

CLAREMONT FIRST STEP COMMUNITY CENTRE

England & Wales · Charity number 1088988

Details

Status Registered

Legal form Charitable company

Company number [03911790](#)

Registered 2001-10-22

Register [View on the Charity Commission register](#)

Contact

Address Methodist Church Buildings
Dickson Road
Blackpool
FY1 2AP

Phone 01253299306

Email claremontcentre@aol.com

Website www.cfsc.co.uk

Activities

Objects: THE OBJECTS OF THE COMPANY ARE TO PURSUE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE INHABITANTS OF THE CLAREMONT AND TALBOT WARDS OF BLACKPOOL AND THEIR ENVIRONS, WITHOUT DISTINCTION ON THE GROUNDS OF GENDER, RACE, RELIGIOUS OR POLITICAL OR OTHER OPINION, AND IN PARTICULAR THE RELIEF OF POVERTY; THE ADVANCEMENT OF EDUCATION AND TRAINING; THE PRESERVATION AND PROTECTION OF PHYSICAL AND MENTAL HEALTH AND THE PROVISION OF LEISURE AND COMMUNITY FACILITIES IN THE INTERESTS OF SOCIAL WELFARE.

Activities: Monday & Tuesday Social Club Gentle Exercise, Friday Luncheon Club Samba Band, Free Internet Use, ITC Classes, Pilates, Social Days Out, Holidays Away, Advice & Guidance on benefits, incl. Universal Credit Wednesday club for people with Learning Difficulties and Complex Needs incl. Mental Health Issues, Children's Projects, Homelessness Project, Peoples Health Club Local Conversation Project

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** CLAREMONT AND TALBOT WARDS OF BLACKPOOL AND THEIR ENVIRONS
- Blackpool
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£188,283	£193,240	-	-
2024-03-31	£53,330	£196,508	-	-
2023-03-31	£159,696	£195,217	-	-
2022-03-31	£206,303	£166,418	-	-
2021-03-31	£337,615	£232,341	-	-

Trustees

Name	Role	Appointed
ALAN WILLIAM CAVILL		
ALEX GOLDIE		
ANN NOWELL		
Ivan Taylor		
Jacob Adams		2016-10-27
KHALID ISMAIL MOHAMMED		
LINDA MARKEY		2012-11-26

CLAREMONT FIRST STEP COMMUNITY CENTRE

England & Wales - Charity number 1088988

Accounts

Charity registration number 1088988 (England and Wales)

Company registration number 03911790

CLAREMONT FIRST STEP COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CLAREMONT FIRST STEP COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Mohammed Mr A Cavill Mr A Goldie Mrs L Markey Mr I Taylor
Secretary	Mr A Goldie
Charity number (England and Wales)	1088988
Company number	03911790
Registered office	Methodist Church Buildings Dickson Road Blackpool Lancashire FY1 2AP
Independent examiner	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU

CLAREMONT FIRST STEP COMMUNITY CENTRE

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CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The charity's objects are to manage and maintain a Community Centre for the benefit of inhabitants of the Claremont and Talbot Wards of Blackpool and their environs. Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the need of the needs of the whole Community in a caring manner. We shall endeavour to improve the quality of life for all residents within the Claremont and surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service.

There has been no change in the policies adopted in furtherance of these objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This is our 25th Anniversary year and we would like to take this opportunity to thank all Funders over the years that have supported us, they have made an outstanding contribution to the residents of Blackpool with their support. We would also like to thank all the partnerships we have worked with over the years their support has helped us tremendously.

Once again we have been amazed by the amount of people coming through our door for help and advice. Our clubs on a Tuesday Wednesday and Friday are on-going our members tell us they wouldn't know what to do if they were without them. Our Wednesday club is basically aimed at younger people with complex needs but we are also helping people with early onset dementia.

We are still supporting our clients with Food and Energy vouchers which has been backed by the Local Council giving us funds. We use these funds to supply hot food to the homeless and people with low incomes and also to supply food bags every week, with the help of the Food Partnership this worked out at over 2600 last year. Shelter and Blackpool & Fylde College are also based here weekly to help our clients with housing options and courses for self-esteem as a first step into education for future employment.

The Refugee support worker ended her contract, she came in every week to support their claims to the Home Office but we have continued to support the ones who come into the Centre with advice and guidance. In fact we have a lovely lady who has been a refugee and she comes in twice a week to volunteer for us.

Our partnerships with Blackpool Council, NSPCC, Betterstart, NHS, Blackpool & Fylde College and United Youth Alliance are keeping us busy with various projects.

At the beginning of the year we completed a very successful project in collaboration with Blackpool Council. They wanted to offer £200 Winter Fuel Allowance to pensioners in Blackpool who did not receive it through their benefits. A member of our staff went around the various clubs in Blackpool to spread the word. We were inundated with people coming into the Centre where we filled in the forms for them online, the Council processed them and sent the money directly to their bank accounts.

At the end of this project we helped 412 Blackpool residents and they received a total of £82,400 between them to help with their Winter Fuel bills. Out of all the hubs in Blackpool involved in this project we were the top of this league. This was a very happy and successful project for us, it made a lot of pensioners in the town happy they were getting some extra financial help. We are hoping it may happen again this year.

We look forward to a very happy next year hoping we can help many more people

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The Charity has incurred a deficit for the year amounting to £4,957 (2024 :£143,178), as a result of restricted monies brought forward from previous years being expended. This has been deducted from the fund balances brought forward and total reserves of £34,311 are carried forward to next year. These reserves comprise £19,633 of unrestricted funds and £14,678 of restricted funds held for specific purposes. The Trustees are mindful of the constant need to obtain new funding for core services, and to raise funds for general overheads which cannot normally be met from grant funding.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been achieved at the Balance Sheet date.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and has a Board of Trustees who are also Directors of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Mohammed

Mr J Adams

(Resigned 3 August 2024)

Mr A Cavill

Mr A Goldie

Mrs L Markey

Mrs A Nowell

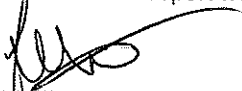
(Resigned 20 January 2025)

Mr I Taylor

New trustees are appointed by way of formal application and letter. They are invited by the Board for an interview and if accepted they can attend the Board mid-year, but without any voting rights. Their appointment is then confirmed at the next Annual General Meeting. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity is managed by the Management Committee which consists of all the Trustees. The committee is responsible for establishing and maintaining the policies and procedures of the organisation and best operating practices, including the recruitment of volunteers and staff, in compliance with all statutory regulations and fiscal requirements of a company limited by guarantee and Registered Charity.

The trustees' report was approved by the Board of Trustees.



.....
Mrs L Markey

Trustee

Dated:27.10.25

CLAREMONT FIRST STEP COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLAREMONT FIRST STEP COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Claremont First Step Community Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Champion Accountants LLP

Champion Accountants LLP

Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU
Date:*29.10.25*.....

CLAREMONT FIRST STEP COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	1,700	-	1,700	1,700	-	1,700
Charitable activities	4	266	171,987	172,253	800	30,000	30,800
Investments	5	14,330	-	14,330	20,830	-	20,830
Total income		<u>16,296</u>	<u>171,987</u>	<u>188,283</u>	<u>23,330</u>	<u>30,000</u>	<u>53,330</u>
Expenditure on:							
Charitable activities	6	11,886	181,354	193,240	158,420	38,088	196,508
Total expenditure		<u>11,886</u>	<u>181,354</u>	<u>193,240</u>	<u>158,420</u>	<u>38,088</u>	<u>196,508</u>
Net income/(expenditure) and movement in funds		4,410	(9,367)	(4,957)	(135,090)	(8,088)	(143,178)
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>15,223</u>	<u>24,045</u>	<u>39,268</u>	<u>150,313</u>	<u>32,133</u>	<u>182,446</u>
Fund balances at 31 March 2025		<u>19,633</u>	<u>14,678</u>	<u>34,311</u>	<u>15,223</u>	<u>24,045</u>	<u>39,268</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CLAREMONT FIRST STEP COMMUNITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		792		1,580
Current assets					
Debtors	13	1,286		2,140	
Cash at bank and in hand		36,800		39,999	
		<u>38,086</u>		<u>42,139</u>	
Creditors: amounts falling due within one year	14	(4,567)		(4,451)	
Net current assets			<u>33,519</u>		<u>37,688</u>
Total assets less current liabilities			<u>34,311</u>		<u>39,268</u>
The funds of the charity					
Restricted income funds	16		14,678		24,045
Unrestricted funds	17		19,633		15,223
			<u>34,311</u>		<u>39,268</u>

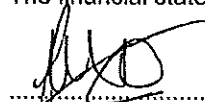
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 27.10.25


.....
Mrs L Markey
Trustee

Company registration number 03911790 (England and Wales)

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Claremont First Step Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Methodist Church Buildings, Dickson Road, Blackpool, Lancashire, FY1 2AP.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% on cost
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	1,700	1,700

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Cafe income	-	-	-	720	-	720
Grant funding for community work	-	171,987	171,987	-	30,000	30,000
Other income	266	-	266	80	-	80
	<u>266</u>	<u>171,987</u>	<u>172,253</u>	<u>800</u>	<u>30,000</u>	<u>30,800</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	<u>14,330</u>	<u>20,830</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6

Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	137,732	140,240
Depreciation and impairment	1,134	1,135
Rent, insurance & utilities	24,422	24,175
Repairs & maintenance	2,424	2,423
Printing, stationery & adverts	394	247
Telephone	1,603	1,583
Cleaning	661	630
Cafe purchases	-	34
Sundry expenses	2,648	3,748
Children in Need projects	780	514
Cost of living grant expended	21,183	20,849
	<u>192,250</u>	<u>195,578</u>
Share of governance costs (see note 7)	990	930
	<u>193,240</u>	<u>196,508</u>
Analysis by fund		
Unrestricted funds	11,886	158,420
Restricted funds	181,354	38,088
	<u>193,240</u>	<u>196,508</u>
For the year ended 31 March 2024		
Unrestricted funds	158,420	
Restricted funds	38,088	
	<u>196,508</u>	
7 Support costs allocated to activities	2025	2024
	£	£
Governance costs	<u>990</u>	<u>930</u>
Analysed between:		
Independent examiner fees	<u>990</u>	<u>930</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	788	1,134
	<u>788</u>	<u>1,134</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	4	4
	<u>4</u>	<u>4</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	124,964	126,697
Social security costs	5,911	6,208
Other pension costs	6,857	7,335
	<u>137,732</u>	<u>140,240</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	112,811	112,972
	<u>112,811</u>	<u>112,972</u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2024	66,411
At 31 March 2025	<u>66,411</u>
Depreciation and impairment	
At 1 April 2024	64,831
Depreciation charged in the year	788
At 31 March 2025	<u>65,619</u>
Carrying amount	
At 31 March 2025	<u>792</u>
At 31 March 2024	<u><u>1,580</u></u>

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	1,080	1,949
Prepayments and accrued income	206	191
	<u>1,286</u>	<u>2,140</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	4,567	4,451
	<u>4,567</u>	<u>4,451</u>

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,857	7,335
	<u>6,857</u>	<u>7,335</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Big Lottery	22,470	124,487	(138,282)	8,675
Blackpool Council	-	47,500	(42,284)	5,216
Fixed Assets	1,575	-	(788)	787
	<u>24,045</u>	<u>171,987</u>	<u>(181,354)</u>	<u>14,678</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Big Lottery	26,771	-	(4,301)	22,470
Blackpool Council	3,000	30,000	(33,000)	-
Fixed Assets	2,362	-	(787)	1,575
	<u>32,133</u>	<u>30,000</u>	<u>(38,088)</u>	<u>24,045</u>

The restricted funds comprise Big Lottery monies for salary funding, and Blackpool Council funds for Cost of Living support to the community.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	15,223	16,296	(11,886)	19,633
	<u>15,223</u>	<u>16,296</u>	<u>(11,886)</u>	<u>19,633</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Payroll costs	133,281	-	(133,281)	-
General funds	17,032	23,330	(25,139)	15,223
	<u>150,313</u>	<u>23,330</u>	<u>(158,420)</u>	<u>15,223</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	-	792	792
Current assets/(liabilities)	33,519	-	33,519
Long term liabilities	(13,886)	13,886	-
	<u>19,633</u>	<u>14,678</u>	<u>34,311</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	5	1,575	1,580
Current assets/(liabilities)	15,218	22,470	37,688
	<u>15,223</u>	<u>24,045</u>	<u>39,268</u>

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	1,950	7,800
Between two and five years	-	1,950
	<u>1,950</u>	<u>9,750</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

CLAREMONT FIRST STEP COMMUNITY CENTRE

England & Wales - Charity number 1088988

Accounts

Claremont First Step Community Centre Annual Report and Financial Statement 2023 – 2024



Claremont First Step Community Centre
Methodist Church Buildings
Dickson Road
Blackpool FY1 2AP
Tel and Fax: 01253 299306
E-mail www.claremontcentre@aol.com

Registered Charity No: 1088988

Chief Officer – Joanne Shepherd

MISSION STATEMENT

“Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the needs of the whole community in a caring manner.

We shall endeavour to improve the quality of life for all residents within the Claremont and the surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service”

OUR ETHOS

“FULFILLING PEOPLES’ LIVES”



Please always remember that every gift in every will however large or small
makes a difference
Thank You

Chief Officer's Report

The Centre has now entered its 24th year. We are having a very busy year with our Tuesday, Friday & Wednesday clubs going strong and new projects starting. Our members continue to come in weekly and look forward to their days out and celebrations. Over the last 24 years we have given out 22,800 food parcels, have served 35,000 meals in our pensioner clubs and supported 8,000 adults with learning difficulties. Since the cost of living crisis in the last couple of years we have given out 6,000 emergency food parcels. Of course it goes without saying that funding is getting much more difficult to access, there is fewer funders who can support charities and more and more charities applying to them.

We are still supporting our clients in need with food, food vouchers, energy and household help. We are now extending this throughout the Winter months with a drop in to combat the cold weather. Our clients can stay on a Thursday have a light lunch play pool, table tennis and various board games. Hopefully this will help them keep warm, and we will be able to help them further with practical help and advice. We have partnered with Shelter who are based here once a week to give advice and help to our clients who have social welfare problems. We are also running flu and covid injection clinics in the next couple of weeks in partnership with the NHS hoping to target our Raid the Larder clients who are hard to reach.

We are still supporting our Refugee project. They come in every week to get specific advice and help with form filling, language, housing and help with the asylum protocols needed for the Home Office. They have a support worker based here every week that helps them with the complexities needed to stay in this country. There is a large contingent of Asylum people in Blackpool staying in various hotels and houses throughout the town with a big majority of them in the Claremont area. They have various and extensive needs and we see them every week to help out with food and other items.

We have teamed up with Blackpool Council and Betterstart who now have a room in the Centre specifically for storage of non-perishable items that can

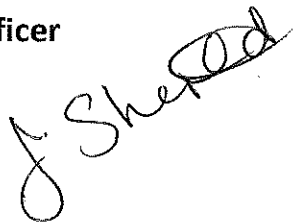
be given out to families in need from toiletries to nappies. This is a great help to local families with small children who cannot afford these items.

In partnership with the NHS we facilitate a Smoking Cessation clinic once a week which has been extended from a half day to a full day. Clients who have been referred come in for one to one advice and also an open round table discussion with health care professionals and other people trying to quit. The Claremont area population has a high level of deprivation, various levels of health problems and to hold this clinic in the centre makes it a non-pressured environment for people to access.

Our latest partnership is with United Youth Alliance with an office in the Centre to run their project. They support young people across the Fylde Coast with social action projects. Alongside this they support various youth work training and consultancy.

We are working closely with various agencies and other Centre's in the Claremont area supporting our local people. We are looking forward to our 25th Anniversary next year. It is quite an accomplishment to have lasted so long in the financial climate we have lived through especially in the last few years and a big thank you to all our funders and supporters over the years who have helped us reach this milestone.

Joe Shepherd
Chief Officer

A handwritten signature in black ink, appearing to read 'J. Shepherd', written in a cursive style.

Charity registration number 1088988

Company registration number 03911790 (England and Wales)

**CLAREMONT FIRST STEP COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

CLAREMONT FIRST STEP COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Mohammed Mr A Cavill Mr A Goldie Mrs L Markey Mrs A Nowell Mr I Taylor
Secretary	Mr A Goldie
Charity number	1088988
Company number	03911790
Registered office	Methodist Church Buildings Dickson Road Blackpool Lancashire FY1 2AP
Independent examiner	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU

CLAREMONT FIRST STEP COMMUNITY CENTRE

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Trustees' report	1 - 2
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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are to manage and maintain a Community Centre for the benefit of inhabitants of the Claremont and Talbot Wards of Blackpool and their environs. Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the need of the needs of the whole Community in a caring manner. We shall endeavour to improve the quality of life for all residents within the Claremont and surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service.

There has been no change in the policies adopted in furtherance of these objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Centre has had a very busy year with our clubs going strong and new projects starting. Our members continue to come in weekly and look forward to their days out and celebrations.

We are still supporting our clients in need with food, food vouchers, energy and household help. we are now extending this throughout the Winter months with a drop in to combat the cold weather. Our clients can stay on a Thursday have a light lunch play pool, table tennis and various board games. Hopefully this will help them make other friends, keep warm, and we will be able to help them further with practical help and advice. We have partnered with Shelter who come in once a week to give advice and help to our clients who have social welfare problems.

We are still supporting our Refugee project. They come in every week to get specific advice and help with form filling, language, housing and help with the asylum protocols needed for the Home Office. They have a support worker based here every week that helps them with the complexities needed to stay in this country. There is a large contingent of Asylum people in Blackpool staying in various hotels and houses throughout the town with a big majority of them in the Claremont area. They have various and extensive needs and we see them every week to help out with food and other items.

We have teamed up with Blackpool Council and Betterstart who now have a room in the Centre specifically for storage of non-perishable items that can be given out to families in need from toiletries to nappies. This is a great help to local families who cannot afford these items.

Our latest partnership is with United Youth Alliance with an office in the Centre to run their project. They support young people across the Fylde Coast with social action projects. Alongside this they support various youth work training and consultancy.

We are looking forward to our 25th Anniversary next year. It is quite an accomplishment to have lasted so long in the financial climate we have lived through especially in the last few years and a big thank you to all our funders and supporters over the years who have helped us reach this milestone.

