

Annual Report 2022 - 2023

CHARITY COMMISSION
FIRST CONTACT

- 6 MAR 2024

ACCOUNTS
RECEIVED

Firthmoor and District Community Association

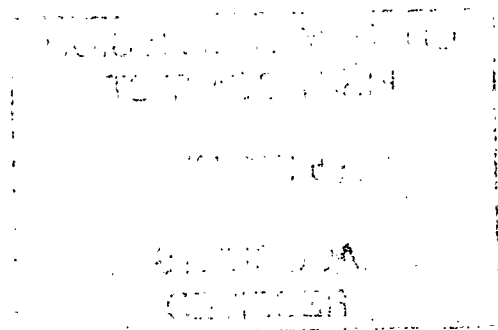
(A charitable company limited by guarantee)

Registered Charity Number: 1144955

Registered Company Number: 07842311

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Charity objects

An extract from our Articles of Association

- (a) To promote the benefit of the inhabitants of Firthmoor and Lascelles Park and the Neighbourhood thereof without distinction of sex, sexual orientation, race or of political, religious or other options, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure-time occupations with the object of improving the conditions of life for the said inhabitants.
- (b) To establish or secure the establishment of a Community Centre and to maintain and manage the same, whether alone or in co-operation with any local authority or other person or body in furtherance of these objects

The area in which we operate general overview

Firthmoor Community Centre is located in Eastbourne Ward in the southeast of Darlington, the majority of which is comprised of the Firthmoor Estate. Eastbourne is ranked 664th (worst 8% nationally) in the Government's Index of Multiple Deprivation (estimated using combined LSOA scores).

The area has a population of 5,780 residents in 2,660 households. 22.4% of the population is aged under 16 with 19.3% over the age of retirement, compared with 19.5% and 18.6% nationally. The proportion of the population from ethnic minorities is 2.2% compared with 2.1% in Darlington and 8.7% in England in Wales.

The unemployment rate in Eastbourne is 5.2%, the fourth highest in Darlington compared to the overall Darlington figure of 4%. Youth unemployment in Eastbourne is the fourth worst in Darlington, with 38.8% of unemployed people aged between 18-24.

25.6% of the working age population receive key benefits, with 28.5% of children living in low-income households, the eleventh worst in Darlington. Eastbourne has the second highest proportion of single parent households in Darlington at 5.1%. Eastbourne also has the biggest problem with dental health among children, with an average of 3.5% decayed, missing or filled teeth (dmft). The ward also has the highest rate of teenage pregnancies in the town.

Educational attainment is low, with results at Key Stage 2 being the worst in Darlington, along with the lowest level of adults in further education (4.6%). Only 5% of people aged 18 to 20 progress to university.

Eastbourne has levels of car ownership that are significantly lower than the national rate, with 42.0% of households not owning a car, compared to 26.8% nationally. House prices have stagnated, and the average price of a property in Eastbourne is £104,300, which is ranked as joint eighth in Darlington (along with Park East). A third of houses in Eastbourne are rented from social landlords.

The report

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the period ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's articles, the Charity's Act 1993 and the statement of recommended practice (SORP): Accounting and Reporting by Charities 2005.



Susan Dulston

Acting Chairman

The year 2022/2023 brought both hope and hardship for Firthmoor Community Centre. While the shadows of the pandemic began to recede, new challenges surfaced like unexpected waves. Rising inflation, the implementation of the National Living Wage, and skyrocketing energy costs created a perfect storm, impacting us significantly.

The post-pandemic recovery presented its own set of hurdles. Rebuilding a sense of normalcy and community spirit required creativity and adaptation. We witnessed anxieties linger, access to resources fluctuate, and the need for support remain ever-present. Despite these challenges, our team remained steadfast, diligently seeking innovative solutions and forging even stronger partnerships to ensure our services remained accessible and impactful.

However, the economic landscape proved particularly treacherous. Soaring inflation squeezed our budget, forcing us to carefully re-evaluate operational costs and resource allocation. Implementing the National Living Wage, while a positive step for our staff, further strained our finances. Yet, we remained committed to offering fair compensation and a nurturing work environment, recognizing the dedication and expertise of our team as the bedrock of our success.

The true gut punch came in the form of spiralling energy costs. Heating, lighting, and running our facilities became significantly more expensive, threatening our ability to maintain regular opening hours and program offerings. We explored alternative solutions, negotiated with suppliers, and implemented energy-saving measures, but the burden remained substantial.

