

**Charity Registration Number: 1143842**

**Company Registration Number: 04382420 (England and Wales)**

**SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED**  
**UNAUDITED CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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## **SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED**

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### **Trustees**

D Lane (Chair of Trustees)  
M Dunsford  
G Sima  
A Reid  
L Killeen

### **Company Secretary**

R Goodwin

### **Registered Office**

Spitfire House  
Castle Vale Community Campus  
10 High Street  
Castle Vale  
Birmingham  
B35 7PR

**Charity number:** 1143842

**Company number:** 04382420 (registered in England and Wales)

### **Independent Examiner**

Andy Hopkins  
BVSC Accountancy Services  
Latham House  
33-34 Paradise Street  
Birmingham  
B1 2AJ

## **SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED**

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### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2024**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and unaudited financial statements of the charity for the year ending 31 March 2024.

#### **Trustees**

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

D Lane (Chair of Trustees)  
M Dunsford  
G Sima  
A Reid  
L Killeen

None of the directors has any beneficial interest in the company. All the Trustees are members of the company and guarantee to contribute £1 in the event of winding up.

#### **Governing document**

The company is controlled by its governing document, a deed of Trust, and constitutes a limited company, limit by guarantee as defined under the Companies Act 2006.

#### **Organisational structure**

The Charity is governed by its Trustees supported by a secretary.

#### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and activities**

#### **Achievements and performance**

The last 12 months have been about resilience at Spitfire Services; the impact of the Cost-of-living Crisis was present for the whole year, so we continued to deliver an emergency response. It was delivered in a very different way to the changing needs developing in the community, which plunged many people into a different type of crisis. Additionally, we have continued to improve our services and our reach to the most vulnerable people.

## **SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED**

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### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2024**

The Cost-of-living Crisis and the spike in utility costs, was not only felt by the communities we worked with, but also the organisation itself, with significant pressure being put on Castle Pool as the energy cost more than doubled. By and large we were successful in developing services which supported the resilience of communities during the cost of living Crisis and kept to our plans of ensuring financial resilience. All of this would not have been possible without the commitment, determination and hard work of our dedicated employees and volunteers supported by the trustees, who over the last few years have gone over and above to do what matters most, putting people first.

Whilst we were the first organisation in Birmingham to run a **Community Library** on behalf of Birmingham City Council and it is good to be able to note here that we have also transformed the facility into more than a library it is now a Warm Space, which is central to our response to the cost of living crisis.

#### **Reaching New Communities**

In addition to the work, we do in Castle Vale we are now a city-wide organisation working in communities including:

- Shard End
- Kingstanding
- Stockland Green
- Erdington
- Falcon Lodge
- Ward End and Washwood Heath

#### **Money Advice Services**

Our advice services provide a lifeline to the most excluded communities who, for many reasons, simply do not have ready access to these services, the cost-of-living Crisis has continued to magnify these issues and the challenges many families have faced in the last 12 months.

#### **Supporting People in Crisis**

Through our Crisis Fund, we can help change lives and contribute to remove the real barriers that people face daily; barriers arise for many reasons and some lead to families living in poverty. Through contact with us over a crisis we are often able to stage early interventions and referrals to deal with other concerns the client may have. The communities in which we work experience multi deprivation; we aim to do our best to address the often-complex issues this presents. We strive to help families to become resourceful, strong, and sustainable.

All the work that we do would not be possible without the Board of Trustees (all volunteer members) and the Senior Management Team at Spitfire Services, who work tirelessly to make a difference, change lives and transform communities.

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2024**

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

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### Community Services (Upcycle and Castle Pool)

#### **Upcycle**

In the past nine years Upcycle Birmingham CIC has become a firm fixture in Castle Vale – now accepting 200 tonnes of stock each year and selling quality items to hundreds of households. The more central location of its new showroom at St Gerard's Church Centre is enabling us to reach more people.