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The Charity has incurred a deficit for the year amounting to £143,178 (2023 :£35,521), as a result of unrestricted monies brought forward from previous years being expended on salary costs as grant funding reduces. This has been deducted from the fund balances brought forward and total reserves of £39,268 are carried forward to next year. These reserves comprise £15,223 of unrestricted funds and £24,045 of restricted funds held for specific purposes. The restricted funds generally comprise grants received for salary purposes, The Trustees are mindful of the constant need to obtain new funding for core services, and to raise funds for general overheads which cannot normally be met from grant funding. New funding has been obtained from the Lottery in the current year towards staff costs.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has not been achieved at the Balance Sheet date.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and has a Board of Trustees who are also Directors of the company.

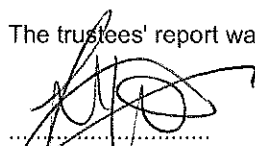
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Mohammed
Mr J Adams
Mr A Cavill
Mr A Goldie
Mrs L Markey
Mrs A Nowell
Mr I Taylor

New trustees are appointed by way of formal application and letter. They are invited by the Board for an interview and if accepted they can attend the Board mid-year, but without any voting rights. Their appointment is then confirmed at the next Annual General Meeting. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity is managed by the Management Committee which consists of all the Trustees. The committee is responsible for establishing and maintaining the policies and procedures of the organisation and best operating practices, including the recruitment of volunteers and staff, in compliance with all statutory regulations and fiscal requirements of a company limited by guarantee and Registered Charity.

The trustees' report was approved by the Board of Trustees.


.....
Mrs L Markey
Trustee
Dated: 21/11/24

CLAREMONT FIRST STEP COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLAREMONT FIRST STEP COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Claremont First Step Community Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Champion Accountants LLP

Champion Accountants LLP

Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

Dated: *25/11/24*

CLAREMONT FIRST STEP COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	1,700	-	1,700	1,800	-	1,800
Charitable activities	4	800	30,000	30,800	8,451	141,335	149,786
Investments	5	20,830	-	20,830	8,110	-	8,110
Total income		<u>23,330</u>	<u>30,000</u>	<u>53,330</u>	<u>18,361</u>	<u>141,335</u>	<u>159,696</u>
Expenditure on:							
Charitable activities	6	158,420	38,088	196,508	60,781	134,436	195,217
Total expenditure		<u>158,420</u>	<u>38,088</u>	<u>196,508</u>	<u>60,781</u>	<u>134,436</u>	<u>195,217</u>
Net expenditure and movement in funds		(135,090)	(8,088)	(143,178)	(42,420)	6,899	(35,521)
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>150,313</u>	<u>32,133</u>	<u>182,446</u>	<u>192,733</u>	<u>25,234</u>	<u>217,967</u>
Fund balances at 31 March 2024		<u>15,223</u>	<u>24,045</u>	<u>39,268</u>	<u>150,313</u>	<u>32,133</u>	<u>182,446</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CLAREMONT FIRST STEP COMMUNITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,580		2,714
Current assets					
Debtors	13	2,140		173	
Cash at bank and in hand		39,999		184,103	
		<u>42,139</u>		<u>184,276</u>	
Creditors: amounts falling due within one year	14	<u>(4,451)</u>		<u>(4,544)</u>	
Net current assets			37,688		179,732
Total assets less current liabilities			<u>39,268</u>		<u>182,446</u>
Net assets excluding pension liability			<u>39,268</u>		<u>182,446</u>
The funds of the charity					
Restricted income funds	16	24,045		32,133	
Unrestricted funds		15,223		150,313	
		<u>39,268</u>		<u>182,446</u>	

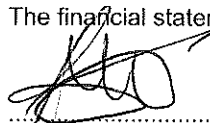
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 21/11/24



Mrs L Markey
Trustee

Company registration number 03911790 (England and Wales)

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Claremont First Step Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Methodist Church Buildings, Dickson Road, Blackpool, Lancashire, FY1 2AP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% on cost
--------------------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	1,700	1,800

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Cafe income	720	-	720	1,515	-	1,515
Grant funding for community work	-	30,000	30,000	-	141,335	141,335
Other income	80	-	80	6,936	-	6,936
	<u>800</u>	<u>30,000</u>	<u>30,800</u>	<u>8,451</u>	<u>141,335</u>	<u>149,786</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	<u>20,830</u>	<u>8,110</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6

Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	140,240	126,138
Depreciation and impairment	1,134	4,147
Rent, insurance & utilities	24,175	26,015
Repairs & maintenance	2,424	2,559
Printing, stationery & adverts	247	1,119
Telephone	1,583	1,729
Cleaning	630	461
Cafe purchases	34	503
Sundry expenses	3,748	3,231
Children in Need projects	514	255
Cost of living grant expended	20,849	28,100

195,578 194,257

Share of governance costs (see note 7)

930 960

196,508 195,217

Analysis by fund

Unrestricted funds	158,420	60,781
Restricted funds	38,088	134,436

196,508 195,217

For the year ended 31 March 2023

Unrestricted funds	60,781
Restricted funds	134,436

195,217

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	930	960
Analysed between:		
Independent examiner fees	930	960

930 960

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	1,134	4,147
	<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	4	5
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£
Wages and salaries	126,697	115,208
Social security costs	6,208	4,688
Other pension costs	7,335	6,242
	<u> </u>	<u> </u>
	140,240	126,138
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	112,972	99,156
	<u> </u>	<u> </u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2023	66,411
At 31 March 2024	66,411
Depreciation and impairment	
At 1 April 2023	63,697
Depreciation charged in the year	1,134
At 31 March 2024	64,831
Carrying amount	
At 31 March 2024	1,580
At 31 March 2023	2,714

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	1,949	-
Prepayments and accrued income	191	173
	<u>2,140</u>	<u>173</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	4,451	4,544
	<u>4,451</u>	<u>4,544</u>

15 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,335	6,242
	<u>7,335</u>	<u>6,242</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Big Lottery	26,771	-	(4,301)	-	22,470
Blackpool Council	3,000	30,000	(33,000)	-	-
Fixed Assets	2,362	-	(787)	-	1,575
	<u>32,133</u>	<u>30,000</u>	<u>(38,088)</u>	<u>-</u>	<u>24,045</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Big Lottery	25,234	107,085	(105,548)	-	26,771
Blackpool Council	-	34,250	(28,100)	(3,150)	3,000
Fixed Assets	-	-	(788)	3,150	2,362
	<u>25,234</u>	<u>141,335</u>	<u>(134,436)</u>	<u>-</u>	<u>32,133</u>

The restricted funds comprise Big Lottery monies for salary funding, and Blackpool Council funds for Cost of Living support to the community.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Payroll costs	133,281	-	(133,281)	-
General funds	17,032	23,330	(25,139)	15,223
	<u>150,313</u>	<u>23,330</u>	<u>(158,420)</u>	<u>15,223</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Payroll costs	157,623	-	(24,342)	133,281
General funds	35,110	18,361	(36,439)	17,032
	<u>192,733</u>	<u>18,361</u>	<u>(60,781)</u>	<u>150,313</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	5	1,575	1,580
Current assets/(liabilities)	15,218	22,470	37,688
	<u>15,223</u>	<u>24,045</u>	<u>39,268</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	352	2,362	2,714
Current assets/(liabilities)	149,961	29,771	179,732
	<u>150,313</u>	<u>32,133</u>	<u>182,446</u>

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	7,800	7,800
Between two and five years	1,950	9,750
	<u>9,750</u>	<u>17,550</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

CLAREMONT FIRST STEP COMMUNITY CENTRE

England & Wales - Charity number 1088988

Accounts

Claremont First Step Community Centre Annual Report and Financial Statement 2022 - 2023



Claremont First Step Community Centre
Methodist Church Buildings
Dickson Road
Blackpool FY1 2AP
Tel and Fax: 01253 299306
E-mail www.claremontcentre@aol.com

Registered Charity No: 1088988

Chief Officer – Joanne Shepherd

MISSION STATEMENT

“Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the needs of the whole community in a caring manner.

We shall endeavour to improve the quality of life for all residents within the Claremont and the surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service”

OUR ETHOS

“FULFILLING PEOPLES’ LIVES”



Please always remember that every gift in every will however large or small
makes a difference
Thank You

Chief Officer's Report

It's hard to believe another year has gone by; the time is going so fast. We have had quite a difficult year coming out of the pandemic it has been a challenge to keep all our activities and projects going and resurrecting ones that haven't been possible. We are on the right side now and have been successful in our delivery.

We continue to work in partnership with Horizon who specialize in working with individuals who have been addicted to substance misuse and are trying to get clean. We offer a 'Recovery Café' which enables people to come in for a brew while having someone there to talk to about their issues and give any support where necessary.

Our Tuesday club includes breakfast, a 3-course lunch, bingo and games and afternoon tea and cake. The aim of the club is to bring people together who, otherwise would be looking at 4 walls constantly. Many of the people we work with suffer from loneliness and isolation and maybe do not have any family close by.

On a Wednesday we continue to provide social activities for adults with learning difficulties and complex needs. The day includes group sessions involving the members, staff, and volunteer workers. The aim of the project is to raise the self-awareness, belonging and confidence of our members, who are usually isolated, giving them the chance to mix with like-minded individuals playing pool, cards, the Wii, quizzes, colouring and arts and crafts. We work in partnership with Adult Social Services who can refer people onto us; they are happy to work with us on this project.

We also have 'Raid the Larder' project. This is available for anyone who is having trouble making ends meet; there are no referral requirements. We work in partnership with Blackpool Food bank who supply us with frozen meals, fruit and vegetables, bread, biscuits, and staples on a weekly basis. We ask people to bring their own bag and they can fill it with as much food as they can fit in. We also provide hot meals for everyone in the household; they can either take them home or eat at the Centre in a safe, warm environment.

