

FRONTLINE PARTNERSHIP

Company number 04503616

Charity number 1099813

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**



***Community
Accounts Service***

FRONTLINE PARTNERSHIP

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FRONTLINE PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 30 SEPTEMBER 2023

Registered company number	04503616
Registered charity number	1099813
Registered Address	Montbazon Court Cleves Avenue Brentwood CM14 4WB
Trustees	K Bickford J Clayton P Jordan M Hill P Burfield L Newton M Hayton
Company Secretary	G Soper
Bankers	Santander Birmingham B16 8PE
Independent Examiner	Community360 Winsley's House High Street Colchester Essex CO1 1UG

HoursWorth Supported Employment 2022-2023

At the beginning of 2022 we were awarded funding from the National Lottery and were able to increase the number of people we could assist into employment, this funding continued through to 2023 and we are grateful for the stability this has given to the adults with complex and profound needs who are employed through the HoursWorth Project. We have enjoyed strengthening relationships with employers in the local community and promoting the many benefits that being part of the project brings. We have seen 18 people either enter or thrive in the world of paid work, supported by a team of dedicated job coaches. Once again, we have had tremendous feedback from the participants and their support network. This feedback hasn't been exclusively about the work role but also about the holistic benefits of being part of a wider community. The opportunity to work is something most members of society take for granted, for the majority it isn't a struggle to find the support they need to enable them to fulfil their aspirations - for adults with a learning disability, the minority, it is a very different story, which makes projects like HoursWorth so very valuable.



Crown Café 2022-2023

This café has been fully open in this accounting period which is wonderful! We have continued to be made welcome at our temporary home in the Sion Centre. There have been some challenges with parking and difficulty accessing the building which has led to a small decrease in customers. The atmosphere within the café has been happy, relaxed and vibrant, thanks in no small part to having an amazing team and lovely customers.

Due to limited space we changed the way we served Christmas this year at Crown Café. Although the change was well received, the idea of having a Christmas dinner choice on the normal menu for the weeks in December was not an overall success, so this year we will return to our original exclusively Christmas dinner!



Baking Group 2022-23

Both morning and afternoon sessions were increased to 8 participants due to demand and we have some new faces join us and this worked well allowing for regular teamwork. The participants have a diplomatic vote on what will be made in each session and this year the very special Bakewell and the homemade Christmas cakes were a big hit. The guys are growing in confidence and giving much more input into recipes, shopping lists and leading sessions.



Summer Schools 2022-23

This year summer schools were full capacity and lovely to see people returning from last year because they had so much fun . Picnic and carnival day were paired with art and these sessions enabled participants to enjoy both activities. Sweet making was a huge hit Frontline bake off had the theme of colour and brought out everyone's competitive side . Unfortunately the BBQ had to be moved indoors due to the Great British weather but we rustled up a quiz and found out the favourite thing about summer school for all who attended is eating and making friends 🥰



Frontline and Great Danes Inclusivity Football Team 2022-23

This year has seen the football program go from strength to strength. With a dedicated coach, each member of the team has continued to develop in line with specifically tailored goals which focus not just on their football skills, but also personal growth. Growth has been a consistent theme, pleasingly we have seen the group grow by approximately 50% and now have around 15 committed players attending training each Monday and competing monthly in league games. The team proudly belongs to the Essex Soccability League which is hosted in Colchester each month for a day of competitive, friendly, and fun matches against other inclusive teams from around Essex. This year saw the team secure their first victories in the league, a reflection of the fantastic year-on-year progress we have made together. These great steps forward were recognised in an end of season awards dinner and ceremony.



Post-season, the team were privileged to be invited to both the Lions Cup tournament in Southend and Maldon's very own Summer Football Festival throughout the summer. These were fantastic opportunities to play against teams we had not previously met, but also strengthen relationships with those we see more regularly in the Colchester league.



There were also multiple social outings together as a team throughout the year, encouraging and solidifying the truly remarkable bonds characterising the group. Perhaps most notable was the team's visit to West Ham United, whereby we were hosted by the club and invited to enjoy watching the under 21's team compete against Southampton

and VIP facilities tours. We move optimistically into a new year, which no doubt promises further flourishing for our exceptional group.



