

FIRST DAYS CHILDREN'S CHARITY

England & Wales · Charity number 1157855

Details

Other names FIRST DAYS

Status Registered

Legal form CIO

Registered 2014-07-15

Register [View on the Charity Commission register](#)

Contact

Address Ground Floor
Seymour House
Denmark Street
Wokingham
RG40 2AZ

Phone 01189219338

Email info@firstdays.net

Website www.firstdays.net

Activities

Objects: THE CHARITY'S OBJECTS ('THE OBJECTS') ARE:(A) THE PREVENTION OR RELIEF OF POVERTY IN THE BOROUGH OF WOKINGHAM (AND IN OTHER SUCH PARTS OF THE UNITED KINGDOM AS THE TRUSTEES MAY FROM TIME TO TIME SEE FIT) BY PROVIDING GOODS AND SERVICES, PARTICULARLY BUT NOT EXCLUSIVELY THE PROVISION OF EQUIPMENT, CLOTHING AND OTHER GOODS FOR BABIES AND CHILDREN, TO INDIVIDUALS IN NEED AND/OR OTHER CHARITIES OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY.(B) AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE ORGANISATION.

Activities: The prevention or relief of poverty in the UK by providing goods and services, particularly but not exclusively the provision of equipment, clothing and other goods and services for babies and children, to individuals in need and/or other charities or other organisations working to prevent or relieve poverty.

Classification

- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£452,313	£573,087	-	-
2024-03-31	£596,396	£537,435	£162,270	14
2023-03-31	£530,951	£523,433	£79,000	13
2022-03-31	£336,820	£419,928	-	-
2021-03-31	£443,930	£365,667	-	-

Trustees

Name	Role	Appointed
Robert James Cant	Chair	2019-11-25
Emma Christine Paterson		2021-05-11
Emma Louise Nolan-Richardson		2021-05-11
HAYLEY BLAKEMAN		2014-06-14
KATHERINE HELEN SKILTON		2015-07-15
Louise Brown		2019-11-25
Sarah Elizabeth Rastrick Chaytor		2021-05-11

FIRST DAYS CHILDREN'S CHARITY

England & Wales - Charity number 1157855

Accounts



FIRST DAYS
CHILDREN'S CHARITY

Trustees Annual Report

2024-2025



Welcome from the CEO

Welcome to the First Days Children's Charity Impact Report and Annual Accounts for 2024-25. Inside these pages, you'll discover the incredible impact we've made together this past year. Every statistic represents a child supported, a family empowered, and a future made brighter.

We are encouraged by a growing community of supporters, ensuring that the families we support are giving choice, dignity and power in their lives.

Supporting families is at the centre of all we do at First Days as we continue to pursue our long term ambition to close our doors for good, as we don't believe charities like ours should exist at all. However, as demand grows for our services we are honoured to continue our work and grateful for every person, funder, business and trust who makes this possible.



Emma Cantrell MBE

Chief Executive



What do we do?

We empower and support families suffering financial hardship to change their lives. We walk alongside them to give choice and restore dignity, so that every child can have the same start in life.

We believe that there is no place in society for charities like ours, and we would like to close our doors for good because there is no need in our community.

Until that time we will continue to be at the place where compassion meets action.

Who needs our help?

13%

have fled domestic abuse in the past few weeks

73%

of the families we support are lone parents

33%

are from the Global Majority, compared to 13% of the local population

29%

of the parents we support are in work, but receiving low income related benefits

14%

are employed but receive no benefits

3%

have no recourse to public funds

72%

are struggling with debts

Supporting families is at the centre of everything we do at First Days

Our Family Support and specialist Coaches empower and encourage parents who are struggling financially to find the support they need, grow in confidence, and create a life they are proud of. We walk alongside parents for as long as they need, offering emotional and peer support, helping them access other services, life changing coaching and access to our essential items projects if needed.



Essential Items for Families

We provide School Uniforms, laptops and equipment for learning to children aged 4-18 and we have a baby bank, with everything you need for babies and into the early years. We also provide beds to children who don't have anywhere safe to sleep and gifts at Christmas to children who would otherwise go without.

It's really important to us that parents have everything they need to meet their children's essential needs, and we do this by giving them choice and empowering them to access the support they need in a way that is dignified and compassionate.

The Chance to Thrive

We provide many opportunities throughout the year that give children a chance to thrive in the childhood. That might be opportunities to attend sporting events, join new clubs, go to the theatre or embrace a new hobby. All things that are financially out of reach for many, but vital to a thriving and inspiring childhood.



Our Impact

This year we have continued to grow our coaching and family support services, offering families the chance to change their lives for good, as well as receive essential items for their children.



