

Firthmoor
&
District
Community Association

ANNUAL REPORT

2024 - 2025



Love where you Live...

Contents....

Firthmoor and District Community Association

(A charitable company limited by guarantee)

Registered Charity Number: 1144955

Registered Company Number: 07842311

Section	Page No
Charity Information	3
Report of the Trustees	13
Report of the Independent Examiners	14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Financial Statements	19
Detailed Statement of Financial Activities	28

Charity Objectives...

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.



The past year has been a challenging and reflective period for Firthmoor Community Centre. We have experienced significant changes within our Board and trustee team, and I would like to place on record my thanks to those who have stepped down, as well as those who have stepped forward to support the organisation during this time of transition.

Despite these challenges, I am proud to say that we have continued to maintain vital services for our community. Ensuring that local people can still access support, activities, and a welcoming space has remained at the heart of everything we do.

This year has very much been about resetting. We have taken time to review our internal processes, strengthen governance, and put robust plans in place to manage our finances more effectively and save money where possible. These steps are essential to securing the long-term sustainability of the Community Centre.

We recognise that we have not been able to deliver as many community events as in previous years. This has been disappointing for us and for our residents, but it has been a direct result of funding challenges and necessary staff restructuring. These decisions have not been taken lightly and were made to protect the core services that so many people rely on.

Like many charities, we continue to face ongoing pressures from rising costs, including the National Living Wage, increased energy prices, and the wider impact of inflation. These factors present real challenges; however, we are working hard to minimise their impact on our users and to ensure that Firthmoor Community Centre remains accessible and supportive to all.

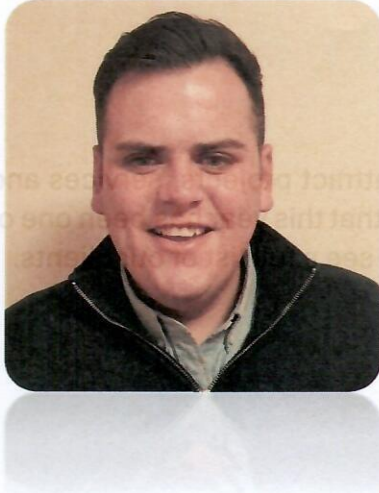
Looking ahead, we are focused on rebuilding capacity, strengthening partnerships, and creating opportunities to once again expand our community offer. On behalf of the Board, I would like to thank our staff, volunteers, funders, and the wider community for their continued support, patience, and belief in the importance of Firthmoor Community Centre.

Together, we remain committed to serving our community and ensuring that Firthmoor continues to be a place where people feel supported, connected, and proud to belong.

Maureen Martin

Jessica Connors
Chair of Trustees

Head of Charity Operations ...



Firthmoor Community Centre has experienced another positive year and continues to sit at the very heart of the community. We remain Darlington's largest community charity, providing a wide range of services, activities, and support to local people of all ages.

This year, we were delighted to welcome several new groups to the organisation, including Andy's Man Club and the NHS Pain Clinic. These additions reflect our ongoing commitment to responding to local need and ensuring that our spaces are used to support health, wellbeing, and connection. Alongside this, well-established services such as the Dementia Café continue to go from strength to strength, demonstrating the real impact of consistent, community-led support.

As with many charities, financial challenges have remained a key focus throughout the year. Rising costs and funding pressures have required us to think creatively, find new solutions, and work smarter to ensure we use our resources as effectively as possible. This has been an important period of reflection and problem-solving for the organisation.

A significant part of this year has been spent listening. We have engaged with our staff, volunteers, and service users to better understand what changes could be made to strengthen the charity, improve delivery, and ensure that Firthmoor continues to meet the needs of the community both now and in the future. Their feedback has been invaluable in shaping our plans.

Looking ahead, planning for next year's events and activities is already well underway, and there is a real sense of optimism about what lies ahead. We are confident that the coming year will be a very good one for the charity, with exciting opportunities to build on our strengths, grow our offer, and continue supporting our community.

I would like to thank our staff, volunteers, partners, and supporters for their continued dedication and commitment. Together, we are ensuring that Firthmoor Community Centre remains a vibrant, welcoming, and resilient organisation for the people of Darlington.

A handwritten signature in blue ink, which appears to read 'Jonathan Dulston'. The signature is stylized and includes a vertical line to the right of the name.

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

NHS Pain Clinic

Dementia Group

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 2026, we are already starting to make plans for Firthmoor LIVE 2026

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.

Organisational Structure & Business Model

Organisational Report of the Association, for the Year Ended 31st March 2025

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'

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.