Tuesday Club 2022-23

Although the Tuesday Club comes under Sawyers Church as one of its activities it is included here as it is extensively supported by Frontline resources. Currently meeting at the SION centre while we wait for the completion of the new church facility, Tuesday Club continues to be a bright, lively social club frequented by people from varying backgrounds and abilities and extensively supported by volunteers. Tuesday club continues to offer opportunities for craft, tabletop games and football or just to sit and chat with a drink and snack from the in-house café. Additionally, Tuesday club likes to celebrate birthdays and there are evenings out at venues chosen by the club members, crazy golf, bowling, and cinema to name but a few, and not forgetting our annual trip to the panto at Christmas. During the summer breaks the club meets for weekly walks through the many local countryside trails that, of course, conclude with a visit to a local hostelry.



Café Art 2022-23

The Café Art has been on Wednesdays for morning and afternoon art sessions at the SION Centre. The main concept is to give the opportunity to clients to enjoy the art making process, to promote motor and visual stimulation and improve confidence.

The interaction between carers and clients during the art making process has evolved towards less help and more confidence from the clients. Those with more complex physical and mental disabilities have been able to concentrate and engage with the art making for the whole session, which are amazing achievements. Overall it has been felt joyful to all clients and we have had more new people coming to join the groups.



The Summer School in August 2023 was also within Sion Centre's premises. The groups stayed from 9:30am till 2:30pm for art and cooking sessions. Indoors we created mixed media tree pictures and outdoors while having a picnic, clients created greeting cards depicting lavender fields.

In August 2023 we had our third Art Exhibition at the Brentwood Library, which was a great success again. Clients had the opportunity to sell their artwork and donations were given to

Frontline in appreciation of the amazing work they do for the community. The beauty of the artworks in these annual exhibitions have brought much attention for Funding Organisations and in November 2022 Café Art was giving a substantial amount of funds to cover its costs.



Café Art also participated in an Art Competition in London and won the second prize! All Café Art clients created together (Community Work) a beautiful vase of flowers. It was an exercise implementing the seven elements of art, which they learnt throughout the year.

The Gates Project 2022-23

Since our last report in we have welcomed a couple of new participants and volunteers, successfully delivered numerous fundraising events, workshops, several music evenings and a couple of workplace experience weeks. We received numerous donations throughout 2022-2023 and send a big thank you to everyone who has supported us.

Wreath Making Workshop:

Last Christmas we ran another Wreath Making workshop.



Open Days:

Spring and Summer Open Days always prove popular. We are always rethinking homemade produce for sale



Music Events:

Music from "The Swinging Gates" this year, with one of our talented staff and one of our participants also performing.



National Garden Scheme(NGS):

We were awarded £1900 from the NGS. We continue to open once a year to help them raise funds.



The Site:

Our classroom continues to allow us to explore more 'life skills learning' which this year included preparing Christmas dinner, complete with jumper competition and quiz.



We received funding from Essex County Council to build a new garden, pergola and Moroccan planter. Left over wood became a banqueting table.



Other News:

House of Lords: Emma and Mary went to the House of Lords for lunch and networking.



Weddings:

Ollie (A participant who we then employed got married).



The Gates were asked to do the flowers for Alex's sister's wedding...



The Endeavour School: It's a great opportunity for our participants to mentor the local school kids.



Arts and Crafts:

We are constantly thinking up new craft ideas.....





And it's never too early to start preparing for Christmas.....



Looking forward:

We have an action-packed fundraising year for 2024. We will include the tried and tested favourites and potentially include some additional workshops. Planned changes to the site include a revamp of the allotments, the bee gardens and the Dell.

Financial Review

Income for the year of £205,276 was a similar level to the prior year with the ending of the Essex County Council Wellbeing project offset by an additional cost of living adjustment gratefully received from the National Lottery Fund (Hoursworth scheme) and increased donations. Resources expended saw a 13% year on year uplift to £199,578 primarily driven by rising staff rates, but also by a full year of operation of the Hoursworth scheme (part year 21/22). Minor increases in per client activity fees charged helped net movement of funds remain positive at £5,698. Client fee invoicing has now been automated onto our Xero accounting platform, enabling more efficient and transparent debt management. Total funding is marginally up at £257,301 which includes an update to the Personal Reserve (to reflect current staff numbers and costs) and advanced grants for transition to the new building.