We hold our Luncheon Club every Friday. Members come to the Centre at about 10am and have tea and toast. The main mode of transport used is Rideability (a local council service) that we have struck up a great working partnership with. We then have a few games of bingo, and a three-course lunch is served at 12pm. The aim of the day is for people to come together to discuss and chat about anything and everything, we want to ensure all feel included as many of our members are living alone and don't see a lot of people throughout the week. Staff are constantly talking with members, giving any information, advice and guidance that may be required. This could be for several issues including well-being, benefits, debt, pensions, or family problems. An extra service that we offer is getting prescriptions or shopping for people that find it difficult to do themselves.

We expand on our services by providing day trips out on a regular basis to a variety of places including markets, garden centres, shopping arcades and shows. This year, to date, our

members have enjoyed an afternoon tea, been to Bury market and Boundary Mill and celebrated the 1940's weekend in St. Annes.

Christmas Festivities this year will include a huge party with a singer and the choir from our local school, a pantomime at the Grand Theatre and we will be attending the White Tower for a bespoke Christmas lunch and entertainment.

Funding obviously is extremely important (in fact it's our lifeline!) We have been submitting applications to lots of funding organisations including Henry Smith, The Community Fund and Lloyds Bank Foundation, and are awaiting the decisions. We will hopefully hear the outcome just after the New Year.

We have been successful in securing funds from the Household Support Fund led by Blackpool Council, which has enabled us to concentrate more on the homeless and the vulnerable. We have been distributing food locally and have offered vouchers to those in need from local supermarkets. This has also allowed us to cook and supply home-cooked food the individuals and families in Claremont and surrounding areas.

A big thank you must go to all our Volunteers who are the backbone of our Centre, they help with all our projects and their input is invaluable.

Our Chair Linda Markey and our Management Committee have also given us a lot of help and support this year and their dedication to the Centre is appreciated.

I have to say a massive thank you to my team; without them our Centre would not be the success it is today.

Hopefully we will keep going onwards and upwards and look forward to another year of service to the Community.



Joe Shepherd
Chief Officer

Charity registration number 1088988

Company registration number 03911790 (England and Wales)

CLAREMONT FIRST STEP COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CLAREMONT FIRST STEP COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Mohammed Mr J Adams Mr A Cavill Mr A Goldie Mrs L Markey Mrs A Nowell Mr I Taylor
Secretary	Mr A Goldie
Charity number	1088988
Company number	03911790
Registered office	Methodist Church Buildings Dickson Road Blackpool Lancashire FY1 2AP
Independent examiner	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU

CLAREMONT FIRST STEP COMMUNITY CENTRE

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Balance sheet	5
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CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to manage and maintain a Community Centre for the benefit of inhabitants of the Claremont and Talbot Wards of Blackpool and their environs. Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the need of the needs of the whole Community in a caring manner. We shall endeavour to improve the quality of life for all residents within the Claremont and surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service.

There has been no change in the policies adopted in furtherance of these objects.

Under the direction of the Board of Trustees who have a vast knowledge of life and work skills, the Charity is managed by a Chief Officer assisted by a Finance Officer. Two project workers oversee our large and varied programme of activities for the elderly and our club for adults with complex needs. They are ably assisted by an army of volunteers who come in on a daily basis. Our cafe on site that services the clubs is managed by a qualified chef. Our staff are regularly encouraged to take up any training courses that could enhance their work skills.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Another year has passed and business at the Centre is busier than ever. Our clubs are all picking up and becoming a permanent fixture in the lives of our members. Our members had a delightful day at the forties weekend in Lytham this year finishing up with Afternoon Tea at the Clifton Hotel. It was great to hear all their stories of war time memories.

Over the winter we have supported our clients with food, energy help and also help when essential home items have broken down. We in turn have been supported with grants from Blackpool Council to help people of all ages within the community. This has been an exciting project for us as it has allowed us to get to the heart of our clients problems and really support them with a solution, whether it be money paid to their energy supplier or buying an essential item for their home in the form of a new washing machine. The cost of living has affected everyone we come into contact with and it is very humbling to be able to help in some small way.

Our homeless project is well under way and we are giving out more and more food bags which helps people who are in need. Through our grants we have been able to supplement our bags with food vouchers for various supermarkets.

The Adder project has moved on from the Centre at the moment as it was so successful it had to expand and bring lots of other agencies and we were not big enough to support it. But we are very proud to have played some small part in getting it to the place it is today.

We would like to thank all our supporters and funders this year and hopefully we can go from strength to strength in the coming year. It is always exciting to start new projects and follow them through.

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

The Charity has incurred a deficit for the year amounting to £35,221 (2022 : surplus £39,885), as a result of unrestricted monies brought forward from previous years being expended on salary costs as grant funding reduces. This has been deducted from the fund balances brought forward and total reserves of £182,446 are carried forward to next year. These reserves comprise £150,313 of unrestricted funds and £32,133 of restricted funds held for specific purposes. The restricted funds generally comprise grants received for salary purposes. The Trustees are mindful of the constant need to obtain new funding for core services, and to raise funds for general overheads which cannot normally be met from grant funding.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved at the Balance Sheet date.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and has a Board of Trustees who are also Directors of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Mohammed

Mr J Adams

Mr A Cavill

Mr A Goldie

Mrs L Markey

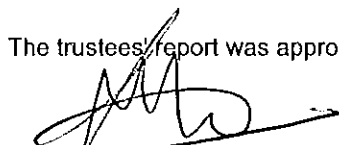
Mrs A Nowell

Mr I Taylor

New trustees are appointed by way of formal application and letter. They are invited by the Board for an interview and if accepted they can attend the Board mid-year, but without any voting rights. Their appointment is then confirmed at the next Annual General Meeting. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity is managed by the Management Committee which consists of all the Trustees. The committee is responsible for establishing and maintaining the policies and procedures of the organisation and best operating practices, including the recruitment of volunteers and staff, in compliance with all statutory regulations and fiscal requirements of a company limited by guarantee and Registered Charity.

The trustees report was approved by the Board of Trustees.



Mrs L Markey

Trustee

Dated: 7/11/23

CLAREMONT FIRST STEP COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLAREMONT FIRST STEP COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Claremont First Step Community Centre (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Champion Accountants LLP

Champion Accountants LLP

Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

Dated: 7/11/23

CLAREMONT FIRST STEP COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	1,800	-	1,800	500	-	500
Charitable activities	4	8,451	141,335	149,786	29,198	144,035	173,233
Investments	5	8,110	-	8,110	5,055	-	5,055
Other income	6	-	-	-	27,515	-	27,515
Total Income		<u>18,361</u>	<u>141,335</u>	<u>159,696</u>	<u>62,268</u>	<u>144,035</u>	<u>206,303</u>
Charitable activities	7	<u>60,781</u>	<u>134,436</u>	<u>195,217</u>	<u>19,114</u>	<u>147,304</u>	<u>166,418</u>
Net Income/(expenditure) and movement in funds		(42,420)	6,899	(35,521)	43,154	(3,269)	39,885
Reconciliation of funds:							
Fund balances at 1 April 2022		<u>192,733</u>	<u>25,234</u>	<u>217,967</u>	<u>149,579</u>	<u>28,503</u>	<u>178,082</u>
Fund balances at 31 March 2023		<u><u>150,313</u></u>	<u><u>32,133</u></u>	<u><u>182,446</u></u>	<u><u>192,733</u></u>	<u><u>25,234</u></u>	<u><u>217,967</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CLAREMONT FIRST STEP COMMUNITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		2,714		3,711
Current assets					
Debtors	13	173		136	
Cash at bank and in hand		184,103		217,509	
		<u>184,276</u>		<u>217,645</u>	
Creditors: amounts falling due within one year	14	4,544		3,389	
Net current assets			179,732		214,256
Total assets less current liabilities			<u>182,446</u>		<u>217,967</u>
The funds of the charity					
Restricted income funds	15		32,133		25,234
Unrestricted funds			150,313		192,733
			<u>182,446</u>		<u>217,967</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 7/11/23


Mrs L Markey
Trustee

Company registration number 03911790 (England and Wales)

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Claremont First Step Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Methodist Church Buildings, Dickson Road, Blackpool, Lancashire, FY1 2AP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% on cost
--------------------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	1,800	500

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Cafe income	1,515	-	1,515	720	-	720
Grant funding for community work	-	141,335	141,335	28,454	144,035	172,489
Other income	6,936	-	6,936	24	-	24
	<u>8,451</u>	<u>141,335</u>	<u>149,786</u>	<u>29,198</u>	<u>144,035</u>	<u>173,233</u>

5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	<u>8,110</u>	<u>5,055</u>

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Coronavirus Job Retention Scheme	<u>-</u>	<u>27,515</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7	Charitable activities	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
	Staff costs	126,138	139,239
	Depreciation and Impairment	4,147	3,359
	Rent, insurance & utilities	26,015	13,322
	Repairs & maintenance	2,559	3,346
	Printing, stationery & adverts	1,119	1,199
	Telephone	1,729	1,778
	Cleaning	461	177
	Cafe purchases	503	862
	Sundry expenses	3,231	2,055
	Children in Need projects	255	181
	Cost of living grant expended	28,100	-
		<u>194,257</u>	<u>165,518</u>
	Share of governance costs (see note 8)	960	900
		<u>195,217</u>	<u>166,418</u>
	Analysis by fund		
	Unrestricted funds	60,781	19,114
	Restricted funds	134,436	147,304
		<u>195,217</u>	<u>166,418</u>
	For the year ended 31 March 2022		
	Unrestricted funds	19,114	
	Restricted funds	147,304	
		<u>166,418</u>	
8	Support costs allocated to activities	2023 £	2022 £
	Governance costs	960	900
		<u>960</u>	<u>900</u>
	Analysed between:		
	Independent examiner fees	960	900
		<u>960</u>	<u>900</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	5