Despite these challenges, Firthmoor Community Centre navigated these choppy waters with resilience and resourcefulness. We remain deeply grateful to our dedicated team, unwavering donors, and supportive community members who stood by us during these testing times. Through their collaboration and generosity, we were able to weather the storm and continue offering vital services to those in need.

Looking ahead, we recognise the road to financial stability will require continued vigilance and innovative thinking. However, we remain undeterred, committed to our mission of building a stronger, more vibrant community. We are confident that with the continued support of our community, Firthmoor Community Centre will emerge from this period even stronger, ready to empower and connect our residents for years to come.

Susan Dulston

Susan Dulston
Acting Chairman



Rachael Lowes

Head of Children & Young People

2022/2023 proved to be a year of resilience and renewal for Firthmoor Community Centre. While the impacts of the pandemic continued to be felt, our dedicated team and supportive community rallied together to navigate uncharted territory. Despite ongoing challenges, we remained steadfast in our commitment to serve the residents of Firthmoor, adapting our services and programs to meet evolving needs.

Recognising the vital role our community centre plays in fostering connection and belonging, we've made a significant investment in its revitalisation. This year, we transformed the centre's appearance to align with our refreshed brand identity, creating a vibrant and welcoming space that reflects our modern vision. Gone are the outdated interiors; instead, fresh paint, modern furnishings, and updated design elements now infuse the centre with energy and warmth. This isn't just an aesthetic change; it's a physical manifestation of our commitment to providing a space that empowers, excites, and inspires our community. We believe this investment will not only enhance the user experience but also attract new members and further strengthen the centre's role as a central hub for connection and growth.

In a proactive move to tackle local crime and provide positive alternatives for young people, we're thrilled to announce a new partnership with N-Gage Boxing Club. N-Gage isn't just about throwing punches; their mission aligns perfectly with ours, aiming to empower youth through the discipline and focus of boxing, channelling energy into healthier pursuits and fostering a sense of belonging. Through this collaboration, we'll offer free or subsidised memberships to deserving young people, granting them access to expert coaching, fitness training, and mentorship within a supportive environment. This exciting initiative goes beyond the ropes, promoting self-confidence, teamwork, and resilience – essential tools for navigating life's challenges and ultimately contributing positively to our community. Together with N-Gage, we believe this powerful partnership can deliver a knockout blow to crime while inspiring young people to reach their full potential.

Rachael Lowes

Rachael Lowes

Head of Children & Young People

Community Centre User Groups

Following government legislation our community centre had to close and all groups postponed their contacts with us. During the pandemic we have had regular contact with these groups to understand how we were able to help them during the pandemic and as we bounce back to some sort of normality. We are pleased to report that most of the service users and groups have benefited from government, local government, and charity support. When writing this report, the below groups were still actively seeking to return once the national restrictions are eased.

- Joanne Lowe Academy of Dance
- Slimming World
- Councillor Ward Surgeries
- Darlington Borough Council – Activities Programme
- Tool Library Service
- N – Gage Learning Group
- NHS - National Childminders
- NHS – Cardiac Rehabilitation
- National Blood Services (NHS)
- Citizens Advice
- The Bread & Butter Thing
- Over 50's Group
- Police PACT
- Exercise classes.
- Covid-19 Community Testing
- Burgess & Hyder Dental Practice
- NHS Hearing Screening Clinics
- DBC – Early Help Team

During the last year the community centre has remained partially open to support Burgess & Hyder dental practice with emergency care through the 111 NHS direct service. Working in partnership with the management team we were able to support them to deliver this service of which there were only 2 operating throughout county Durham.

Community Association Projects

Maidendale Nursery

In line with government legislation our nursery has been closed for a large proportion of this reporting period. We have however been able to support key worker families with continuing to provide services. We recognised early on during this pandemic that we had a responsibility more than ever before to step up and provide for our community. Our committed staff team remained professional and dedicated to the service we provided, often during periods of increased anxiety as the national and local Covid-19 rates were accelerating.

Despite the challenges we have faced as a charity by the national restrictions and lockdowns we have benefited financially by the government financial support packages. We have received several lockdown grants over the last year along with utilising the furlough scheme and more recently the flexible furlough scheme as we have stated to reopen.

The Nursery continues to be overseen by our head of children and young people who is supported by a deputy nursery manager and 3 Senior nursery practitioners. In addition to this we employ 20 childcare practitioners and at the time of writing this report we had 165 children enrolled within our nursery.

