

# **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](mailto: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

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<b>Trustees</b>	Mr K Mohammed Mr J Adams Mr A Cavill Mr A Goldie Mrs L Markey Mrs A Nowell Mr I Taylor
<b>Secretary</b>	Mr A Goldie
<b>Charity number</b>	1088988
<b>Company number</b>	03911790
<b>Registered office</b>	Methodist Church Buildings Dickson Road Blackpool Lancashire FY1 2AP
<b>Independent examiner</b>	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 2023**

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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

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### 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

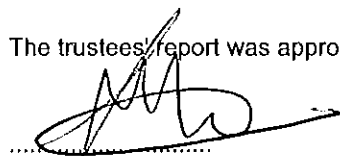
Mrs A Nowell

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

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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 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						
<b>Income and endowments from:</b>							
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
<b>Total Income</b>		<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>
<b>Net Income/(expenditure) and movement in funds</b>		(42,420)	6,899	(35,521)	43,154	(3,269)	39,885
<b>Reconciliation of funds:</b>							
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>
<b>Fund balances at 31 March 2023</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	12		2,714		3,711
<b>Current assets</b>					
Debtors	13	173		136	
Cash at bank and in hand		184,103		217,509	
		184,276		217,645	
<b>Creditors: amounts falling due within one year</b>	14	4,544		3,389	
Net current assets			179,732		214,256
<b>Total assets less current liabilities</b>			182,446		217,967
<b>The funds of the charity</b>					
Restricted income funds	15		32,133		25,234
Unrestricted funds			150,313		192,733
			182,446		217,967

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**

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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, 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

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### 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 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

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#### 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>
<b>Analysis by fund</b>		
Unrestricted funds	60,781	19,114
Restricted funds	134,436	147,304
	<u>195,217</u>	<u>166,418</u>
<b>For the year ended 31 March 2022</b>		
Unrestricted funds	19,114	
Restricted funds	147,304	
	<u>166,418</u>	

#### 8 Support costs allocated to activities

	2023 £	2022 £
Governance costs	<u>960</u>	<u>900</u>
<b>Analysed between:</b>		
Independent examiner fees	<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 £
<b>Cost</b>	
At 1 April 2022	63,261
Additions	3,150
At 31 March 2023	<u>66,411</u>
<b>Depreciation and impairment</b>	
At 1 April 2022	59,550
Depreciation charged in the year	4,147
At 31 March 2023	<u>63,697</u>
<b>Carrying amount</b>	
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

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

	2023	2022
	£	£
Accruals and deferred income	4,544	3,389

#### 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>
<b>Previous year:</b>	<b>At 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2022 £</b>
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>
<b>Previous year:</b>	<b>At 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2022 £</b>
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 £
<b>Fund balances at 31 March 2023 are represented by:</b>			
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>
	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
<b>Fund balances at 31 March 2022 are represented by:</b>			
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***

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### **18 Related party transactions**

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