Employment costs

	2023 £	2022 £
Wages and salaries	115,208	125,457
Social security costs	4,688	6,611
Other pension costs	6,242	7,171
	<u>126,138</u>	<u>139,239</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2022	63,261
Additions	3,150
	<u>66,411</u>
At 31 March 2023	66,411
Depreciation and impairment	
At 1 April 2022	59,550
Depreciation charged in the year	4,147
	<u>63,697</u>
At 31 March 2023	63,697
Carrying amount	
At 31 March 2023	<u>2,714</u>
At 31 March 2022	<u>3,711</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Debtors		
	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	173	136
	<u>173</u>	<u>136</u>

14 Creditors: amounts falling due within one year		
	2023	2022
	£	£
Accruals and deferred income	4,544	3,389
	<u>4,544</u>	<u>3,389</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Big Lottery	25,234	107,085	(105,548)	-	26,771
Blackpool Council	-	34,250	(28,100)	(3,150)	3,000
Fixed Assets	-	-	(788)	3,150	2,362
	<u>25,234</u>	<u>141,335</u>	<u>(134,436)</u>	<u>-</u>	<u>32,133</u>

Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Children in Need	-	26,161	(26,161)	-	-
Claremont Park	-	13,909	(13,909)	-	-
Big Lottery	28,503	103,966	(107,235)	-	25,234
	<u>28,503</u>	<u>144,036</u>	<u>(147,305)</u>	<u>-</u>	<u>25,234</u>

The restricted funds comprise Big Lottery monies for salary funding, and Blackpool Council funds for Cost of Living support to the community.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Payroll costs	157,623	-	(24,342)	-	133,281
General funds	35,110	18,361	(36,439)	-	17,032
	<u>192,733</u>	<u>18,361</u>	<u>(60,781)</u>	<u>-</u>	<u>150,313</u>
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2022 £
Payroll costs	-	-	-	157,623	157,623
General funds	149,579	62,268	(19,114)	(157,623)	35,110
	<u>149,579</u>	<u>62,268</u>	<u>(19,114)</u>	<u>-</u>	<u>192,733</u>

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Tangible assets	352	2,362	2,714
Current assets/(liabilities)	149,961	29,771	179,732
	<u>150,313</u>	<u>32,133</u>	<u>182,446</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Tangible assets	1,211	2,500	3,711
Current assets/(liabilities)	191,522	22,734	214,256
	<u>192,733</u>	<u>25,234</u>	<u>217,967</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

CLAREMONT FIRST STEP COMMUNITY CENTRE

England & Wales - Charity number 1088988

Accounts

CHAIR'S REPORT

Welcome everyone to another successful year at Claremont First Step Community Centre and I am now in fourth year of being Chair of the Centre. My partnership with the Centre is longstanding and now reaches over twenty years.

The past year has been very interesting we have expanded our work in the Community with more outreach work to our elderly members and our clubs within the Centre are still going strong. We have expanded our work with the very hard to reach clients who have complex issues with drugs and alcohol, we have a dedicated day for them to come into the Centre as a drop in service where they can access other professionals as well as just having a chat and a cuppa. This allows them to speak in an environment that is non-threatening or confrontational and it is going well in the first six months of implementation.

Of course the Centre Staff are the main body of first response with these programmes and without their dedication none of it would be possible, therefore a big thank you must go to the Management and Staff of the Centre.

Our sincere thanks must go to the volunteers of the Centre who are a dedicated and extremely loyal group of people and I hope they really understand how much they are appreciated for

[Type text]

the hard work they put into the various projects they are involved with.

Joanne Shepherd Claremont First Step Community Centre
2022

27th October

Over the years we have developed partnership working with the various professionals within the town and I am glad to say that these continue to thrive and have become stronger over the years.

Finally I would like to thank my fellow Board members whose commitment and time to the Centre is invaluable. I know you all have very busy lives within the Community but the advice and help in all things from the practical (changing bulbs, computer problems ect) to your business acumen is very much appreciated.

Linda Markey

Joanne Shepherd Claremont First Step Community Centre
2022

27th October

[Type text]

Charity registration number 1088988

Company registration number 03911790 (England and Wales)

**CLAREMONT FIRST STEP COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

CLAREMONT FIRST STEP COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Mohammed Mr J Adams Mr A Cavill Mr A Goldie Mrs L Markey Mrs A Nowell Mr I Taylor
Secretary	Mr A Goldie
Charity number	1088988
Company number	03911790
Registered office	Methodist Church Buildings Dickson Road Blackpool Lancashire FY1 2AP
Independent examiner	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU

CLAREMONT FIRST STEP COMMUNITY CENTRE

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Balance sheet	5
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CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to manage and maintain a Community Centre for the benefit of inhabitants of the Claremont and Talbot Wards of Blackpool and their environs. Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the need of the needs of the whole Community in a caring manner. We shall endeavour to improve the quality of life for all residents within the Claremont and surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service.

There has been no change in the policies adopted in furtherance of these objects.

Under the direction of the Board of Trustees who have a vast knowledge of life and work skills, the Charity is managed by a Chief Officer assisted by a Finance Officer. Two project workers oversee our large and varied programme of activities for the elderly and our club for adults with complex needs. They are ably assisted by an army of volunteers who come in on a daily basis. Our cafe on site that services the clubs is managed by a qualified chef. We are in partnership with Kirkham Open Prison and extend work experience to prisoners in the last year of their incarceration, especially to those prisoners who have had long sentences. This gives them a grounding to re-enter the work force again. Our staff are regularly encouraged to take up any training courses that could enhance their work skills.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Our Centre is thriving this year and we have welcomed members old and new returning and getting used to normal life again after COVID. We are supporting more and more people who are disadvantaged in the community with our Raid the Larder project which allows them to come and pick up bags of groceries no questions asked every week. We know that this project will grow bigger as the months go on and needs escalate.

We have also increased the use of the Centre for the ADDER project which supports clients who are in the process of coming off drugs and alcohol use. This is a vital project in the community and supports them from initial assessment to health and home support.

We feel very proud that we are still going strong after 22 years and know that without the support of our Partners, Funders, Directors and Volunteers this would not be possible. We look forward to another year of us having the support, and us being able to roll that support out to the local community.

Financial review

The Charity has generated a surplus of income for the year amounting to £39,885 (2021 : £105,274), as a result of certain unrestricted monies being unspent at the year end. This has been added to the fund balances brought forward and total reserves of £217,967 are carried forward to next year. These reserves comprise £192,733 of unrestricted funds and £25,234 of restricted funds held for specific purposes. The restricted funds generally comprise grants received for salary purposes, The Trustees are mindful of the constant need to obtain new funding for core services, and to raise funds for general overheads which cannot normally be met from grant funding.

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved at the Balance Sheet date.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and has a Board of Trustees who are also Directors of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Mohammed
Mr J Adams
Mr A Cavill
Mr A Goldie
Mrs L Markey
Mrs A Nowell
Mr I Taylor

New trustees are appointed by way of formal application and letter. They are invited by the Board for an interview and if accepted they can attend the Board mid-year, but without any voting rights. Their appointment is then confirmed at the next Annual General Meeting. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity is managed by the Management Committee which consists of all the Trustees. The committee is responsible for establishing and maintaining the policies and procedures of the organisation and best operating practices, including the recruitment of volunteers and staff, in compliance with all statutory regulations and fiscal requirements of a company limited by guarantee and Registered Charity.

The trustees' report was approved by the Board of Trustees.

.....
Mrs L Markey
Trustee
Dated:

CLAREMONT FIRST STEP COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLAREMONT FIRST STEP COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Claremont First Step Community Centre (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Champion Accountants LLP

Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

Dated:

CLAREMONT FIRST STEP COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	500	-	500	1,300	-	1,300
Charitable activities	4	29,198	144,035	173,233	58,669	178,836	237,505
Investments	5	5,055	-	5,055	1,645	-	1,645
Other income	6	27,515	-	27,515	97,165	-	97,165
Total income		<u>62,268</u>	<u>144,035</u>	<u>206,303</u>	<u>158,779</u>	<u>178,836</u>	<u>337,615</u>
<u>Expenditure on:</u>							
Charitable activities	7	<u>19,114</u>	<u>147,304</u>	<u>166,418</u>	<u>39,701</u>	<u>192,640</u>	<u>232,341</u>
Net income/(expenditure) for the year/ Net movement in funds							
		43,154	(3,269)	39,885	119,078	(13,804)	105,274
Fund balances at 1 April 2021		<u>149,579</u>	<u>28,503</u>	<u>178,082</u>	<u>30,501</u>	<u>42,307</u>	<u>72,808</u>
Fund balances at 31 March 2022		<u><u>192,733</u></u>	<u><u>25,234</u></u>	<u><u>217,967</u></u>	<u><u>149,579</u></u>	<u><u>28,503</u></u>	<u><u>178,082</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CLAREMONT FIRST STEP COMMUNITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		3,711		7,071
Current assets					
Debtors	12	136		14,488	
Cash at bank and in hand		217,509		181,149	
		<u>217,645</u>		<u>195,637</u>	
Creditors: amounts falling due within one year	13	(3,389)		(24,626)	
Net current assets			<u>214,256</u>		<u>171,011</u>
Total assets less current liabilities			<u>217,967</u>		<u>178,082</u>
Income funds					
Restricted funds	14		25,234		28,503
<u>Unrestricted funds</u>					
Designated funds	15	157,623		-	
General unrestricted funds		<u>35,110</u>		<u>149,579</u>	
			<u>192,733</u>		<u>149,579</u>
			<u>217,967</u>		<u>178,082</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