Community Café

Due to government legislation our café has had to close for a significant period over the last year. We have however remained open to produce hot meals to our nursery for the children who were attending under the key worker criteria. In addition to this, the café has also provided hot nutritious meals for 120 young people as part of Darlington Borough Council's Easer activities programme.

Whilst in lockdown we took the opportunity to refurbish and re paint the cafe kitchen. This investment has given the kitchen a fresh clean and professional feel which has been received well by staff and service users alike. In addition to this we have also made a number of investments in equipment by purchasing a new 2-barrel fryer, a new commercial range cooker and an industrial microwave. This investment is part of our plans to develop our menu and service in the coming year.

Despite the challenges we have face as a charity by the national restrictions and lockdowns we have benefited financially by the government financing support packages. We have received several lockdown grants over the last year along with utilising the furlough scheme and more recently the flexible furlough scheme as we have stated to reopen.

Community Events, Trips & Social Events and Firthmoor LIVE

Due to government legislation, we took the decision to suspend our activities programme until further notice however we continue to engage with our community via our social media platforms to understand and tease their appetite for future event. Whilst our trips programme will not start until summer 2024, we are already starting to make plans for Firthmoor LIVE 2024 which will be a 2-day event.

Online Presence & Digital Services

This technology enables our member to receive news, discounts, and information in real time via our database of member's numbers. We also use the service to set reminders for our Trustees' meetings and to send important message to employees. All you need to do is register your mobile phone number with the charity to receive updates.

The charity also runs a Facebook page, with over 4,600 'likes' to the page, which is an effective means of engagement with large numbers of people. Often, we can reach over 10K people with a post update so social media is a key part of our engagement with the community and members. You can also follow us on Twitter searching for the user name @Firthmoor or visit our website www.firthmoor.co.uk

Fundraising & Support Projects

Firthmoor Food Bank

During the last year we have stepped up for our community and become a COVID-19 support hub where we have been able to help our residents with essential items. we supported over 600 residents with food parcels during the hight of the pandemic which provided over 1,000 meals.

In addition to food support, we were also able to support those who were clinically vulnerable and shielding. We collected prescriptions for people along with collecting shopping for those most clinically vulnerable. Firthmoor Food Bank provides emergency food parcels to people in crisis. Our food bank is completely self-sustaining and relies on donations from individuals and groups. Our partnership working with groups such as our local Slimming World, local supermarkets and schools have supported the sustainability of this service.

Volunteer Programme

There is sound evidence that volunteering brings benefits to both the person volunteering and the people and organisations they support. We have developed a strong volunteer database this year. We have focused on supporting key activities within the charity whilst also supporting individuals to gain confidence and experience in those roles and we are pleased to report that our volunteer numbers are increasing steadily.

The Bread & Butter Thing

We are delighted that we have been able to work in partnership with the bread and butter thing over the last year by providing room hire along with a fantastic team of volunteers. This great project works with corporate food suppliers to save and redistribute food that would have gone to landfill. Residents who use the service receive approximately £35 worth of shopping for £7.50. So far, the project has delivered 5,000 food parcels to families serving approximately 80 families per week. This has saved 24 tonnes of food from going to landfill and provided an astonishing 500,000 meals. For more information of the great work of this project please visit www.breadandbutterthing.org.

Organisational Structure & Business Model

Organisational Report of the Association, for the Year Ended 31st March 2023

Firthmoor & District Community Association is a voluntary group, run by local people who own and are responsible for maintaining Firthmoor Community Centre. The charity provides support and delivers essential community services for local people in Firthmoor - we are passionate about our community.

All our charitable activities focus on the provision of social, educational and leisure time activities, either directly or in partnership with others, to further our charitable purposes and aims for the public benefit and to enhance the wellbeing of our local community. We continue to develop new organisational structures, inspirational leadership and drive a new community culture. We aim to continually improve the overall efficiency and effectiveness of our charity.

Working closely with the Chairman, the Head of Charity Operations and Head of children & young people are responsible for the day-to-day operational management of the charity and individual supervision of employees. The Chief Officer also ensures that the employee team continues to develop skills and working standards in line with good practice and legislation.

Firthmoor & District Community Association has a strategic change initiative to create the best Community Centre in Darlington; an organisation capable of delivering community services at the grass roots.

We want everyone to be involved in maintaining a great community building in the smartest and most efficient way possible. Our community's expectations continue to grow and in order that we meet those challenges, changes and expectations, every element of our charity will need to adapt to ensure we are set up to succeed.