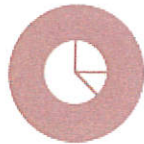
The central location of the Church Centre and the utilities already onsite created the perfect opportunity for us to expand our growing family of enterprises even further. The **Meeting Place Café** goes from strength to strength, creating jobs and training opportunities in hospitality. The last 12 months has seen us strengthen the staff team at the café and open for additional to engage with more residents.

#### **Castle Pool**

Inaugurated by the late Queen Elizabeth II in November 1981, Castle Pool has been a health and leisure haven for people living in or near Castle Vale for 40 years – used regularly by residents, schools, and swimming clubs. Previously run by Birmingham City Council, Castle Pool was operating at a phenomenal annual loss of £250,000. Following the asset transfer in 2014, the the Cost-of-Living Crisis has had a adverse impact on the pool due to the hike of energy prices we have doubled down our efforts to ensure its long term sustainability.

### **Our core areas of Services and Delivery**

The overarching vision for the whole organisation is that we develop a family of sustainable enterprises alongside our charitable activity that transforms lives and removes longstanding barriers and stigmatisms many people face.



ADVICE



ENTERPRISE



COMMUNITIES

### **Our Vision is:**

- To contribute to the reduction in social exclusion in Castle Vale and the wider community.
- To actively promote volunteering and citizenship among all groups
- To actively promote sustainable development within groups and organisations
- To represent residents within our local communities on a wide range of issues and to advocate on their behalf
- To encourage self-advocacy among groups and individuals
- To actively encourage and support the development of new and existing community groups
- To support a broad range of issues that protects people's basic human rights
- To encourage strength and resilience among the communities in which we work

### **TRUSTEES REPORT (INCLUDING DIRECTORS REPORT)**

**YEAR ENDED 31 MARCH 2024**

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

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The vision and values of Upcycle Birmingham CIC identified by key stakeholders include:

- To be ethical and honest
- To be socially responsible
- To provide reinvestment of surplus income into Castle Vale
- To be customer focused
- To build the skills and capacity of volunteers
- To provide affordable goods giving buyers value for money
- To educate and empower local people to make better financial choices
- To provide a choice of quality goods
- To promote a positive change in local attitudes and behaviours
- To provide a reliable service

### Achievements - During the last 12 months we have: -



Helped 10,000 people who were in financial crisis



Given 486 people in depth casework support



Released £2, 500 income into communities



Delivered 8000 food parcels



Supported 400 families to start new homes



Supported 400 people in crisis



3500 adults accessed Castle Pool

### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2024

#### Volunteering at the Heart our Work.

Crucial to our Cost-of-Living response, has been building resilience in people, and volunteering sits at the heart of this. Spitfire Services currently supports more than 50 volunteers across the organisation.

## **SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED**

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Additionally, we have worked with several new groups and organisations and have provided other support, including putting in place their volunteer policies, safeguarding protocols and offer a local hub for coordinating DBS checks for volunteers and local social enterprises.

### **Financial review**

Our Board of Trustees and Senior Management Team meet regularly to review all finances both at the Boards of our Social Enterprises and the main Spitfire Services Board. Detailed accounts are presented to the main Spitfire Board for scrutiny and to ensure we are on target to achieve the budgets set each year. We study trends and plan each financial year, accordingly, depending on the climate we find ourselves in. Moving into the new financial year the ongoing impact of the Cost-of-Living Crisis cannot be underestimated. We will seek to obtain any government financial help available to us and work with our funders so that we can continue to deliver our services and develop new ones in the most cost-effective way we can.

### **Principal funding sources**

The organisation has three core sources of funding as follows:

Enterprise Activity - this comprises of income from both Upcycle Birmingham CIC and Castle Pool Community Partnership

Funding Contracts- This is made up of secured contracts to deliver specific services including Pioneer Group to deliver Money Advice to their tenants and the LEAS Birmingham City Council Contract to deliver Debt & Benefit Advice.