.....
Mrs L Markey
Trustee

Company registration number 03911790

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Claremont First Step Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Methodist Church Buildings, Dickson Road, Blackpool, Lancashire, FY1 2AP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% on cost
--------------------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	500	1,300

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Cafe income	720	738
Grant funding for community work	172,489	236,555
Other income	24	212
	<u>173,233</u>	<u>237,505</u>
	<u><u>173,233</u></u>	<u><u>237,505</u></u>
Analysis by fund		
Unrestricted funds	29,198	58,669
Restricted funds	144,035	178,836
	<u>173,233</u>	<u>237,505</u>
	<u><u>173,233</u></u>	<u><u>237,505</u></u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Rental income	5,055	1,645
	<u>5,055</u>	<u>1,645</u>

6 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Coronavirus Job Retention Scheme	27,515	87,165
Business Rates grant	-	10,000
	<u>27,515</u>	<u>97,165</u>
	<u><u>27,515</u></u>	<u><u>97,165</u></u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7

Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	139,239	149,238
Depreciation and impairment	3,359	3,359
Rent, insurance & utilities	13,322	18,412
Repairs & maintenance	3,346	954
Printing, stationery & adverts	1,199	427
Telephone	1,778	2,143
Cleaning	177	808
Peoples Health Trust projects	-	52,275
Cafe purchases	862	331
Sundry expenses	2,055	1,808
Children in Need projects	181	1,686
	<u>165,518</u>	<u>231,441</u>
Share of governance costs (see note 8)	900	900
	<u>166,418</u>	<u>232,341</u>
	<u><u>166,418</u></u>	<u><u>232,341</u></u>
Analysis by fund		
Unrestricted funds	19,114	39,701
Restricted funds	147,304	192,640
	<u>166,418</u>	<u>232,341</u>
	<u><u>166,418</u></u>	<u><u>232,341</u></u>
For the year ended 31 March 2021		
Unrestricted funds	39,701	
Restricted funds	192,640	
	<u>232,341</u>	
	<u><u>232,341</u></u>	

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Legal and professional	-	900	900	-	900	900
	-	900	900	-	900	900
Analysed between Charitable activities	-	900	900	-	900	900

Governance costs includes payments to the accountants of £900 (2021- £900) for accounts preparation.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	5	6
Employment costs	2022 £	2021 £
Wages and salaries	125,457	134,561
Social security costs	6,611	7,334
Other pension costs	7,171	7,343
	139,239	149,238

There were no employees whose annual remuneration was more than £60,000.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2021	63,261
At 31 March 2022	<u>63,261</u>
Depreciation and impairment	
At 1 April 2021	56,191
Depreciation charged in the year	3,359
At 31 March 2022	<u>59,550</u>
Carrying amount	
At 31 March 2022	<u>3,711</u>
At 31 March 2021	<u><u>7,071</u></u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	-	14,338
Prepayments and accrued income	136	150
	<u>136</u>	<u>14,488</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Government grants	-	14,200
Accruals and deferred income	3,389	10,426
	<u>3,389</u>	<u>24,626</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Peoples Health Trust	22,307	22,307	(44,614)	-	-	-	-
Children in Need	-	34,488	(34,488)	-	26,161	(26,161)	-
Henry Smith Claremont Park	12,500	12,500	(25,000)	-	-	-	-
Awards for All	-	8,603	(8,603)	-	13,909	(13,909)	-
Big Lottery	7,500	-	(7,500)	-	-	-	-
	-	100,938	(72,435)	28,503	103,966	(107,235)	25,234
	<u>42,307</u>	<u>178,836</u>	<u>(192,640)</u>	<u>28,503</u>	<u>144,036</u>	<u>(147,305)</u>	<u>25,234</u>

The restricted funds comprise mainly income for the payment of salaries, but also includes People's Health Trust monies for certain projects to be decided by the community.

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources £	Balance at 1 April 2021 £	Incoming resources £	Balance at 31 March 2022 £
Payroll costs	-	-	157,623	157,623
	<u>-</u>	<u>-</u>	<u>157,623</u>	<u>157,623</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted	Restricted funds	Total	Unrestricted	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,211	2,500	3,711	2,071	5,000	7,071
Current assets/ (liabilities)	191,522	22,734	214,256	147,508	23,503	171,011
	<u>192,733</u>	<u>25,234</u>	<u>217,967</u>	<u>149,579</u>	<u>28,503</u>	<u>178,082</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Claremont First Step Community Centre Annual Report and Financial Statement 2021 - 2022



Claremont First Step Community Centre
Methodist Church Buildings
Dickson Road
Blackpool FY1 2AP
Tel and Fax: 01253 299306
E-mail www.claremontcentre@aol.com

Registered Charity No: 1088988

Chief Officer – Joanne Shepherd

MISSION STATEMENT

“Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the needs of the whole community in a caring manner.

We shall endeavour to improve the quality of life for all residents within the Claremont and the surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service”

OUR ETHOS

“FULFILLING PEOPLES’ LIVES”



Please always remember that every gift in every will however large or small
makes a difference
Thank You

CHIEF OFFICER'S REPORT 2021 -2022

Welcome to another report from Claremont First Step Community Centre, and thankfully we are still operating and going strong.

We are continuing to be involved in all local community services and commitments and we are in the forefront of all that is happening in Blackpool.

We have a range of services within the Centre open to all from keep fit classes to computer classes and help and guidance with form filling for universal credit.

The Raid the Larder project is one of our primary services more needed than ever in these most vulnerable times. We are seeing more people and lots of families who are finding it very difficult to cope financially. We are very grateful to the food partnership that supply us with food to give out and we have partnered with them to work more closely and become a referral agency for people who need extra help and pop into our Centre.

The Adder Project is also still based at the Centre dealing with people with drug and alcohol addictions, also homelessness and profound health problems. These clients find it very difficult to connect with services but who are becoming very familiar with the "no questions no judgements just help" ethos at the Centre.

We have also opened our rooms up to other hard to reach people as a drop in space where they can come and discuss their problems over a brew and have something to eat. We are finding that more and more people are just looking for a safe space to unburden their problems over a cuppa and like the fact they have a non-judgemental ear.

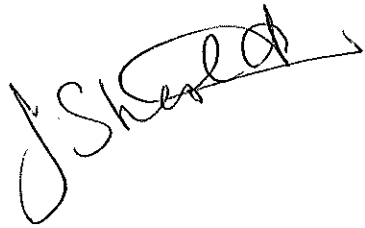
We still work closely with Adult Social Services and our social clubs are now picking up after COVID and getting back to normal, our club members have started to get out and about on their day trips again through the Centre and are looking forward to Xmas with outings to the Pantomime, meals out and various Xmas festivities.

We meet regularly with other professional services in the town to discuss issues and work out how best to be involved with other groups.

A big thank you must go to all our Volunteers who are the backbone of our Centre, they help with all our projects and their input is invaluable.

Our Chair Linda Markey and our Management Committee have also given us a lot of help and support this year and their dedication to the Centre is second to none.

Hopefully we will keep going onwards and upwards and look forward to another year of service to the Community.

A handwritten signature in black ink, appearing to read "J. Sheehan", written in a cursive style. The signature is slanted downwards from left to right.

Charity registration number 1088988

Company registration number 03911790 (England and Wales)

CLAREMONT FIRST STEP COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

CLAREMONT FIRST STEP COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Mohammed Mr J Adams Mr A Cavill Mr A Goldie Mrs L Markey Mrs A Nowell Mr I Taylor
Secretary	Mr A Goldie
Charity number	1088988
Company number	03911790
Registered office	Methodist Church Buildings Dickson Road Blackpool Lancashire FY1 2AP
Independent examiner	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU

CLAREMONT FIRST STEP COMMUNITY CENTRE

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to manage and maintain a Community Centre for the benefit of inhabitants of the Claremont and Talbot Wards of Blackpool and their environs. Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the need of the needs of the whole Community in a caring manner. We shall endeavour to improve the quality of life for all residents within the Claremont and surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service.

There has been no change in the policies adopted in furtherance of these objects.

Under the direction of the Board of Trustees who have a vast knowledge of life and work skills, the Charity is managed by a Chief Officer assisted by a Finance Officer. Two project workers oversee our large and varied programme of activities for the elderly and our club for adults with complex needs. They are ably assisted by an army of volunteers who come in on a daily basis. Our cafe on site that services the clubs is managed by a qualified chef. We are in partnership with Kirkham Open Prison and extend work experience to prisoners in the last year of their incarceration, especially to those prisoners who have had long sentences. This gives them a grounding to re-enter the work force again. Our staff are regularly encouraged to take up any training courses that could enhance their work skills.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Our Centre is thriving this year and we have welcomed members old and new returning and getting used to normal life again after COVID. We are supporting more and more people who are disadvantaged in the community with our Raid the Larder project which allows them to come and pick up bags of groceries no questions asked every week. We know that this project will grow bigger as the months go on and needs escalate.