Investments

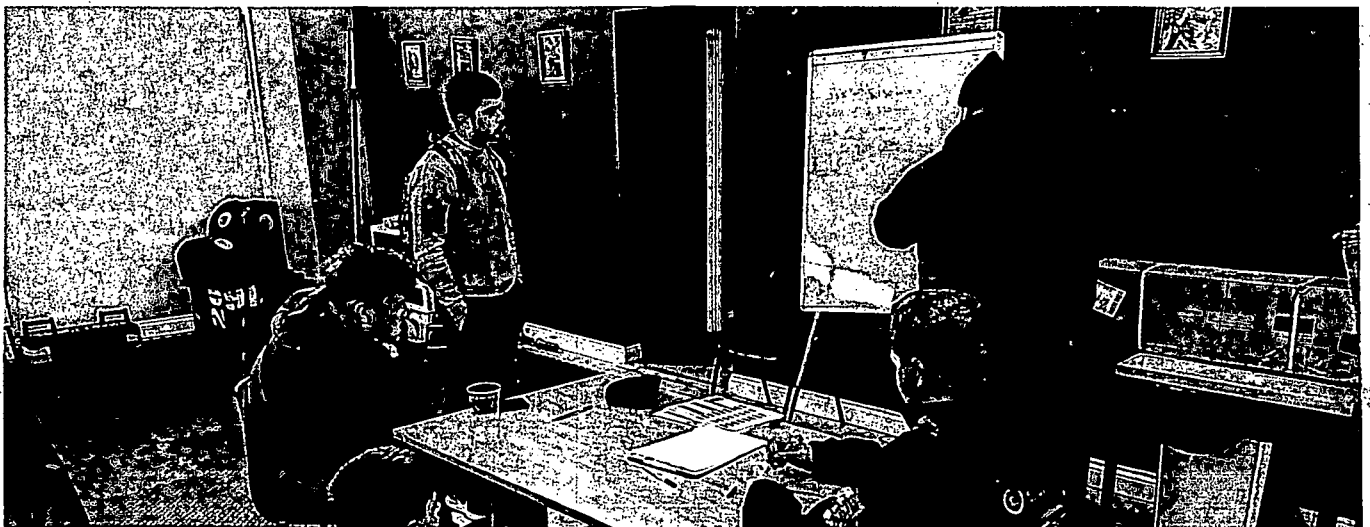
This year we have started a fantastic partnership with N-Gage which aims to support young people to be the best they can be. The boxing club runs on an evening along with competitions on a weekend. N-Gage also has an alternative education arm to its business which runs during the day.

N-Gage at Firthmoor

Our



Vision



The charity's vision is summarised as:

'To be widely recognised as the best community charity in Darlington, where we create unique community experiences that our members, residents and employees feel proud to be a part of'

Our Strategic Priorities

The priorities that will help achieve the vision are:

- ✓ **Inspiring our employees** – developing a culture that engages our employees; promoting clear values and behaviours; creating systems and processes that keep our employees up to date, on-board and part of our journey; ensuring consistency, fairness, and ownership.
- ✓ **Making a difference to our community** – maintaining and enhancing our reputation as a great place to be; delivering high quality standards that deliver a unique and practical benefit to local people, businesses, and our members.
- ✓ **Strengthening our leadership model** – maintaining our current methods of governance; reviewing our impact and effectiveness in ensuring the stability of the administration; providing good governance and leadership by exercising effective controls; being open and accountable.
- ✓ **Building a sustainable future** – supporting our long-term future and our ability to improve our facilities, services, and effectiveness by optimising any income surplus by building and growing our business in order to better support our community in a socially responsible way

Our Values

Accountability



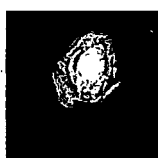
'own it'

Communication



'discuss it'

Innovation



'create it'

Efficiency



'do it'

Trusting



'believe it'

Delivering on our aims and objectives

We review our aims, objectives, and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review focuses on the successes of each of the key activities of our charity and the benefits they have brought to the people we are here to support. The review also helps us ensure our aims, objectives and activities remain focused on our stated purposes.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives in planning our future activities.

In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set and how they most benefit the community.

The focus of our work

Our main objectives for the year continued to be to advance education and to provide facilities in the interests of social welfare. The strategies we used to meet these objectives included:

- ✓ Working in partnership with others to provide a range of services and activities for local people
- ✓ Building upon our service delivery to provide an excellent customer-focused environment for our users and members, who access the centre daily
- ✓ Ensuring an environment where people want to spend more of their social and recreational time, whilst providing healthy meals at affordable prices
- ✓ Working towards fully maintaining our self-sustaining community centre free from a further dependence on grant funding
- ✓ Promoting the advancement of education and health through the provision of an in-house nursery and dental practice

Recruitment, appointment and induction of trustees

We regularly advertise for vacancies on the board through our website, Facebook page and via our community newsletter. We are also signed up to the local community voluntary service network.