Firthmoor and District Community
Association

Report of the Trustees
for the Year Ended 31 March 2025

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 2025. 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 (resigned on 25th November 2024)

Susan Dulston

Kayleigh Jones (resigned 25th November 2024)

Susan Morley (resigned 25th November 2024)

Maureen Martin

Susan Bartle (resigned 16th April 2025)

Allison Clemminson (resigned on 25th November 2025)

Jessica Connors (resigned 16th April 2025)

Paul Hutchinson (appointed 25th November 2024)

Kamara Mills (appointed 25th November 2024)

Kevin Nicholson (appointed 25th November 2024)

Company Secretary

Susan Morley

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 20-3-26 and signed on the board's behalf by:



Maureen Martin - Trustee

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 2025.

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.

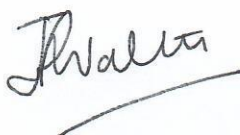
Independent examiner's statement

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: 20-3-2026

Firthmoor and District Community Association

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,596	-	1,596	4,280
Charitable activities	4				
Nursery		581,701	59,624	641,325	466,499
Kitchen		41,902	-	41,902	71,866
General		11,878	47,726	59,604	142,124
Other trading activities	3	197,383	-	197,383	203,608
Total		834,460	107,350	941,810	888,377
EXPENDITURE ON					
Raising funds	5	14,267	-	14,267	31,632
Charitable activities	6				
Nursery		528,533	-	528,533	439,150
Kitchen		57,780	-	57,780	83,063
General		294,764	-	294,764	219,866
General Restricted		-	32,926	32,926	30,680
Total		895,344	32,926	928,270	804,391
NET INCOME		(60,884)	74,424	13,540	83,986
Transfers between funds	16	(3,198)	3,198	-	-
Net movement in funds		(64,082)	77,622	13,540	83,986
RECONCILIATION OF FUNDS					
Total funds brought forward		170,941	995,929	1,166,870	1,082,884
TOTAL FUNDS CARRIED FORWARD		106,859	1,073,551	1,180,410	1,166,870

The notes form part of these financial statements

Firthmoor and District Community
Association

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	13	42,555	1,073,551	1,116,106	1,039,191
CURRENT ASSETS					
Stocks		-	-	-	-
Debtors		4,630	-	4,630	10,195
Cash at bank and in hand		<u>65,241</u>	<u>-</u>	<u>65,241</u>	<u>122,537</u>
		69,871	-	69,871	130,936
CREDITORS					
Amounts falling due within one year	16	(5,567)	-	(5,567)	(5,053)
NET CURRENT ASSETS		<u>64,304</u>	<u>-</u>	<u>64,304</u>	<u>117,484</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>106,859</u>	<u>1,073,551</u>	<u>1,180,410</u>	<u>1,166,870</u>
NET ASSETS		<u>106,859</u>	<u>1,073,551</u>	<u>1,180,410</u>	<u>1,166,870</u>
FUNDS	17				
Unrestricted funds				106,859	170,941
Restricted funds				<u>1,073,551</u>	<u>995,929</u>
TOTAL FUNDS				<u>1,180,410</u>	<u>1,166,870</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

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 20-3-26 and were signed on its behalf by:


Maureen Martin - Trustee

The notes form part of these financial statements

**Firthmoor and District Community
Association**

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	<u>64,048</u>	<u>137,460</u>
Net cash provided by operating activities		<u>64,048</u>	<u>137,460</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(121,344)</u>	<u>(105,107)</u>
Net cash used in investing activities		<u>(121,344)</u>	<u>(105,107)</u>
Change in cash and cash equivalents in the reporting period		<u>(57,296)</u>	<u>32,353</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>122,537</u>	<u>90,184</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>65,241</u></u>	<u><u>122,537</u></u>

The notes form part of these financial statements

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

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	13,540	83,986
Adjustments for:		
Depreciation charges	44,429	47,955
Loss on disposal of assets	-	43
Decrease in debtors	5,565	2,823
Increase in creditors	514	2,653
Net cash inflow/(outflow) provided by operations	<u>64,048</u>	<u>137,460</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31.3.24 £	31.3.24 £
Notice deposits (less than 3 months)	65,241	122,537
Overdrafts included in bank loans and overdrafts falling due within one year	-	-
Total cash and cash equivalents	<u>65,241</u>	<u>122,537</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	<u>122,537</u>	<u>(57,296)</u>	<u>65,241</u>
Total	<u>122,537</u>	<u>(57,296)</u>	<u>65,241</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.