We have also increased the use of the Centre for the ADDER project which supports clients who are in the process of coming off drugs and alcohol use. This is a vital project in the community and supports them from initial assessment to health and home support.

We feel very proud that we are still going strong after 22 years and know that without the support of our Partners, Funders, Directors and Volunteers this would not be possible. We look forward to another year of us having the support, and us being able to roll that support out to the local community.

Financial review

The Charity has generated a surplus of income for the year amounting to £39,885 (2021 : £105,274), as a result of certain unrestricted monies being unspent at the year end. This has been added to the fund balances brought forward and total reserves of £217,967 are carried forward to next year. These reserves comprise £192,733 of unrestricted funds and £25,234 of restricted funds held for specific purposes. The restricted funds generally comprise grants received for salary purposes, The Trustees are mindful of the constant need to obtain new funding for core services, and to raise funds for general overheads which cannot normally be met from grant funding.

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved at the Balance Sheet date.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and has a Board of Trustees who are also Directors of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Mohammed
Mr J Adams
Mr A Cavill
Mr A Goldie
Mrs L Markey
Mrs A Nowell
Mr I Taylor

New trustees are appointed by way of formal application and letter. They are invited by the Board for an interview and if accepted they can attend the Board mid-year, but without any voting rights. Their appointment is then confirmed at the next Annual General Meeting. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity is managed by the Management Committee which consists of all the Trustees. The committee is responsible for establishing and maintaining the policies and procedures of the organisation and best operating practices, including the recruitment of volunteers and staff, in compliance with all statutory regulations and fiscal requirements of a company limited by guarantee and Registered Charity.

The trustees' report was approved by the Board of Trustees.

.....

Mrs L Markey

Trustee

Dated: 9/11/22

CLAREMONT FIRST STEP COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLAREMONT FIRST STEP COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Claremont First Step Community Centre (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Champion Accountants LLP

Champion Accountants LLP

Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

Dated: 9/11/22

CLAREMONT FIRST STEP COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	500	-	500	1,300	-	1,300
Charitable activities	4	29,198	144,035	173,233	58,669	178,836	237,505
Investments	5	5,055	-	5,055	1,645	-	1,645
Other income	6	27,515	-	27,515	97,165	-	97,165
Total income		62,268	144,035	206,303	158,779	178,836	337,615
<u>Expenditure on:</u>							
Charitable activities	7	19,114	147,304	166,418	39,701	192,640	232,341
Net income/(expenditure) for the year/							
Net movement in funds		43,154	(3,269)	39,885	119,078	(13,804)	105,274
Fund balances at 1 April 2021		149,579	28,503	178,082	30,501	42,307	72,808
Fund balances at 31 March 2022		192,733	25,234	217,967	149,579	28,503	178,082

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CLAREMONT FIRST STEP COMMUNITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	11		3,711		7,071
Current assets					
Debtors	12	136		14,488	
Cash at bank and in hand		217,509		181,149	
		<u>217,645</u>		<u>195,637</u>	
Creditors: amounts falling due within one year	13	<u>(3,389)</u>		<u>(24,626)</u>	
Net current assets			214,256		171,011
Total assets less current liabilities			<u>217,967</u>		<u>178,082</u>
Income funds					
Restricted funds	14		25,234		28,503
<u>Unrestricted funds</u>					
Designated funds	15	157,623		-	
General unrestricted funds		<u>35,110</u>		<u>149,579</u>	
			192,733		149,579
			<u>217,967</u>		<u>178,082</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9/11/22

.....
Mrs L Markey
Trustee

Company registration number 03911790

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Claremont First Step Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Methodist Church Buildings, Dickson Road, Blackpool, Lancashire, FY1 2AP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% on cost
--------------------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	500	1,300

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Income 2022 £	Charitable Income 2021 £
Cafe income	720	738
Grant funding for community work	172,489	236,555
Other income	24	212
	<u>173,233</u>	<u>237,505</u>
Analysis by fund		
Unrestricted funds	29,198	58,669
Restricted funds	144,035	178,836
	<u>173,233</u>	<u>237,505</u>

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Rental income	<u>5,055</u>	<u>1,645</u>

6 Other income

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Coronavirus Job Retention Scheme	27,515	87,165
Business Rates grant	-	10,000
	<u>27,515</u>	<u>97,165</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7

Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	139,239	149,238
Depreciation and impairment	3,359	3,359
Rent, insurance & utilities	13,322	18,412
Repairs & maintenance	3,346	954
Printing, stationery & adverts	1,199	427
Telephone	1,778	2,143
Cleaning	177	808
Peoples Health Trust projects	-	52,275
Cafe purchases	862	331
Sundry expenses	2,055	1,808
Children in Need projects	181	1,686
	<u>165,518</u>	<u>231,441</u>
Share of governance costs (see note 8)	900	900
	<u>166,418</u>	<u>232,341</u>
Analysis by fund		
Unrestricted funds	19,114	39,701
Restricted funds	147,304	192,640
	<u>166,418</u>	<u>232,341</u>
For the year ended 31 March 2021		
Unrestricted funds	39,701	
Restricted funds	192,640	
	<u>232,341</u>	

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Legal and professional	-	900	900	-	900	900
	-	900	900	-	900	900
Analysed between Charitable activities	-	900	900	-	900	900

Governance costs includes payments to the accountants of £900 (2021- £900) for accounts preparation.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	5	6
Employment costs	2022 £	2021 £
Wages and salaries	125,457	134,561
Social security costs	6,611	7,334
Other pension costs	7,171	7,343
	139,239	149,238

There were no employees whose annual remuneration was more than £60,000.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

Fixtures, fittings & equipment
£

Cost

At 1 April 2021

63,261

At 31 March 2022

63,261

Depreciation and impairment

At 1 April 2021

56,191

Depreciation charged in the year

3,359

At 31 March 2022

59,550

Carrying amount

At 31 March 2022

3,711

At 31 March 2021

7,071

12 Debtors

Amounts falling due within one year:

2022

£

2021

£

Trade debtors

-

14,338

Prepayments and accrued income

136

150

136

14,488

13 Creditors: amounts falling due within one year

2022

£

2021

£

Government grants

-

14,200

Accruals and deferred income

3,389

10,426

3,389

24,626

Notes

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Peoples Health Trust	22,307	22,307	(44,614)	-	-	-	-
Children in Need	-	34,488	(34,488)	-	26,161	(26,161)	-
Henry Smith Claremont Park	12,500	12,500	(25,000)	-	-	-	-
Awards for All	-	8,603	(8,603)	-	13,909	(13,909)	-
Big Lottery	7,500	-	(7,500)	-	-	-	-
	-	100,938	(72,435)	28,503	103,966	(107,235)	25,234
	<u>42,307</u>	<u>178,836</u>	<u>(192,640)</u>	<u>28,503</u>	<u>144,036</u>	<u>(147,305)</u>	<u>25,234</u>

The restricted funds comprise mainly income for the payment of salaries, but also includes People's Health Trust monies for certain projects to be decided by the community.

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds	
	Incoming resources £	Balance at 1 April 2021 £	Incoming resources £	Balance at 31 March 2022 £
Payroll costs	-	-	157,623	157,623
	<u>-</u>	<u>-</u>	<u>157,623</u>	<u>157,623</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

16 Analysis of net assets between funds

	Unrestricted	Restricted funds	Total	Unrestricted	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,211	2,500	3,711	2,071	5,000	7,071
Current assets/ (liabilities)	191,522	22,734	214,256	147,508	23,503	171,011
	<u>192,733</u>	<u>25,234</u>	<u>217,967</u>	<u>149,579</u>	<u>28,503</u>	<u>178,082</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

CLAREMONT FIRST STEP COMMUNITY CENTRE

England & Wales - Charity number 1088988

Accounts

Charity Registration No. 1088988

Company Registration No. 03911790 (England and Wales)

CLAREMONT FIRST STEP COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

CLAREMONT FIRST STEP COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Mohammed Mr J Adams Mr A Cavill Mr A Goldie Mrs L Markey Mrs A Nowell Mr I Taylor
Secretary	Mr A Goldie
Charity number	1088988
Company number	03911790
Registered office	Methodist Church Buildings Dickson Road Blackpool Lancashire FY1 2AP
Independent examiner	Champion Accountants LLP Unit 2 Olympic Court Whitehills Business Park Blackpool Lancashire FY4 5GU

CLAREMONT FIRST STEP COMMUNITY CENTRE

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Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum & Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity's objects are to manage and maintain a Community Centre for the benefit of inhabitants of the Claremont and Talbot Wards of Blackpool and their environs. Claremont First Step Community Centre will reach out to all residents, both longstanding and new, providing a natural meeting place that responds to the need of the needs of the whole Community in a caring manner. We shall endeavour to improve the quality of life for all residents within the Claremont and surrounding areas, regardless of their personal circumstances. This will be achieved by building on existing traditions of community service.

There has been no change in the policies adopted in furtherance of these objects.