Our new trustees are elected at the AGM for a one-year term and are eligible for re-election each year, with no term limit. Trustees elected at the AGM can reside in any area of Darlington. Those wishing to be co-opted on to the board during the year must be a resident of the council wards of Eastbourne and Lascelles.

There are four officer positions available for election at each AGM. Honorary Officers are elected and the positions are Chairman, Deputy Chairman, Treasurer and Secretary. Applications for trusteeship must be received before the meeting and a twenty-one day general notice of this requirement is given.

All our new trustees will be familiarised with the practical work of the Charity and how the Community Centre is managed. The Chief Officer, in partnership with the secretary, is responsible for arranging induction sessions for new trustees, which involves issuing email accounts, ID Badges, explaining the structures of the Charity, its constitutional workings, and its current range of business activities. This includes a deep dive into the accounts and business plans. All trustees are required to sign the code of conduct and agree to our 'good governance' policy statement. Training is carried out as appropriate and, where necessary, guidance is updated or recommended.

How our activities deliver public benefit

All our charitable activities focus on the provision of social, educational and leisure time activities, either directly or in partnership with others, to further our charitable purposes for the public benefit and to enhance the wellbeing of our local community.

Who uses and benefits from our services

Firthmoor Community Centre provides services and activities that support people to reach their full potential. An important first step in providing the services that will benefit people's lives is in understanding the 'needs' that exist in the local community and how those 'needs' could best be met. From this starting point services and activities can then be established, alone or in partnership with our community. We are committed to ensuring our community improves and builds upon opportunities.

Principal Funding Sources

Aside from the income generated from groups who use the Community Centre as a base to provide social and recreational activities, the principal funding sources for the charity are now derived from our in-house childcare operations and room hire income.

Following constraints on local authority funding in Darlington, which led to all subsidies to Community Centres being cut to zero, the charity has to ensure all income to cover running costs is derived from business activities e.g. room/office hire charges, nursery places, café sales etc.

Investment Policy

Aside from retaining a prudent amount of working capital, the charity has no funds to invest. If the charity had sufficient resources available Trustees would consider the options available, however, at this present time the Management Committee has decided to focus resources towards a continued cycle of repair and renewal of the building until such time as large surpluses can be accumulated for future planned investments.

Reserves & Risks Policy

In order to highlight any risks to the organisation, the Board of Trustees and Chief Officer continually examine the charity's cash flow and reserves through regular budget reviews and updates, led by the treasurer. The charity has established policies with regards to finance, employee relations and operational health and safety, which are reviewed annually by the secretary. Where appropriate, systems or procedures have also been established to mitigate the risks the charity faces.

In the past the charity used to be highly dependent on grant income, however, business income now forms all of the charity's resources, so emphasis on where the risks lie has changed. Greater attention is now being placed not just on how we conduct our business, but with an emphasis on developing a strong leadership team, with accountable and dynamic managers.

The charity's current reserves statement and operational direction is to maintain sufficient working capital and manage cash flow to meet any known commitments. In most cases, the charity's annual expenditure budgets are not executed until predicted income budgetary targets have been achieved. This approach has been adopted to ensure that there is a sufficient flow of cash to meet known commitments.

The charity has a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months of the expenditure.

Procedures are also in place to ensure compliance with health and safety of staff, volunteers, clients, and visitors to the centre.

As part of the annual budget approved each April, the charity treasurer, on behalf of the trustees, conducts a review of the approved budget each October. Where appropriate, amendments will be made to ensure that any risks are identified in all our operations.

Plans for Future Periods

In the forthcoming year, the charity plans to continue providing the wide range of services and activities outlined above and throughout this document and will encourage and support more groups and local people to take advantage of the excellent facilities the charity has to offer.