Firthmoor and District Community Association

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	<u>1,596</u>	<u>4,280</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	2,355	27,123
Rental income	195,028	176,485
Trips	-	-
Feed in tariffs	-	-
	<u>197,383</u>	<u>203,608</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Nursery fees	Nursery	149,709	193,338
Grants	Nursery	491,616	273,161
Café income	Kitchen	41,902	71,866
Miscellaneous	General	-	4,432
Grants	General	57,806	137,403
Photocopying/Tool hire	General	<u>1,798</u>	<u>289</u>
		<u>742,831</u>	<u>680,489</u>

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

	31.3.25	31.3.24
	£	£
DBC Special Educational Needs Grant	14,378	13,000
DBC Nursery Education Grant	217,463	129,648
DBC Early Years Grant	183,804	130,513
DBC Baby Funding	16,347	-
DBC Grants	107,350	25,500
DBC Grant – Minibus	9,000	-
NHS Grant	480	25,000
Darlington Youth Grant	600	-
Football Foundation Grant	-	<u>86,903</u>
	<u>549,422</u>	<u>410,564</u>

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. RAISING FUNDS

Other trading activities

	31.3.25	31.3.24
	£	£
Purchases	<u>14,267</u>	<u>31,632</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Nursery	527,540	-	993	528,533
Kitchen	57,143	-	637	57,780
General	294,764	-	294,764	294,764
General Restricted	<u>32,926</u>	<u>-</u>	<u>32,926</u>	<u>32,926</u>
	<u>584,683</u>	<u>-</u>	<u>329,320</u>	<u>914,003</u>

7. GRANTS PAYABLE

	31.3.25	31.3.24
	£	£
Nursery	<u>-</u>	<u>-</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Nursery	993	-	993
Kitchen	637	-	637
General	291,597	3,167	294,764
General Restricted	<u>32,926</u>	<u>-</u>	<u>32,926</u>
	<u>326,153</u>	<u>3,167</u>	<u>329,320</u>

continued...

9. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>44,429</u>	<u>47,955</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	449,054	429,784
Pension costs	<u>4,195</u>	<u>5,531</u>
	<u>453,249</u>	<u>435,315</u>

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

	31.3.25	31.3.24
Full time	18	16
Part time	<u>10</u>	<u>8</u>
	<u>28</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	4,280	-	4,280
Charitable activities			
Nursery	466,499	-	466,499
Kitchen	71,866	-	71,866
General	35,221	106,903	142,124
Other trading activities	<u>203,608</u>	<u>-</u>	<u>203,608</u>
Total	781,474	106,903	883,377

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	31,632	-	31,632
Charitable activities			
Nursery	439,150	-	439,150
Kitchen	83,063	-	83,063
General	251,498	-	251,498
General Restricted	-	30,680	30,680
Total	773,711	30,680	804,391
NET INCOME	7,763	76,223	83,986
Transfers between funds	(-)	-	-
Net movement in funds	7,763	76,223	83,986
RECONCILIATION OF FUNDS			
Total funds brought forward	163,178	919,706	1,082,884
TOTAL FUNDS CARRIED FORWARD	170,941	995,929	1,166,870

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2024	1,533,977	105,650	-	1,639,627
Additions	112,344	-	9,000	121,344
Disposals	-	(1,812)	-	(1,812)
At 31 March 2025	<u>1,646,321</u>	<u>103,838</u>	<u>9,000</u>	<u>1,759,159</u>
DEPRECIATION				
At 1 April 2024	539,844	60,592	-	600,436
Charge for year	32,926	11,503	-	44,429
Eliminated on disposal	-	(1,812)	-	(1,812)
At 31 March 2025	<u>572,770</u>	<u>70,283</u>	<u>-</u>	<u>643,053</u>
NET BOOK VALUE				
At 31 March 2025	<u>1,073,551</u>	<u>33,555</u>	<u>9,000</u>	<u>1,116,106</u>
At 31 March 2024	<u>994,133</u>	<u>45,058</u>	<u>-</u>	<u>1,039,191</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Bank loans and overdrafts (see note 15)	-	-
Social security and other taxes	-	-
Accrued expenses	<u>5,567</u>	<u>5,053</u>
	<u>5,567</u>	<u>5,053</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.25 £	31.3.24 £
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 2025

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Totals £
COST				
At 1 April 2024	1,533,977	105,650	-	1,639,627
Additions	112,344	-	9,000	121,344
Disposals	-	(1,812)	-	(1,812)
At 31 March 2025	<u>1,646,321</u>	<u>103,838</u>	<u>9,000</u>	<u>1,759,159</u>
DEPRECIATION				
At 1 April 2024	539,844	60,592	-	600,436
Charge for year	32,926	11,503	-	44,429
Eliminated on disposal	-	(1,812)	-	(1,812)
At 31 March 2025	<u>572,770</u>	<u>70,283</u>	<u>-</u>	<u>643,053</u>
NET BOOK VALUE				
At 31 March 2025	<u>1,073,551</u>	<u>33,555</u>	<u>9,000</u>	<u>1,116,106</u>
At 31 March 2024	<u>994,133</u>	<u>45,058</u>	<u>-</u>	<u>1,039,191</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Bank loans and overdrafts (see note 15)	-	-
Social security and other taxes	-	-
Accrued expenses	<u>5,567</u>	<u>5,053</u>
	<u>5,567</u>	<u>5,053</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.25 £	31.3.24 £
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 2025