3k+ hours

Emotional Support given to parents



Thriving

Peer support group in Wokingham

Coaching

Over 50 new parents



1,600

Children given Christmas gifts



5,000+

Baby items distributed



4,000+

Families received food vouchers in the holidays

6,084

Requests for support for Children



34k+

Items of School Uniform given out



The difference we make

We prevent families from getting into debt. **49% of the families we support** said that without our intervention they would have got into debt with banks, credit cards or doorstep lenders. **A further 22%** said that they would have had to borrow money from friends or family to cover the costs of essentials.

We ensure that children have everything they need to meet their basic needs - **34% of the families we support** said that they would have gone without essentials without the support of First Days.

"I was at my worst mental health due to multiple issues, I hadn't eaten or left the house for 6 days. My anxiety was through the roof but I knew I had to go to get some help. I was greeted by such wonderful, caring and amazing staff. They will have no idea how much their support means to me ... I don't feel so alone anymore. I feel stronger and more ready to face life. Thank you."

Early Intervention and Prevention: Our aim is to make as big a difference as we can, as early as possible in order to prevent further trauma, harm or hardship in family life.

85% of the families we supported said that having choice over the options available to them was 'very important' to them.

We support parents who are struggling with low self confidence, through our coaching programme, helping them grow their confidence and find solutions to any issues they are facing.

We save over £900k a year in household budgets

"To know that someone is ready to listen and understand is brilliant. The First Days team always make you feel that you matter and are not just a number."

Charity Information

First Days Children's Charity was founded on 13th January 2012 and was a small Community Group until it received official incorporation from the Charity Commission of England & Wales in 2014.

Charity Incorporated Organisation (CIO)

Charity Number

1157855

Date of Incorporation:

15th July 2014

Purpose:

Prevention or relief of poverty through the provision of goods and services throughout the UK

Registered Address:

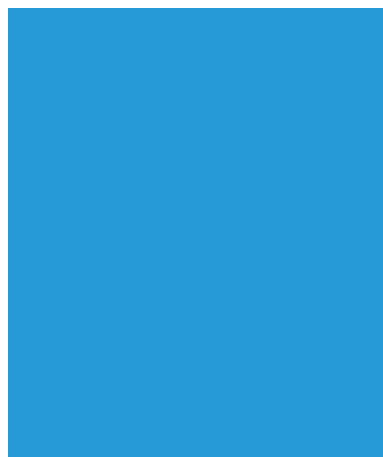
Ground Floor, Seymour House,
Denmark Street,
Wokingham
RG40 2AZ

Registered Bank:

Lloyds Bank
30-63-54
49153568

Trustees:

Rob Cant (Chair)
Emma Paterson
Emma Nolan
Sarah Chaytor
Hayley Blakeman



Trustees Annual Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was incorporated on 15th July 2014; It is controlled by its Memorandum and Articles of Association and constitutes a limited company, as defined by the Companies Act 2006.

Recruitment, Appointment and Induction of New Trustees

Details of the trustees are disclosed on page 2. All Trustees give their time voluntarily and receive no benefits from the charity.

The charity's Articles of Association provide for a quorum of three members. Where there is a requirement for new trustees, these would be recruited and appointed by the Chairman and existing trustees. The Chairman and Chief Executive are responsible for the induction of any new trustees.

Governance

The trustees delegate the day-to-day running of the charity to the Chief Executive and she, in turn, works with senior managers across the organisation.

The trustees' main contribution is at a strategic level and they retain overall responsibility for the charity's governing document. They also retain responsibility for the budgets and reserve policy.

Remuneration policy for key management personnel

The board of Trustees reviews and agrees the annual remuneration of the CEO and other key management personnel, which is benchmarked against similar organisations.

Related Parties

There are no related parties and no related party transactions.

Risk management

Risks are reviewed at quarterly Trustee meetings.

STRATEGIC REPORT

Mission and Goals

First Days aims to restore the dignity, choices and power that is often taken from people whose life experience is negatively affected by low-income. We do this by equipping families with the essential items they need for their children in the early years and at school, providing peer support and guidance and specialist coaching.

Public Benefit

First Days has helped 6,301 children this year by providing them with essential items; saving each household, on average £247 in their budget to help with other essential costs.

Fundraising

In 2024/5 our total fundraising income was £452,313 (£596,395, 23-24).

With a continued increase in demand for our services, we are seeking to develop and grow our fundraising portfolio and utilise our resources more effectively.

Policies

The safety and well-being of all the adults, children and young people we work with is at the heart of everything we do. We have a comprehensive Safeguarding and Child Protection Policy, which is regularly reviewed.

