

**Firthmoor & District Community Association**

# **Annual Report**

**2023 - 2024**



Firthmoor  
&  
District  
Community Association



*Love where you live...*

## **Firthmoor and District Community Association**

(A charitable company limited by guarantee)

**Registered Charity Number: 1144955**

**Registered Company Number: 07842311**

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## An extract from our Articles of Association

1. 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.
2. 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 2024.**

The trustees present their report with the financial statements of the charity for the period ended 31<sup>st</sup> March 2024. 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.

# Chair of Trustees....



It's an honour to have served my first year as the Chair of the Board. As we reflect on the past year, it is clear that our organisation has experienced a period of remarkable growth and achievement.

The year has been marked by a series of significant milestones and successes. We have witnessed a resurgence in our core operations, such as increased revenue, new partnerships, and successful projects with NGage. These accomplishments are a testament to the dedication and hard work of our talented team, whose unwavering commitment has been instrumental in driving our progress.

Perhaps most notably, the past year has solidified our position as one of the most successful periods since the challenges posed by the COVID-19 pandemic. We have not only recovered from the setbacks of the past, but we have emerged stronger and more resilient than ever before.

As we move forward, I am confident that our organisation is well-positioned to capitalize on the opportunities that lie ahead. We have a strong foundation, a talented team, and a clear vision for the future. Together, we will continue to push the boundaries of innovation, deliver exceptional results, and solidify our position as a leader in our industry.

Thank you for your continued support and dedication. I look forward to working with each of you to build upon our successes and create an even brighter future for our organisation.

*Jessica Connors*

**Jessica Connors**  
**Chair of Trustees**

## Head of Charity Operations ....



The past financial year has presented significant challenges for our charity due to a confluence of economic factors. Rising energy prices, a 9.8% increase in the national living wage, and persistent inflationary pressures have significantly impacted our operational costs.

The sharp rise in energy prices has had a particularly detrimental effect on our budget. As a result, we have had to implement energy-saving measures, such as reducing heating and lighting usage, to mitigate the impact on our finances. While these measures have helped to alleviate some of the burden, they have not been sufficient to completely offset the increased costs.

The increase in the national living wage, while necessary to support workers, has also contributed to higher labour costs. This has put pressure on our overall budget and forced us to reassess our staffing levels and wage structures. Additionally, the ongoing inflationary pressures have led to higher costs for our café provisions, making it challenging to maintain profitability in this area.

Despite the economic challenges, our charity has also experienced several positive developments during the past financial year. One significant achievement was the long-term lease of our centre to N-Gage Alternative Provision. This partnership has not only provided a stable source of income but has also allowed us to contribute to the education and well-being of young people in our community.

Additionally, we demonstrated our commitment to supporting local schools by stepping in to host temporary classrooms for St Teresa Primary School while they underwent emergency roof repairs. This initiative allowed the school to continue providing education to its students without interruption and showcased our dedication to the community we serve.

A handwritten signature in dark ink, appearing to read 'Jonathan Dulston'. The signature is stylized with a large 'J' and 'D'.

**Jonathan Dulston**  
**Head of Charity Operations**

## Who uses our centre?

Since the centre was built in 2004, we have continued to attract projects, services and businesses that enhance our community. We are delighted that this year has been one of the most diverse for services we offer our members. Please see a full list of our clients.

**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.**

**Cockerton Pharmacy**

**Hyder Dental Practice**

**NHS Hearing Screening Clinics**

**DBC – Early Help Team**

**Locomotive Security**

## 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 Fun Days, Trips & Social Evenings 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.



## **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](http://www.breadandbutterthing.org).

## **Organisational Structure & Business Model**

### **Organisational Report of the Association, for the Year Ended 31<sup>st</sup> March 2024**

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 7 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.

## 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 Values

Accountability



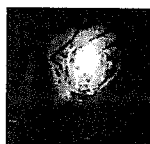
'own it'

Communication



'discuss it'

Innovation



'create it'

Efficiency



'do it'

Trusting



'believe it'

## 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

### **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**

This coming year will be about going back to basic and re shaping the way we deliver our services to the community. We hope to enhance our activities, trips and theatre across the centre. In addition to this we will relocate our reception area and make way for our new dedicated SEND unit which will increase the capacity of our nursery provision.