FRONTLINE PARTNERSHIP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2023

I report on the accounts of Frontline Partnership for the year ended 30 September 2023 which are set out on pages 11 to 17.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (The Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's Statement


My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

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

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

David Courtier FMAAT AATQB for and on behalf of:
Community360 
Winsley's House, High Street, Colchester, Essex

Date 03/05/24

FRONTLINE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Note	Unrestricted Fund £	Restricted Fund £	Designated Funds £	2023 Total £	2022 Total £
Incoming resources						
Incoming resources from generated funds						
Donations and legacies	2	19,476	5,266	-	24,742	7,621
Investment income		1,403	-	-	1,403	103
Incoming resources from charitable activities	3	11,931	167,200	-	179,131	199,254
Total incoming resources		32,810	172,466	-	205,276	206,978
Resources expended						
Charitable activities	4	1,209	192,297	-	193,507	171,287
Raising funds	4	4,413	1,659	-	6,072	5,298
Total resources expended		5,622	193,956	-	199,578	176,586
Net outgoing resources before transfers		27,188	(21,490)	-	5,698	30,392
Gross transfers between funds	11	(9,761)	149	9,612	-	-
Net movement in funds		17,427	(21,341)	9,612	5,698	30,392
Funds at 1 October 2022		89,911	136,810	24,882	251,602	221,210
Funds 30 September 2023	11	107,338	115,469	34,494	257,301	251,602

The notes on pages 13 to 17 form part of these accounts.

FRONTLINE PARTNERSHIP

BALANCE SHEET AS AT 30 SEPTEMBER 2023

	Notes	2023 £	2022 £
Current assets			
Debtors	6	4,077	1,387
Cash at bank and in hand	7	255,018	250,728
Total current assets		259,095	252,115
Creditors: amounts falling due within one year	8	(1,794)	(513)
Net current assets/(liabilities)		257,301	251,602
Net assets		257,301	251,602
Capital and reserves			
Unrestricted reserves	11	107,338	89,911
Restricted reserves	11	115,469	136,810
Designated reserves	11	34,494	24,882
Total Funds		257,301	251,602

For the year ended 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director's acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The directors declare that they have approved the accounts above.

Signed

Mary Hill

Mary Hill - Director

Date

23/FEB/2023

FRONTLINE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

1. Accounting policies

Legal status

The Charity is a Company Limited by Guarantee without share capital use of 'Limited' exemption.

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

Incoming resources

All material incoming resources have been included on a receivable basis i.e they are included if the date receivable falls within the period covered by these accounts.

Resources expended

These have been analysed using a natural classification.

Restricted and designated funds

Funds restricted by the donor are treated as restricted funds. All other receipts are unrestricted funds however the Charity has designated part of these funds for specific purposes. The aim and use of each designated fund is detailed in the notes to the financial statements.

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2. Incoming Resources

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
General donations	15,487	5,266	20,753	6,321
Grants:				
Other grants	3,989	-	3,989	1,300
	<u>19,476</u>	<u>5,266</u>	<u>24,742</u>	<u>7,621</u>

FRONTLINE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

3. Income from Charitable activities	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Activity fees	1,590	7,311	8,901	6,504
Cafe Sales	10,341	4,202	14,543	15,978
Other Sales & Income	-	1,188	1,188	640
The Gates	-	85,947	85,947	81,097
Other Grants	-	68,552	68,552	96,335
	11,931	167,200	179,131	200,554

4. Resources expended	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Cost of charitable activities					
Staff, tutors and other costs	330	157,673	-	158,003	132,156
Staff training	-	1,871	-	1,871	2,274
Rental payments	-	7,660	-	7,660	7,660
Insurance and travel	29	2,072	-	2,101	2,095
Print, postage & stationery	36	895	-	931	2,614
Telephone	-	2,058	-	2,058	1,801
Minor equipment	614	572	-	1,186	2,498
Professional fees	-	6,822	-	6,822	5,495
IT costs	-	3,734	-	3,734	6,614
Other	151	17	-	168	1,268
Events	49	8,923	-	8,972	6,812
	1,209	192,297	-	193,507	171,287
Cost of raising funds					
Other café & project costs	4,413	1,659	-	6,072	5,298
	4,413	1,659	-	6,072	5,298
Total	5,622	193,956	-	199,578	176,586

5. Staff costs

The total average number of employees during the period was 27 (2022: 23).
No staff received salaries at a rate of more than £60,000 per annum.