Grants and Trust funds from the National Lottery Reaching Communities and several trust funds who have generously supported us this year. These include the Roughley Trust, the Cole Trust, the Saintbury Trust and the 29<sup>th</sup> of May 1964 Trust to name a few. Their generous support has enabled us to stage interventions that have supported many families in crisis.

### **Reserves policy**

The Trustees consider that, in the sectors current uncertain economic climate, Spitfire Services should continue to operate financial diligence and work towards building up an unrestricted reserve of monies. To this end we aim is to work towards a target of 3 months operating costs as unrestricted reserves.



## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

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### TRUSTEES REPORT (INCLUDING DIRECTORS REPORT) YEAR ENDED 31 MARCH 2024

#### Statement of Trustees responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources. This includes the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to: -

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee's Report was approved by the Board of Trustees and signed on its behalf by:



D Lane  
Chair of Trustees

November 2024

# SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

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## INDEPENDENT EXAMINERS REPORT

### TO THE TRUSTEES OF SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

I report to the trustees on my examination of the consolidated financial statements of Spitfire Advice and Support Services Limited for the year ending 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 an independent examination. I report in respect of the examination of the charity's financial statements carried out under section 144 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:

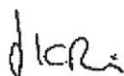
accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

the financial statements do not accord with those records; or

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

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.



Jasbir Rai ACMA  
BVSC Accountancy Services

Latham House

33-34 Paradise Street

Birmingham

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

B1 2AJ

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

	Not e	Unrestrict ed funds	Restrict ed funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies	3	471,088	111,383	582,471	484,141
Charitable activities	4	34,984	-	34,984	33,074
Other trading income	5	269,001	-	269,001	268,875
<b>Total income</b>		<u>775,074</u>	<u>111,383</u>	<u>886,457</u>	<u>786,089</u>
<b><u>Expenditure on:</u></b>					
Charitable activities		789,033	111,383	900,416	777,559
Other		-	-	-	286
Corporation tax		804	-	804	694
<b>Total resources expended</b>		<u>789,837</u>	<u>111,383</u>	<u>901,220</u>	<u>778,539</u>
<b>Net income/(expenditure) for the year/Net movement in funds</b>		(14,764)	-	(14,764)	7,550
<b>Opening fund balances</b>		160,388	-	160,388	152,838
<b>Closing fund balances</b>		<u>145,624</u>	<u>-</u>	<u>145,624</u>	<u>160,388</u>

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

# SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

## BALANCE SHEETS AS AT 31 MARCH 2024

	Not e	Group 2024	Group 2023	Charity 2024	Charity 2023
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10	10,292	14,877	7,353	9,719
Investments	11	-	-	4	4
		<u>10,292</u>	<u>14,877</u>	<u>7,357</u>	<u>9,723</u>
<b>Current assets</b>					
Debtors	13	74,652	63,808	67,171	42,371
Cash at bank and in hand		230,040	156,332	180,491	123,059
		<u>304,692</u>	<u>220,140</u>	<u>247,662</u>	<u>165,429</u>
<b>Creditors: amounts falling due with one year</b>	14	(150,198)	(55,762)	(95,406)	(25,058)
<b>Net current assets</b>		<u>154,495</u>	<u>164,378</u>	<u>152,256</u>	<u>140,371</u>
<b>Total assets less current liabilities</b>		164,787	179,255	159,613	150,094
<b>Creditors: amounts falling due after more than one year</b>	15	(19,162)	(18,866)	-	-
<b>Net (liabilities)/assets</b>		<u>145,624</u>	<u>160,388</u>	<u>159,613</u>	<u>150,094</u>
<b>Income funds</b>					
Restricted funds	16	-	-	-	-
Unrestricted funds		145,624	160,388	159,613	150,094
		<u>145,624</u>	<u>160,388</u>	<u>159,613</u>	<u>150,094</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of the financial statements for the year ending 31 March 2024 in accordance with section 476 of the Companies Act 2006.