Approved by the Board of Trustees on **Monday 26 February 2024** and signed on its behalf by Mrs Susan Dulston



Susan Dulston
Deputy Chairman

**Firthmoor and District Community
Association**

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

STRATEGIC REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07842311 (England and Wales)

Registered Charity number

1144955

Registered office

Firthmoor Community Centre
Burnside Road
Darlington
Co. Durham
DL1 4SU

Trustees

Steven Tait
Susan Dulston
Lynsey Munro
Victoria Hamilton
Yvonne Richardson
Sandra Mellor
Sue Watson
Kayleigh Jones
Gillian Garbutt
Margaret Thompson

Company Secretary

Mrs K Jones

Independent Examiner

J P Walters & Co
Chartered Accountants
67 Duke Street
Darlington
Co. Durham
DL3 7SD

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27/2/24 and signed on the board's behalf by:


Mrs K Jones - Secretary

Independent Examiner's Report to the Trustees of
Firthmoor and District Community
Association

Independent examiner's report to the trustees of Firthmoor and District Community Association ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

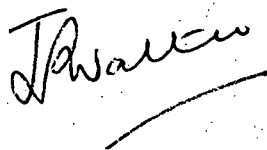
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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



J P Walters BSc BFP FCA
ICAEW
J P Walters & Co
Chartered Accountants
67 Duke Street
Darlington
Co. Durham
DL3 7SD

Date: 27.2.2024

**Firthmoor and District Community
Association**

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,724	-	1,724	28,538
Charitable activities	4				
Nursery		404,213	-	404,213	426,785
Kitchen		77,947	-	77,947	49,560
General		4,838	-	4,838	59,311
Other trading activities	3	172,287	-	172,287	142,448
Total		661,009	-	661,009	706,642
EXPENDITURE ON					
Raising funds	5	40,619	-	40,619	4,700
Charitable activities	6				
Nursery		416,294	-	416,294	414,365
Kitchen		97,845	-	97,845	63,278
General		207,281	-	207,281	168,782
General Restricted		-	28,577	28,577	28,577
Total		762,039	28,577	790,616	679,702
NET (EXPENDITURE)		(101,130)	(28,577)	(129,607)	26,940
Transfers between funds	16	(-)	-	-	-
Net movement in funds		(101,130)	(28,577)	(129,607)	26,940
RECONCILIATION OF FUNDS					
Total funds brought forward		264,208	948,283	1,212,491	1,118,551
TOTAL FUNDS CARRIED FORWARD		163,178	919,706	1,082,884	1,212,491

The notes form part of these financial statements

Firthmoor and District Community Association

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	62,376	919,706	982,082	1,008,426
CURRENT ASSETS					
Stocks		-	-	-	-
Debtors		13,018	-	13,018	-
Cash at bank and in hand		<u>90,184</u>	<u>-</u>	<u>90,184</u>	<u>208,165</u>
		103,202	-	103,202	208,165
CREDITORS					
Amounts falling due within one year	16	(2,400)	-	(2,400)	(4,100)
NET CURRENT ASSETS		<u>100,802</u>	<u>-</u>	<u>100,802</u>	<u>204,605</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>163,178</u>	<u>919,706</u>	<u>1,082,884</u>	<u>1,212,491</u>
NET ASSETS		<u>163,178</u>	<u>919,706</u>	<u>1,082,884</u>	<u>1,212,491</u>
FUNDS	17				
Unrestricted funds				163,178	264,208
Restricted funds				<u>919,706</u>	<u>948,283</u>
TOTAL FUNDS				<u>1,082,884</u>	<u>1,212,491</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 27/2/24 and were signed on its behalf by:


Sue Dulston - Trustee

The notes form part of these financial statements

Firthmoor and District Community Association

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(107,781)</u>	<u>65,696</u>
Net cash provided by operating activities		<u>(107,781)</u>	<u>65,696</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(10,200)</u>	<u>(85,343)</u>
Net cash used in investing activities		<u>(10,200)</u>	<u>(85,343)</u>
Change in cash and cash equivalents in the reporting period		<u>(117,981)</u>	<u>19,647</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>208,165</u>	<u>227,812</u>
Cash and cash equivalents at the end of the reporting period	2	<u>90,184</u>	<u>208,165</u>

The notes form part of these financial statements

Firthmoor and District Community Association

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	(129,607)	26,940
Adjustments for:		
Depreciation charges	36,544	40,468
Increase in debtors	(13,018)	-
(Decrease)/increase in creditors	(1,700)	(1,712)
Net cash (outflow)/inflow provided by operations	<u>(107,781)</u>	<u>65,696</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.23 £	31.3.22 £
Notice deposits (less than 3 months)	90,184	208,165
Overdrafts included in bank loans and overdrafts falling due within one year	-	(-)
Total cash and cash equivalents	<u>90,184</u>	<u>208,165</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank	208,165	(-)	208,165
Total	<u>208,165</u>	<u>(-)</u>	<u>208,165</u>