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	101,077	(98,174)	56,426	59,329
Nursery	81,355	53,168	(59,624)	74,899
Kitchen	(11,491)	(15,878)	-	(27,369)
	170,941	(60,884)	(3,198)	106,859
Restricted funds				
General	995,929	74,424	3,198	1,073,551
TOTAL FUNDS	<u>1,166,870</u>	<u>13,540</u>	<u>-</u>	<u>1,180,410</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	210,857	309,031	(98,174)
Nursery	581,701	528,533	53,168
Kitchen	41,902	57,780	(15,878)
	834,460	895,344	(60,884)
Restricted funds			
General fund	47,726	32,926	14,800
Nursery	59,624	-	59,624
	107,350	32,926	74,424
TOTAL FUNDS	<u>941,810</u>	<u>928,270</u>	<u>13,540</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
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
Restricted funds				
General	919,706	76,223	-	995,929
TOTAL FUNDS	<u>1,082,884</u>	<u>83,986</u>	<u>-</u>	<u>1,166,870</u>

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	243,109	251,498	(8,389)
Nursery	466,499	439,150	27,349
Kitchen	<u>71,866</u>	<u>83,063</u>	<u>(11,197)</u>
	781,474	773,711	7,763
Restricted funds			
General	<u>106,903</u>	<u>30,680</u>	<u>76,223</u>
TOTAL FUNDS	<u><u>888,377</u></u>	<u><u>804,391</u></u>	<u><u>83,986</u></u>

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	121,466	(106,563)	44,426	59,329
Nursery	54,006	80,517	(59,624)	74,899
Kitchen	<u>(12,294)</u>	<u>(27,075)</u>	<u>12,000</u>	<u>(27,369)</u>
	163,178	(53,121)	(3,198)	106,859
Restricted funds				
General	<u>919,706</u>	<u>150,647</u>	<u>3,198</u>	<u>1,073,551</u>
TOTAL FUNDS	<u><u>1,082,884</u></u>	<u><u>97,526</u></u>	<u><u>-</u></u>	<u><u>1,180,410</u></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	453,966	560,529	(106,563)
Nursery	1,048,200	967,683	80,517
Kitchen	<u>113,768</u>	<u>140,843</u>	<u>(27,075)</u>
	1,615,934	1,669,055	(53,121)
Restricted funds			
General	<u>214,253</u>	<u>63,606</u>	<u>150,647</u>
TOTAL FUNDS	<u><u>1,830,187</u></u>	<u><u>1,732,661</u></u>	<u><u>97,526</u></u>

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Firthmoor and District Community
Association

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,596	4,280
Other trading activities		
Fundraising events	2,355	27,123
Rental income	195,028	176,485
Feed in tariffs	-	-
	197,383	203,608
Charitable activities		
Nursery fees	149,709	193,338
Cafe income	41,902	71,866
Grants	549,422	410,564
Photocopying/Tool hire	1,798	289
Miscellaneous income	-	4,432
	742,831	680,489
Total incoming resources	941,810	888,377
EXPENDITURE		
Other trading activities		
Cost of trips, events and fund raising	14,267	31,632
Charitable activities		
Wages	320,731	339,720
Professional fees	10,400	-
Sundries	25,698	2,614
Consumables	108,223	81,436
Nursery meals	7,498	25,246
Core overhead contribution	111,575	55,183
Cleaning	558	764
Donations	-	164
	584,683	505,127
Support costs		
Management		
Wages	128,323	90,064
Pensions	4,195	5,531
Staff training	-	714
Rates and water	2,856	3,588
Insurance	4,356	4,383
Light and heat	82,891	45,880
Carried forward	222,621	150,160

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 2025

	31.3.25 £	31.3.24 £
Management		
Brought forward	222,621	150,160
Bank charges	2,030	1,917
Telephone	10,201	4,861
Office supplies	2,098	2,356
Consumables	6,332	-
Advertising	-	241
Sundries	842	12,753
Maintenance contracts	11,711	10,941
Licences and subscriptions	17,898	24,184
Cleaning	3,899	5,675
Repairs and renewals	4,092	3,050
Loss on disposal of assets	-	43
Depreciation of property	32,926	30,680
Depreciation of fixtures	11,496	17,179
Depreciation of computer equipment	7	96
	<u>326,153</u>	<u>264,136</u>
Governance costs		
Accountancy fees	3,167	2,653
Legal fees	-	843
	<u>3,167</u>	<u>3,496</u>
Total resources expended	<u>928,270</u>	<u>804,391</u>
Net income	<u>13,540</u>	<u>83,986</u>