

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

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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

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# 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 2021**

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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

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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						
<b><u>Income and endowments from:</u></b>							
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	-	-	-
<b>Total income</b>		<b>158,779</b>	<b>178,836</b>	<b>337,615</b>	<b>150,497</b>	<b>152,455</b>	<b>302,952</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	7	39,701	192,640	232,341	133,418	131,550	264,968
Gross transfers between funds		-	-	-	5,094	(5,094)	-
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>119,078</b>	<b>(13,804)</b>	<b>105,274</b>	<b>22,173</b>	<b>15,811</b>	<b>37,984</b>
Fund balances at 1 April 2020		30,501	42,307	72,808	8,328	26,496	34,824
<b>Fund balances at 31 March 2021</b>		<b>149,579</b>	<b>28,503</b>	<b>178,082</b>	<b>30,501</b>	<b>42,307</b>	<b>72,808</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	11		7,071		9,043
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(24,626)</u>		<u>(7,540)</u>	
Net current assets			171,011		63,765
<b>Total assets less current liabilities</b>			<u>178,082</u>		<u>72,808</u>
<b>Income funds</b>					
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**

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### **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

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### 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
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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 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	<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

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### 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>
<b>Analysis by fund</b>		
Unrestricted funds	39,701	133,418
Restricted funds	192,640	131,550
	<u>232,341</u>	<u>264,968</u>
<b>For the year ended 31 March 2020</b>		
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 £
<b>Cost</b>	
At 1 April 2020	61,874
Additions	1,387
At 31 March 2021	63,261
<b>Depreciation and Impairment</b>	
At 1 April 2020	52,831
Depreciation charged in the year	3,359
At 31 March 2021	56,190
<b>Carrying amount</b>	
At 31 March 2021	7,071
At 31 March 2020	9,043

### 12 Stocks

	2021 £	2020 £
Raw materials and consumables	-	250

### 13 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	14,338	320
Prepayments and accrued income	150	-
	14,488	320

### 14 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Government grants		14,200	-
Accruals and deferred income		10,426	7,540
		24,626	7,540

# 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 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£
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***

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### **17 Related party transactions**

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