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Firthmoor and District Community  
Association

Report of the Trustees  
for the 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 with the financial statements of the charity for the year ended 31 March 2024. 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  
Kayleigh Jones (appointed 11<sup>th</sup> March 2024)  
Susan Morley (appointed 11<sup>th</sup> March 2024)  
Maureen Martin (appointed 11<sup>th</sup> March 2024)  
Susan Bartle (appointed 11<sup>th</sup> March 2024)  
Allison Clemminson (appointed 11<sup>th</sup> March 2024)  
Jessica Connors (appointed 11<sup>th</sup> March 2024)  
Lynsey Munro (resigned 11<sup>th</sup> March 2024)  
Victoria Hamilton (resigned 1<sup>st</sup> August 2023)  
Yvonne Richardson (resigned 11<sup>th</sup> March 2024)  
Sandra Mellor (resigned 1<sup>st</sup> August 2023)  
Sue Watson (resigned 1<sup>st</sup> August 2023)  
Margaret Thompson (resigned 11<sup>th</sup> March 2024)


**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 25-11-24 and signed on the board's behalf by:

  
.....  
Mrs S Morley - 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 2024.

**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.

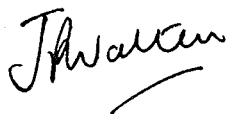
**Independent examiner's statement**

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: ..... 26.11.2024 .....

Firthmoor and District Community  
Association

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,280	-	4,280	1,724
<b>Charitable activities</b>	4				
Nursery		466,499	-	466,499	404,213
Kitchen		71,866	-	71,866	77,947
General		35,221	106,903	142,124	4,838
Other trading activities	3	<u>203,608</u>	<u>-</u>	<u>203,608</u>	<u>172,287</u>
<b>Total</b>		<b>781,474</b>	<b>106,903</b>	<b>888,377</b>	<b>661,009</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	31,632	-	31,632	40,619
<b>Charitable activities</b>	6				
Nursery		439,150	-	439,150	416,294
Kitchen		83,063	-	83,063	97,845
General		219,866	-	219,866	207,281
General Restricted		<u>-</u>	<u>30,680</u>	<u>30,680</u>	<u>28,577</u>
<b>Total</b>		<b>773,711</b>	<b>30,680</b>	<b>804,391</b>	<b>790,616</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>7,763</b>	<b>76,223</b>	<b>83,986</b>	<b>(129,607)</b>
<b>Transfers between funds</b>	16	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>7,763</b>	<b>76,223</b>	<b>83,986</b>	<b>(129,607)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>163,178</b>	<b>919,706</b>	<b>1,082,884</b>	<b>1,212,491</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>170,941</u></b>	<b><u>995,929</u></b>	<b><u>1,166,870</u></b>	<b><u>1,082,884</u></b>

The notes form part of these financial statements

Firthmoor and District Community  
Association

Balance Sheet  
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	45,058	994,133	1,039,191	982,082
<b>CURRENT ASSETS</b>					
Stocks		-	-	-	-
Debtors		10,195	-	10,195	13,018
Cash at bank and in hand		<u>120,741</u>	<u>1,796</u>	<u>122,537</u>	<u>90,184</u>
		130,936	-	122,537	103,202
<b>CREDITORS</b>					
Amounts falling due within one year	16	(5,053)	-	(5,053)	(2,400)
<b>NET CURRENT ASSETS</b>		<u>125,883</u>	<u>-</u>	<u>117,484</u>	<u>100,802</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>170,941</u>	<u>995,929</u>	<u>1,166,870</u>	<u>1,082,884</u>
<b>NET ASSETS</b>		<u>170,941</u>	<u>995,929</u>	<u>1,166,870</u>	<u>1,082,884</u>
<b>FUNDS</b>	17				
Unrestricted funds				170,941	163,178
Restricted funds				<u>995,929</u>	<u>919,706</u>
<b>TOTAL FUNDS</b>				<u>1,166,870</u>	<u>1,082,884</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 25-11-2024 and were signed on its behalf by:

  
Jessica Connors - Chair

The notes form part of these financial statements

Firthmoor and District Community  
Association

Cash Flow Statement  
for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>137,460</u>	<u>(107,781)</u>
Net cash provided by operating activities		<u>137,460</u>	<u>(107,781)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(105,107)</u>	<u>(10,200)</u>
Net cash used in investing activities		<u>(105,107)</u>	<u>(10,200)</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		32,353	(117,981)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>90,184</u>	<u>208,165</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>90,184</u></u>	<u><u>90,184</u></u>

