------------------------------|------------|
| As at 31 March 2020 | | | |
| Tangible fixed assets | - | 5,754 | 5,754 |
| Other net assets | (5,856) | (3,819) | (9,675) |
| | (5,856) | 1,935 | (3,921) |

FOUNDATION FOR ACTIVE COMMUNITY ENGAGEMENT
NOTES TO THE FINANCIAL STATEMENTS
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15 Analysis of net assets between funds (*continued*)

| | Restricted Funds | Unrestricted General Funds | Total |
|----------------------------|-----------------------------|---|---------------|
| As at 31 March 2019 | £ | £ | £ |
| Tangible fixed assets | - | - | - |
| Other net assets | (1,504) | 18,461 | 16,957 |
| | <u>(1,504)</u> | <u>18,461</u> | <u>16,957</u> |

16 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.