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

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The trustees acknowledge their responsibilities for complying of the Act with respect to accounting records and the preparation of financial statements.

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 Board of Trustees on 22<sup>nd</sup> November 2024, and signed on behalf of the board by:

A handwritten signature in black ink, appearing to read 'D Lane', with a stylized, cursive script.

D Lane  
Chair of Trustees

## SPLITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### CONSOLIDATED CASH FLOW STATEMENT YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
<b>Cash flow from operating activities</b>			
<b>Net cash provided by (used in) operating activities</b>	1	79,643	583
<b>Cash flow from investing activities</b>			
Purchase of tangible fixed assets		(5,344)	(7,409)
Proceeds from sale of tangible fixed assets		-	-
<b>Net cash used in investing activities</b>		(5,344)	(7,409)
<b>Cash flow from financing activities</b>			
Proceeds from new loans		-	-
Loan repayments		-	(24,147)
Interest paid		(590)	(1,100)
<b>Net cash provided by/(used in) financing activities</b>		(590)	(25,247)
<b>Change in cash and cash equivalents during the year</b>		(73,708)	(32,073)
<b>Cash and cash equivalents at start of year</b>	2	156,332	188,405
<b>Cash and cash equivalents at end of year</b>	2	230,040	156,332

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### NOTES TO THE CONSOLIDATED CASHFLOW STATEMENT YEAR ENDED 31 MARCH 2024

#### 1. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	(14,764)	7,550
<b>Adjustments for:</b>		
Depreciation	9,929	12,188
Profit on sale on tangible fixed assets	-	-
Corporation tax	804	694
Interest paid	590	1,100
Decrease/(Increase) in debtors	(10,844)	(15,939)
Increase/(Decrease) in creditors	93,928	(5,010)
<b>Net cash provided by (used in) operating activities</b>	<b>79,643</b>	<b>583</b>

#### 2. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	230,040	156,332
Notice deposits (less than 3 months)	-	-
Overdrafts included in bank loans and overdrafts falling due within one year	-	-
<b>Total cash and cash equivalents</b>	<b>230,040</b>	<b>156,332</b>

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

### 1. Accounting Policies

#### Accounting convention

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a "Public Benefit Entity as defined by FRS 102.

These financial statements consolidate the results of the charitable company, its trading subsidiary, Upcycle Birmingham CIC and a connected charity, Castle Pool Community Partnership, on a line-by-line basis. Transactions and balances between the charitable company and its subsidiaries have been eliminated from the consolidated financial statements. Balances between the charitable company and its two subsidiaries are shown in the notes to the charity's balance sheet. A separate statement of financial activities, or Income and Expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by Section 408 of the Companies Act 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity.

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

#### 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.

#### Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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.

#### Incoming resources

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes legally entitled to the resources after any performance conditions have been met;
- The trustees are virtually certain that they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

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.



**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

**1. Accounting Policies (continued)**

Charitable income includes sponsorship of the annual conference and contributions towards the charity's objectives.

**Resources expended.**

Charitable activities include all costs relating to the conference, newsletters, and general administration, which support the charitable purpose.

Grants offered subject to conditions, which have not been met at the year-end date are noted as a commitment, but not accrued as expenditure.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings that have been allocated to activities on a basis consistent with the use of the resources.

**Incoming resources with related expenditure**

When incoming resources have related expenditure (as with fundraising or contract income) both are reported gross in the SOFA.

**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 their useful lives on the following bases:

Fixtures and fittings – 4 and 5 years

Computers – straight line over 4 years

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.

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with bankers, 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.

**Financial instruments**

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

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

**1. Accounting Policies (continued)**

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 assets 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 value of interest. Financial assets classified as receivable within one year are not amortised.

***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.

***De-recognition of financial liabilities***

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

**Pensions**

The charity operates a defined contribution pension scheme, and the pension charge represents the amounts payable by the charity to the fund for the year.