Firthmoor and District Community
Association

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 2% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Firthmoor and District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	<u>1,724</u>	<u>28,538</u>

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	33,236	5,891
Rental income	138,469	135,579
Trips	-	-
Feed in tariffs	<u>582</u>	<u>978</u>
	<u>172,287</u>	<u>142,448</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
		£	£
Nursery fees	Nursery	156,160	128,860
Grants	Nursery	248,053	297,925
Café income	Kitchen	77,947	41,560
Grants	Kitchen	-	8,000
Grants	General	3,568	58,406
Photocopying/Tool hire	General	<u>1,270</u>	<u>905</u>
		<u>486,998</u>	<u>535,656</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
DBC Special Educational Needs Grant	12,973	8,175
DBC Nursery Education Grant	124,000	154,094
DBC Early Years Grant	111,080	135,656
DBC Grant for Easter Activities	3,568	-
DBC Re-Start Grants	-	30,000
Job Retention Scheme Grants	-	28,406
Small Business Rates Relief Grant	-	-
DBC Closure Grant	-	<u>8,000</u>
	<u>251,621</u>	<u>364,331</u>

continued...

Firthmoor and District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. RAISING FUNDS

Other trading activities

	31.3.23	31.3.22
	£	£
Purchases	<u>40,619</u>	<u>4,700</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Nursery	393,703	-	22,421	416,124
Kitchen	96,871	-	974	97,845
General	-	-	207,451	207,451
General Restricted	-	-	28,577	28,577
	<u>490,574</u>	<u>-</u>	<u>259,423</u>	<u>749,997</u>

7. GRANTS PAYABLE

	31.3.23	31.3.22
	£	£
Nursery	<u>-</u>	<u>-</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Nursery	22,421	-	22,421
Kitchen	974	-	974
General	204,753	2,698	207,451
General Restricted	28,577	-	28,577
	<u>256,725</u>	<u>2,698</u>	<u>259,423</u>

continued...

Firthmoor and District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.20	31.3.22
	£	£
Depreciation - owned assets	<u>36,544</u>	<u>40,468</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	427,974	414,463
Pension costs	<u>2,806</u>	<u>7,044</u>
	<u>430,780</u>	<u>421,207</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Full time	16	16
Part time	<u>8</u>	<u>8</u>
	<u>24</u>	<u>24</u>

No employees received emoluments in excess of £60,000.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,538	-	28,538
Charitable activities			
Nursery	426,785	-	426,785
Kitchen	49,560	-	49,560
General	59,311	-	59,311
Other trading activities	<u>142,448</u>	<u>-</u>	<u>142,448</u>
Total	706,642	-	706,642

continued...

Firthmoor and District Community
Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	4,700	-	4,700
Charitable activities			
Nursery	414,365	-	414,365
Kitchen	63,278	-	63,278
General	168,782	-	168,782
General Restricted	-	28,577	28,577
Total	651,125	28,577	679,702
NET INCOME/(EXPENDITURE)	55,517	(28,577)	26,940
Transfers between funds	(47,542)	47,542	-
Net movement in funds	7,975	18,965	26,940
RECONCILIATION OF FUNDS			
Total funds brought forward	256,233	929,318	1,185,551
TOTAL FUNDS CARRIED FORWARD	264,208	948,283	1,212,491

continued...

Firthmoor and District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

13. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 April 2022	1,428,870	132,316	1,561,186
Additions	-	10,200	10,200
Disposals	-	-	-
At 31 March 2023	<u>1,428,870</u>	<u>142,516</u>	<u>1,571,386</u>
DEPRECIATION			
At 1 April 2022	480,587	72,173	552,760
Charge for year	28,577	7,967	36,544
Eliminated on disposal	-	-	-
At 31 March 2023	<u>509,164</u>	<u>80,140</u>	<u>589,304</u>
NET BOOK VALUE			
At 31 March 2023	<u>919,706</u>	<u>62,376</u>	<u>982,082</u>
At 31 March 2022	<u>948,283</u>	<u>60,143</u>	<u>1,008,426</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Bank loans and overdrafts (see note 15)	-	-
Social security and other taxes	-	-
Accrued expenses	<u>2,400</u>	<u>4,100</u>
	<u>2,400</u>	<u>4,100</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.23 £	31.3.22 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>-</u>

continued...