Key management personnel

During the year, total remuneration of £58,473 (2022 £49,309) was paid to key management personnel. The remuneration of key management personnel is decided upon and authorised by the trustees.

FRONTLINE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

6. Debtors	Total 2023 £	Total 2022 £
Prepayments	-	1,387
Debtors	4,077	-
	4,077	1,387

7. Cash funds	Total 2023 £	Total 2022 £
Bank current accounts	15,009	13,557
Bank deposit accounts	237,982	235,578
Petty cash	2,027	1,592
	255,018	250,728

8. Creditors: falling due within a year	Total 2023 £	Total 2022 £
Accruals	774	513
Deferred income	1,020	-
	1,794	513

9. Transactions with Trustees

No trustees were paid remuneration

10. Going concern

These accounts are prepared on a going concern basis.

FRONTLINE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

11. Statement of Funds	As at 01/10/22	Income	Expenses	Transfers Between Funds	As at 30/09/23
Unrestricted funds					
General reserve	16,070	-	-	(149)	15,921
Operating reserve	32,000	-	-	2,000	34,000
Working Capital	20,000	-	-	(20,000)	-
Montbazon	1,492	3,291	3,093	-	1,690
Crown Café	2,326	8,514	6,493	-	4,347
Football (Non BBC)	-	2,569	-	-	2,569
Music Man	-	-	-	12,500	12,500
Frontline Fund	18,023	18,436	(3,964)	(4,112)	36,311
Total unrestricted funds	89,911	32,810	5,622	(9,761)	107,338
Restricted fund					
The Gates	42,112	89,184	85,158	-	46,137
Starburst Dance Nights	917	-	-	-	917
AD Charitable Trust (Summer School)	1,876	4,299	3,092	-	3,083
Café Art Fees	4,262	9,223	11,708	-	1,777
Mount Trust (Drama)	2,182	-	-	(2,182)	-
Baking	785	6,115	9,231	2,331	-
Montbazon	559	-	559	-	-
Sawyers Church	52,090	-	21,545	-	30,545
BCF Football	-	5,000	4,063	-	937
New Training Kitchen	-	5,000	-	-	5,000
ECC Community Wellbeing	9,073	(5,594)	3,479	-	-
HW (National Lottery Project)	22,954	59,240	55,122	-	27,072
Total restricted funds	136,810	172,466	193,956	149	115,469
Designated funds					
Personnel reserve	24,882	-	-	9,612	34,494
Total designated funds	24,882	-	-	9,612	34,494
Total funds	251,602	205,276	199,578	-	257,301

Frontline Fund had previously been classed as restricted, however the funds are treated more as a reserve and do not have a specific purpose in restricted terms. Therefore this was moved to unrestricted last financial year.

FRONTLINE PARTNERSHIP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

12. Previous Year Statement of Financial Activities	Notes	Unrestricted Fund £	Restricted Fund £	Designated Fund £	2022 Total £
Incoming resources					
Incoming resources from generated funds					
Donations and legacies	2	4,197	83,221	-	87,418
Investment income		103	-	-	103
Incoming resources from charitable activities	3	13,135	106,322	-	119,458
Total incoming resources		17,436	189,542	-	206,978
Resources expended					
Charitable activities	4	8,515	162,773	-	171,287
Raising funds	4	3,841	1,457	-	5,298
Total resources expended		12,356	164,230	-	176,586
Net outgoing resources before transfers		5,081	25,313	-	30,392
Gross transfers between funds		-	-	-	-
Net movement in funds		5,080	25,313	-	30,392
Funds at 1 October 2021		84,831	111,497	24,882	221,210
Funds 30 September 2022	8	89,911	136,810	24,882	251,602