**Hire purchase and leasing commitments.**

Rentals paid under operating income are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

**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.

**NOTES TO THE FINANCIAL STATEMENTS**

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### YEAR ENDED 31 MARCH 2024

#### 3. Donations and legacies

	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Donations	53,437		53,437	104,311
Access Research Fund	-		-	12,196
Access to Justice Fund	583		583	
Awards for All	-		-	9,500
BBC Children in Need	10,000		10,000	10,000
BCC Celebrating Communities Fund	10,000		10,000	
BCC Client Furniture Pack	36,306		36,306	
BCC Commonwealth Games	-		-	24,000
BCC Emergency Food Aid	6,600		6,600	3,200
BCC NDSU Community Grant	6,429		6,429	2,572
BCC Pool Support Funding	57,561		57,561	
BCC Warm Welcome Grant	8,000		8,000	9,766
BCC Welfare Benefit and Debt Advice	127,500		127,500	108,750
Big Lottery		111,383	111,383	66,729
Birmingham City Council	-		-	3,000
Crisis Fund - Pioneer Group	12,215		12,215	19,791
ESC Lottery Fund	-		-	16,600
Heart of England	43,932		43,932	1,300
Heritage Lottery Funds	-		-	9,570
HS2 Funding	-		-	6,755
Independent Age	19,993		19,993	
Money Advice - Pioneer Group	50,000		50,000	50,000

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

Neighbourhood Network Scheme	-	-	-
NNS funding for 'The Meeting Place'	440	440	3,895
Power to Change	-	-	9,000
Sutton Charity Funding	25,645	25,645	-
UK National Agency	-	-	13,207
Witton Lodge Community Association	2,447	2,447	
		-	
	<u>471,088</u>	<u>111,383</u>	<u>582,471</u>
			<u>484,141</u>
<b>Analysis by fund</b>			
Unrestricted funds		471,088	417,412
Restricted funds		111,383	66,729
		<u>582,471</u>	<u>484,141</u>

# SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS053 YEAR ENDED 31 MARCH 2023

### 4. Income from charitable activities

	2024	2023
	£	£
Room hire	28,799	25,217
Other fees	6,185	7,856
Total for the year	<u>34,984</u>	<u>33,074</u>
<b>Analysis by fund</b>		
Unrestricted funds	34,984	33,074
Restricted funds	-	-
	<u>34,984</u>	<u>33,074</u>

### 5. Other income

	2024	2023
	£	£
Fundraising events	-	1,979
Fees	269,001	266,896
Total for the year	<u>269,001</u>	<u>268,875</u>
<b>Analysis by fund</b>		
Unrestricted funds	269,001	268,875
Restricted funds	-	-
	<u>269,001</u>	<u>268,875</u>

### 6. Expenditure on charitable activities

	2024	2023
	£	£
Direct costs	895,918	769,865
Support costs	4,498	7,694
	<u>900,416</u>	<u>777,559</u>
<b>Analysis by fund</b>		
Unrestricted funds	789,033	710,830
Restricted funds	111,383	66,729
	<u>900,416</u>	<u>777,559</u>

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

#### 7. Support costs

	Management	Finance	Support	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Charitable activities	322	1,477	2,700	4,498	7,694

#### 8. Trustees

	2024	2023
	£	£
Trustee's salaries	-	-
Trustees' Social security costs	-	-
	-	-

All Trustees hold voluntary positions and are not paid a salary in their capacity as a Trustee.

None of the trustees (or any persons connected with them) received any expenses from the charity during the year (2023 - £nil).

#### 9. Employees

	2024	2023
	£	£
Wages and salaries	457,487	441,312
Social security costs	22,315	24,775
Other pensions costs	9,824	9,236
Redundancy Costs	-	7,542
	489,626	482,864

The average number of employees during the year was 20 (2023 – 23). No employee received emoluments in excess of £60,000.