The notes form part of these financial statements

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

	31.3.24 £	31.3.23 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	83,986	(129,607)
<b>Adjustments for:</b>		
Depreciation charges	47,955	36,544
Loss on disposal of assets	43	-
Decrease/(Increase) in debtors	2,823	(13,018)
(Decrease)/increase in creditors	<u>2,653</u>	<u>(1,700)</u>
<b>Net cash inflow/(outflow) provided by operations</b>	<u>137,460</u>	<u>(107,781)</u>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	31.3.24 £	31.3.23 £
Notice deposits (less than 3 months)	122,537	90,184
Overdrafts included in bank loans and overdrafts falling due within one year	<u>-</u>	<u>(-)</u>
<b>Total cash and cash equivalents</b>	<u>122,537</u>	<u>90,184</u>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23 £	Cash flow £	At 31.3.24 £
<b>Net cash</b>			
Cash at bank	90,184	32,353	122,537
<b>Total</b>	<u>90,184</u>	<u>32,353</u>	<u>122,537</u>

## **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.



**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations	<u>4,280</u>	<u>1,724</u>

**3. OTHER TRADING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Fundraising events	27,123	33,236
Rental income	176,485	138,469
Trips	-	-
Feed in tariffs	-	582
	<u>203,608</u>	<u>172,287</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.24	31.3.23
		£	£
Nursery fees	Nursery	193,338	156,160
Grants	Nursery	273,161	248,053
Café income	Kitchen	71,866	77,947
Miscellaneous	General	4,432	-
Grants	General	137,403	3,568
Photocopying/Tool hire	General	289	1,270
		<u>680,489</u>	<u>486,998</u>

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

	31.3.24	31.3.23
	£	£
DBC Special Educational Needs Grant	13,000	12,973
DBC Nursery Education Grant	129,648	124,000
DBC Early Years Grant	130,513	111,080
DBC Grant for Easter Activities	-	3,568
DBC Grants	25,500	-
NHS Grant	25,000	-
Football Foundation Grant	86,903	-
	<u>410,564</u>	<u>251,621</u>

**5. RAISING FUNDS**

**Other trading activities**

	31.3.24	31.3.23
	£	£
Purchases	<u>31,632</u>	<u>40,619</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Nursery	421,900	-	17,250	439,150
Kitchen	83,063	-	-	83,063
General	164	-	219,702	219,686
General Restricted	-	-	30,680	30,680
	<u>505,127</u>	<u>-</u>	<u>267,632</u>	<u>772,759</u>

**7. GRANTS PAYABLE**

	31.3.24	31.3.23
	£	£
Nursery	<u>-</u>	<u>-</u>

**8. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Nursery	17,250	-	17,250
Kitchen	-	-	-
General	216,206	3,496	219,702
General Restricted	<u>30,680</u>	<u>-</u>	<u>30,680</u>
	<u>264,136</u>	<u>3,496</u>	<u>267,632</u>

**9. NET INCOME/(EXPENDITURE)**

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

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	<u>47,955</u>	<u>36,544</u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**11. STAFF COSTS**

	31.3.24	31.3.23
	£	£
Wages and salaries	429,784	427,974
Pension costs	<u>5,531</u>	<u>2,806</u>
	<u>435,315</u>	<u>430,780</u>

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

	31.3.24	31.3.23
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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,724	-	1,724
<b>Charitable activities</b>			
Nursery	404,213	-	404,213
Kitchen	77,947	-	77,947
General	4,838	-	4,838
Other trading activities	<u>172,287</u>	<u>-</u>	<u>172,287</u>
<b>Total</b>	661,009	-	661,009

<b>12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
Raising funds	40,619	-	40,619
<b>Charitable activities</b>			
Nursery	416,294	-	416,294
Kitchen	97,845	-	97,845
General	207,281	-	207,281
General Restricted	-	28,577	28,577
<b>Total</b>	762,039	28,577	790,616
<b>NET EXPENDITURE</b>	(101,130)	(28,577)	129,607)
<b>Transfers between funds</b>	(-)	-	-
<b>Net movement in funds</b>	(101,130)	(28,577)	129,607
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	264,208	948,283	1,212,491
<b>TOTAL FUNDS CARRIED FORWARD</b>	163,178	919,706	1,082,884

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 April 2023	1,428,870	142,516	1,571,386
Additions	105,107	-	105,107
Disposals	-	(36,866)	(36,866)
At 31 March 2024	<u>1,533,977</u>	<u>105,650</u>	<u>1,639,627</u>
<b>DEPRECIATION</b>			
At 1 April 2023	509,164	80,140	589,304
Charge for year	30,680	17,275	47,955
Eliminated on disposal	-	(36,823)	(36,823)
At 31 March 2024	<u>539,844</u>	<u>60,592</u>	<u>600,436</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>994,133</u>	<u>45,058</u>	<u>1,039,191</u>
At 31 March 2023	<u>919,706</u>	<u>62,376</u>	<u>982,082</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24 £	31.3.23 £
Bank loans and overdrafts (see note 15)	-	-
Social security and other taxes	-	-
Accrued expenses	<u>5,053</u>	<u>2,400</u>
	<u>5,053</u>	<u>2,400</u>