Under the direction of the Board of Trustees who have a vast knowledge of life and work skills, the Charity is managed by a Chief Officer assisted by a Finance Officer. Two project workers oversee our large and varied programme of activities for the elderly and our club for adults with complex needs. They are ably assisted by an army of volunteers who come in on a daily basis. Our cafe on site that services the clubs is managed by a qualified chef. We are in partnership with Kirkham Open Prison and extend work experience to prisoners in the last year of their incarceration, especially to those prisoners who have had long sentences. This gives them a grounding to re-enter the work force again. Our staff are regularly encouraged to take up any training courses that could enhance their work skills.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We have had the most unusual year of our existence as have most businesses and Charities in the country. We had to close with Covid and Government restrictions but we have still done our best to stay in contact with our members, checking on them every week by phone and cards, and delivery to their doorstep afternoon teas and treats on a regular basis. This has helped to keep in contact with our members and try and help with any particular difficulties that arose. Obviously we lost a few of our members to various illnesses over the course of the year which has affected us all and they will be greatly missed.

On a more positive note, we are back open and up and running and we have welcomed back quite a few of our members to our clubs and we look forward to welcoming more in the New Year and building on what we have done for the last twenty one years. We are also looking forward to starting up some new clubs and activities to help people in the local community. Onward and upwards as the saying goes. We are still being supported by our wonderful volunteers who have stayed very loyal to us and of course our Trustees who we can rely on for good advice and support in all that we do. They all go above and beyond their remit, and we very much appreciate them.

We look forward to the next year, hopefully a better year health wise for everyone, and all that we can achieve.

CLAREMONT FIRST STEP COMMUNITY CENTRE

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The Charity has generated a surplus of income for the year amounting to £105,274 (2020 : £37,984), as a result of certain unrestricted monies being unspent at the year end. This has been added to the fund balances brought forward and total reserves of £178,082 are carried forward to next year. These reserves comprise £149,579 of unrestricted funds and £28,503 of restricted funds held for specific purposes. The restricted funds generally comprise grants received for salary purposes, The Trustees are mindful of the constant need to obtain new funding for core services, and to raise funds for general overheads which cannot normally be met from grant funding.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been achieved at the Balance Sheet date.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and has a Board of Trustees who are also Directors of the company.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr K Mohammed

Mr J Adams

Mrs A Gilmore

(Resigned 10 November 2020)

Mr A Cavill

Mr A Goldie

Mrs L Markey

Mrs A Nowell

Mr I Taylor

New trustees are appointed by way of formal application and letter. They are invited by the Board for an interview and if accepted they can attend the Board mid-year, but without any voting rights. Their appointment is then confirmed at the next Annual General Meeting. None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Charity is managed by the Management Committee which consists of all the Trustees. The committee is responsible for establishing and maintaining the policies and procedures of the organisation and best operating practices, including the recruitment of volunteers and staff, in compliance with all statutory regulations and fiscal requirements of a company limited by guarantee and Registered Charity.

The trustees' report was approved by the Board of Trustees.


.....
Mrs L Markey

Trustee

Dated:

17.12.21

CLAREMONT FIRST STEP COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CLAREMONT FIRST STEP COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Claremont First Step Community Centre (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 & 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Champion Accountants LLP

Champion Accountants LLP

Unit 2 Olympic Court
Whitehills Business Park
Blackpool
Lancashire
FY4 5GU

Dated:

CLAREMONT FIRST STEP COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<u>Income and endowments from:</u>							
Donations and legacies	3	1,300	-	1,300	1,710	-	1,710
Charitable activities	4	58,669	178,836	237,505	141,937	152,455	294,392
Investments	5	1,645	-	1,645	6,850	-	6,850
Other income	6	97,165	-	97,165	-	-	-
Total income		158,779	178,836	337,615	150,497	152,455	302,952
<u>Expenditure on:</u>							
Charitable activities	7	39,701	192,640	232,341	133,418	131,550	264,968
Gross transfers between funds		-	-	-	5,094	(5,094)	-
Net income/(expenditure) for the year/							
Net movement in funds		119,078	(13,804)	105,274	22,173	15,811	37,984
Fund balances at 1 April 2020		30,501	42,307	72,808	8,328	26,496	34,824
Fund balances at 31 March 2021		149,579	28,503	178,082	30,501	42,307	72,808

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CLAREMONT FIRST STEP COMMUNITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	11		7,071		9,043
Current assets					
Stocks	12	-		250	
Debtors	13	14,488		320	
Cash at bank and in hand		181,149		70,735	
		<u>195,637</u>		<u>71,305</u>	
Creditors: amounts falling due within one year	14	<u>(24,626)</u>		<u>(7,540)</u>	
Net current assets			171,011		63,765
Total assets less current liabilities			<u>178,082</u>		<u>72,808</u>
Income funds					
Restricted funds	15		28,503		42,307
Unrestricted funds			149,579		30,501
			<u>178,082</u>		<u>72,808</u>

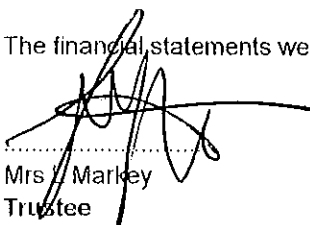
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on


Mrs J. Markey
Trustee

Company Registration No. 03911790

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Claremont First Step Community Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Methodist Church Buildings, Dickson Road, Blackpool, Lancashire, FY1 2AP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% on cost
--------------------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	1,300	1,710

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	Charitable Income 2021 £	Charitable Income 2020 £
Cafe income	738	16,780
Grant funding for community work	236,555	277,612
Other income	212	-
	<u>237,505</u>	<u>294,392</u>
Analysis by fund		
Unrestricted funds	58,669	141,937
Restricted funds	178,836	152,455
	<u>237,505</u>	<u>294,392</u>

5 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Rental income	1,645	6,850
	<u>1,645</u>	<u>6,850</u>

6 Other income

	Unrestricted funds 2021 £	Total 2020 £
Coronavirus Job Retention Scheme	87,165	-
Business Rates grant	10,000	-
	<u>97,165</u>	<u>-</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7

Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	149,238	127,656
Depreciation and impairment	3,359	3,012
Rent, insurance & utilities	18,412	19,056
Repairs & maintenance	954	1,682
Printing, stationery & adverts	427	1,054
Telephone	2,143	2,504
Motor & travel	-	128
Cleaning	808	1,471
Peoples Health Trust projects	52,275	97,974
Cafe purchases	331	7,155
Sundry expenses	1,808	2,376
Children in Need projects	1,686	-
	<u>231,441</u>	<u>264,068</u>
Share of governance costs (see note 8)	900	900
	<u>232,341</u>	<u>264,968</u>
Analysis by fund		
Unrestricted funds	39,701	133,418
Restricted funds	192,640	131,550
	<u>232,341</u>	<u>264,968</u>
For the year ended 31 March 2020		
Unrestricted funds	133,418	
Restricted funds	131,550	
	<u>264,968</u>	

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Legal and professional	-	900	900	-	900	900
	-	900	900	-	900	900
Analysed between Charitable activities	-	900	900	-	900	900

Governance costs includes payments to the accountants of £900 (2020- £900) for accounts preparation.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	6	6
Employment costs	2021 £	2020 £
Wages and salaries	134,561	115,008
Social security costs	7,334	6,281
Other pension costs	7,343	6,367
	149,238	127,656

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11	Tangible fixed assets	Fixtures, fittings & equipment £	
	Cost		
	At 1 April 2020		61,874
	Additions		1,387
	At 31 March 2021		<u>63,261</u>
	Depreciation and impairment		
	At 1 April 2020		52,831
	Depreciation charged in the year		3,359
	At 31 March 2021		<u>56,190</u>
	Carrying amount		
	At 31 March 2021		<u>7,071</u>
	At 31 March 2020		<u>9,043</u>
12	Stocks	2021 £	2020 £
	Raw materials and consumables	-	250
13	Debtors	2021 £	2020 £
	Amounts falling due within one year:		
	Trade debtors	14,338	320
	Prepayments and accrued income	150	-
		<u>14,488</u>	<u>320</u>
14	Creditors: amounts falling due within one year	2021 £	2020 £
		Notes	
	Government grants	14,200	-
	Accruals and deferred income	10,426	7,540
		<u>24,626</u>	<u>7,540</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021
	Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
Peoples Health Trust	10,612	56,292	(44,597)	22,307	22,307	(44,614)	-
Children in Need	3,384	32,276	(35,660)	-	34,488	(34,488)	-
Henry Smith Claremont Park	12,500	25,000	(25,000)	12,500	12,500	(25,000)	-
Awards for All	-	16,387	(16,387)	-	8,603	(8,603)	-
Glasdon	-	10,000	(2,500)	7,500	-	(7,500)	-
Donation	-	500	(500)	-	-	-	-
Big Lottery	-	2,000	(2,000)	-	-	-	-
	-	-	-	-	100,938	(72,435)	28,503
	<u>26,496</u>	<u>142,455</u>	<u>(126,644)</u>	<u>42,307</u>	<u>178,836</u>	<u>(192,640)</u>	<u>28,503</u>

The restricted funds comprise mainly income for the payment of salaries, but also includes People's Health Trust monies for certain projects to be decided by the community.

16 Analysis of net assets between funds

	Unrestricted	Restricted funds	Total	Unrestricted	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	2,071	5,000	7,071	1,543	7,500	9,043
Current assets/ (liabilities)	147,508	23,503	171,011	28,958	34,807	63,765
	<u>149,579</u>	<u>28,503</u>	<u>178,082</u>	<u>30,501</u>	<u>42,307</u>	<u>72,808</u>

CLAREMONT FIRST STEP COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).