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

#### 10. Tangible fixed assets

Group	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2023	54,769	-	22,673	77,442
Additions	544	4,800	-	5,344
Disposals	-	-	-	-
At 31 March 2024	<u>55,313</u>	<u>4,800</u>	<u>22,673</u>	<u>82,786</u>
<b>Depreciation and impairment</b>				
At 1 April 2023	48,587	-	13,978	62,566
Charge for the year	3,056	1,200	5,673	9,929
Disposals	-	-	-	-
At 31 March 2024	<u>51,643</u>	<u>1,200</u>	<u>19,651</u>	<u>72,494</u>
<b>Carrying amount</b>				
At 31 March 2024	<u>3,670</u>	<u>3,600</u>	<u>3,022</u>	<u>10,292</u>
At 31 March 2023	<u>6,182</u>	<u>-</u>	<u>8,695</u>	<u>14,877</u>

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

Charity	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Total £
<b>Cost</b>				
At 1 April 2023	15,499	-	22,673	38,172
Additions	64	4,800	-	4,864
Disposals	--	-	-	-
At 31 March 2024	<u>15,563</u>	<u>4,800</u>	<u>22,673</u>	<u>43,036</u>
<b>Depreciation and impairment</b>				
At 1 April 2023	14,475	-	13,978	28,454
Charge for the year	357	1,200	5,673	7,230
Disposals	-	-	-	-
At 31 March 2024	<u>14,832</u>	<u>1,200</u>	<u>19,651</u>	<u>35,683</u>
<b>Carrying amount</b>				
At 31 March 2024	<u>731</u>	<u>3,600</u>	<u>3,022</u>	<u>7,353</u>
At 31 March 2023	<u>1,025</u>	<u>-</u>	<u>8,695</u>	<u>9,719</u>



## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

#### 12. Investments - charity only

	2024 £	2023 £
<b>Investment in subsidiary undertakings</b>		
Cost and carrying value	<u>4</u>	<u>4</u>

The charity is the beneficial owner of the entire issued share capital of Upcycle Birmingham CIC, a company registered in England and Wales.

#### 13. Financial instruments

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
<b>Carrying amount of financial assets</b>				
Debt instruments measured at amortised cost	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Carrying value of financial liabilities</b>				
Measured on amortised costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

#### 14. Debtors

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
<b>Amounts falling due within one year</b>				
Trade debtors	70,645	59,964	52,185	37,340
Amounts due from group undertakings	-	-	12,000	2,000
Prepayments and accrued income	4,007	3,844	2,986	3,031
	<u>74,652</u>	<u>63,808</u>	<u>67,171</u>	<u>42,371</u>

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

#### 15. Creditors: amounts falling due within one year

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Bounce Back loan	4,467	4,467	-	-
Trade creditors	39,897	20,285	11,041	3,009
Social security and other taxes	7,557	7,093	7,160	6,733
Pensions	178	1,169	59	1,021
Corporation tax	804	694	-	-
Other creditors	1,649	-	1,649	-
Accruals and deferred income	95,645	22,064	75,498	14,296
	<u>150,198</u>	<u>55,762</u>	<u>95,406</u>	<u>25,058</u>

-

#### 16. Creditors: amounts falling due after more than one year

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
CAF Investment Fund	-	-	-	-
Bounce Back loan	19,162	18,866	-	-
	<u>19,162</u>	<u>18,866</u>	<u>-</u>	<u>-</u>

## SPITFIRE ADVICE AND SUPPORT SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024

#### 17. 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:

Group	Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resource s expended
	£	£	£
Big Lottery- Covid 19	-	111,383	111,383
	-	111,383	111,383

Charity	Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resource s expended
	£	£	£
Big Lottery- Covid 19	-	111,383	111,383
	-	111,383	111,383

#### 18. Analysis of net assets between funds

Fund balances at 31 March 2024 and 31 March 2023 are represented by current assets/ (liabilities).

#### 19. Related party transaction

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