**15. LOANS**

An analysis of the maturity of loans is given below:

	31.3.24 £	31.3.23 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	121,466	(8,389)	(12,000)	101,077
Nursery	54,006	27,349	-	81,355
Kitchen	(12,294)	(11,197)	12,000	(11,491)
	163,178	7,763	(-)	170,941
<b>Restricted funds</b>				
General	919,706	76,223	-	995,929
<b>TOTAL FUNDS</b>	<u>1,082,884</u>	<u>83,986</u>	<u>-</u>	<u>1,166,870</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	243,109	(251,498)	(8,389)
Nursery	466,499	(439,150)	27,349
Kitchen	71,866	(83,063)	(11,197)
	783,270	(773,711)	7,763
<b>Restricted funds</b>			
General	105,107	(30,680)	76,223
<b>TOTAL FUNDS</b>	<u>888,377</u>	<u>(804,391)</u>	<u>83,986</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
General	948,283	(28,577)	-	919,706
<b>TOTAL FUNDS</b>	<u>1,212,491</u>	<u>(129,607)</u>	<u>-</u>	<u>1,082,884</u>

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16. MOVEMENT IN FUNDS - continued

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

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

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	190,517	(77,440)	(12,000)	101,077
Nursery	66,087	15,268	-	81,355
Kitchen	<u>7,604</u>	<u>(31,095)</u>	<u>12,000</u>	<u>(11,491)</u>
	264,208	(93,267)	(-)	170,941
<b>Restricted funds</b>				
General	948,283	47,646	-	995,929
<b>TOTAL FUNDS</b>	<u>1,212,491</u>	<u>(45,621)</u>	<u>-</u>	<u>1,166,870</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 £
<b>Unrestricted funds</b>			
General fund	528,861	(509,550)	19,311
Nursery	870,712	(855,444)	15,268
Kitchen	<u>149,813</u>	<u>(180,908)</u>	<u>(31,095)</u>
	1,549,386	(1,545,902)	3,484
<b>Restricted funds</b>			
General	(-)	(59,257)	(59,257)
<b>TOTAL FUNDS</b>	<u>1,549,386</u>	<u>(1,605,159)</u>	<u>(55,773)</u>

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**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

Firthmoor and District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	4,280	1,724
<b>Other trading activities</b>		
Fundraising events	27,123	33,236
Rental income	176,485	138,469
Trips	-	-
Feed in tariffs	-	582
	203,608	172,287
<b>Charitable activities</b>		
Nursery fees	193,338	156,160
Cafe income	71,866	77,947
Grants	410,564	251,621
Photocopying/Tool hire	289	1,270
Miscellaneous income	4,432	-
	680,489	486,998
<b>Total incoming resources</b>	888,377	661,009
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Cost of trips and fund raising	31,632	40,619
<b>Charitable activities</b>		
Wages	339,720	328,487
Pensions	-	-
Sundries	2,614	-
Consumables	81,436	73,792
Nursery meals	25,246	21,460
Core overhead contribution	55,183	66,583
Cleaning	764	252
Donations	164	-
	505,127	490,574
<b>Support costs</b>		
<b>Management</b>		
Wages	90,064	99,487
Pensions	5,531	2,806
Staff training	714	170
Rates and water	3,588	5,420
Insurance	4,383	4,036
Light and heat	45,880	30,943
Carried forward	150,160	142,862

This page does not form part of the statutory financial statements

Firthmoor and District Community  
Association

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
<b>Management</b>		
Brought forward	150,160	142,862
Bank charges	1,917	1,094
Telephone	4,861	7,602
Office supplies	2,356	4,520
Advertising	241	-
Sundries	12,753	11,594
Maintenance contracts	10,941	11,916
Licences and subscriptions	24,184	17,812
Cleaning	5,675	3,222
Employment engagement	-	143
Volunteer expenses	-	65
Repairs and renewals	3,050	19,351
Loss on disposal of assets	43	-
Depreciation of property	30,680	28,577
Depreciation of fixtures	17,179	7,909
Depreciation of computer equipment	96	58
	<u>264,136</u>	<u>256,725</u>
<b>Governance costs</b>		
Accountancy fees	2,653	2,653
Legal fees	843	45
	<u>3,496</u>	<u>2,698</u>
Total resources expended	<u>804,391</u>	<u>790,616</u>
<b>Net income/(expenditure)</b>	<u>83,986</u>	<u>(129,607)</u>

This page does not form part of the statutory financial statements