Firthmoor and District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	190,517	(69,051)	(-)	121,466
Nursery	66,087	(12,081)	-	54,006
Kitchen	7,604	(19,898)	-	(12,294)
	264,208	(101,030)	(-)	163,178
Restricted funds				
General	948,283	(28,577)	-	919,706
TOTAL FUNDS	<u>1,212,491</u>	<u>(129,607)</u>	<u>-</u>	<u>1,082,884</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	178,849	(247,900)	(69,051)
Nursery	404,213	(416,294)	(12,081)
Kitchen	77,947	(97,845)	(19,898)
	661,009	(762,039)	(101,030)
Restricted funds			
General	-	(28,577)	(28,577)
TOTAL FUNDS	<u>661,009</u>	<u>(790,616)</u>	<u>(129,607)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	191,326	56,815	(57,624)	190,517
Nursery	53,667	12,420	-	66,087
Kitchen	11,240	(13,718)	10,082	7,604
	256,233	55,517	(47,542)	264,208
Restricted funds				
General	929,318	(28,577)	47,542	948,283
TOTAL FUNDS	<u>1,185,551</u>	<u>26,940</u>	<u>-</u>	<u>1,212,491</u>

continued...

Firthmoor and District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	230,297	(173,482)	56,815
Nursery	426,785	(414,365)	12,420
Kitchen	<u>49,560</u>	<u>(63,278)</u>	<u>(13,718)</u>
	706,642	(651,125)	55,517
Restricted funds			
General	-	(28,577)	(28,577)
TOTAL FUNDS	<u>706,642</u>	<u>(679,702)</u>	<u>26,940</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	191,326	(12,236)	(57,624)	121,376
Nursery	53,667	339	-	53,706
Kitchen	<u>11,240</u>	<u>(33,616)</u>	<u>10,082</u>	<u>(12,294)</u>
	256,233	(45,513)	(47,542)	163,178
Restricted funds				
General	929,318	(57,154)	47,542	919,706
TOTAL FUNDS	<u>1,185,551</u>	<u>(102,667)</u>	<u>-</u>	<u>1,082,884</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	409,146	(421,382)	(12,236)
Nursery	830,998	(830,659)	339
Kitchen	<u>127,507</u>	<u>(161,123)</u>	<u>(33,616)</u>
	1,367,651	(1,413,164)	(45,513)
Restricted funds			
General	(-)	(57,154)	(57,154)
TOTAL FUNDS	<u>1,367,651</u>	<u>(1,470,318)</u>	<u>102,667</u>

continued...

Firthmoor and District Community
Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Firthmoor and District Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,724	28,538
Other trading activities		
Fundraising events	33,236	5,891
Rental income	138,469	135,579
Trips	-	-
Feed in tariffs	582	978
	172,287	142,448
Charitable activities		
Nursery fees	156,160	128,860
Cafe income	77,947	41,560
Grants	251,621	364,331
Photocopying/Tool hire	1,270	908
Miscellaneous income	-	-
	486,998	535,656
Total incoming resources	661,009	706,642
EXPENDITURE		
Other trading activities		
Cost of trips and fund raising	40,619	4,700
Charitable activities		
Wages	328,487	329,817
Pensions	-	-
Sundries	-	-
Consumables	73,792	57,652
Nursery meals	21,460	11,206
Core overhead contribution	66,583	54,618
Cleaning	252	2,210
Donations	-	982
	490,574	456,485
Support costs		
Management		
Wages	99,487	84,346
Pensions	2,806	7,044
Staff training	170	881
Rates and water	5,420	1,201
Insurance	4,036	8,009
Light and heat	30,943	17,377
Carried forward	142,862	118,858

Firthmoor and District Community Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23	31.3.22
	£	£
Management		
Brought forward	142,862	118,858
Bank charges	1,094	675
Telephone	7,602	2,204
Office supplies	4,520	23,376
Advertising	-	232
Sundries	11,594	-
Maintenance contracts	11,916	6,175
Licences and subscriptions	17,812	5,330
Cleaning	3,222	729
Employment engagement	143	16
Volunteer expenses	65	-
Repairs and renewals	19,351	17,970
Depreciation of property	28,577	28,577
Depreciation of fixtures	7,909	11,805
Depreciation of computer equipment	58	86
	<u>256,725</u>	<u>216,033</u>
Governance costs		
Accountancy fees	2,653	2,484
Legal fees	45	-
	<u>2,698</u>	<u>2,484</u>
Total resources expended	<u>790,616</u>	<u>679,702</u>
Net income/(expenditure)	<u>(129,607)</u>	<u>26,940</u>