FINANCIAL REVIEW

Financial Performance

First Days' total income including fundraising and grants was £452,313 (£596,395) We invested £98,114 in raising this income and spent £474,973 in support of our core objectives.

Reserves Policy

The general reserves are required by the charity to meet its objectives of supporting families in need, to protect its current activities, and to allow the trustees to meet their responsibilities and ensure the charity continues on a going concern basis.

At the balance sheet date of 31 March 2025, the total unrestricted reserves were £77,749, with no restricted carry forward.

The Reserves Policy requires that the charity holds unrestricted reserves of 3 months of core operating costs for the following year.

Going Concern

The trustees consider that there are no material uncertainties about First Days' ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

The Trustees, along with the CEO, with work to reduce costs over the next financial year by reviewing our premises' and staffing requirements, with an aim to reduce costs over the next two years by 30%. This prudent approach to future planning recognises the ongoing impact of rising costs for small charities and the cost of living crisis affecting donors, alongside the sector wide pressure on grant funders.

Principal Funding Sources

First Days has a broad funding base, attracting support from a wide range of sources, including: corporate supporters (large and small), individual donors (giving on either an ad hoc basis or in a more regular way), fundraising events, individual and group challenge activities and community fundraising groups.

Equality, Diversity & Inclusion

We are constantly learning and evolving to ensure that we are doing the best we can for all communities across our area. We are recruiting volunteers from the communities we serve, and now have these volunteers in all of our teams across the organisation. All of our front line staff have lived experience of the communities we serve.

PRINCIPAL RISKS & UNCERTAINTIES

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is regularly reviewed by the trustees and helps shape the ongoing development of our plans. The Trustees consider the key strategic risks to be in the areas of:

- Sustainable income and competition in the fundraising sector.
- Ability to meet demand for services especially in the cost of living crisis.
- A fixed cost base.

Risks are deemed to be of a strategic nature if their potential impact could have a material effect on our ability to meet our mission and goals. Their presence is therefore a reflection of the priority we attach to them as opposed to our confidence in our ability to mitigate them. Sustainable income - Whilst the external environment is challenging for fundraising, there are opportunities as well as risks associated with it.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing this report in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP ;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and group enabling them to ensure they comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information including on the charities website. Legislation in the United Kingdom may differ from legislation in other jurisdictions.

The Trustees' annual report has been approved by the Trustees
ON BEHALF OF THE BOARD:



Rob Cant - Chair of Trustees

Date: 20th January 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31st March 2025

All transactions are derived from continuing activities. All recognised gains and losses are included in the Statement of Financial Activities. Except for gains/(losses) on investments, there is no difference from the results above and the historical cost position.

Incoming resources

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Charitable Donations	267,807		267,807	218,848
Charitable Activities	42,500	125,817	168,317	369,235
Other Trading Activities	16,189		16,189	8,312
Total	310,307	142,006	452,313	596,395

Resources expended

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Raising Funds	98,114		98,114	57,175
Charitable Activities	240,614	125,817	474,973	480,260
Total	447,270	125,817	573,087	537,435

Net income/expenditure before investment gain losses	(120,774)		(120,774)	58,960
Extraordinary Items				22,586
Transfer from unrestricted funds			36,253	22,586
Net movement in funds	(120,774)		(84,521)	58,960

Reconciliation of funds

Total funds brought forward	162,270		162,270	
Net movement in funds	(84,521)		(84,521)	58,960
Total funds carried forward	77,749		77,749	162,270

BALANCE SHEET

FOR THE YEAR ENDING 31st March 2025

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Fixed Assets				
Tangible Assets	18,345		18,345	15,513
Total fixed Assets	18,345		18,345	15,513
Current Assets				
Debtors	20,183			29,263
Cash at bank in hand	41,145		41,145	123,493
Total current assets	61,328		61,328	152,756
Creditors due falling within one year	1,924		1,924	5,999
Net current assets/liabilities	59,404		59,404	146,757
Total net assets or liabilities	77,749		77,749	162,270
Funds of the Charity				
Restricted income funds				
Unrestricted Funds	77,749		77,749	162,270
Total Funds	77,749		77,749	162,270

The net movement of funds in the year relating to 2024-25 was a decrease of £84,521.

The financial statements are approved and authorised by the Board of the Trustees on 26th January 2026 and were signed below on its behalf by:



Rob Cant - Chair of Trustees

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. First Days Children's Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Judgements and estimates

The Trustees have made no key judgements which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Preparation of the accounts on a going concern basis

Trustees have reviewed forecast income, expenditure and cash flows in the planning process and consider that the charity will have adequate resources to continue for the foreseeable future, despite what they anticipate to be a prolonged period of ongoing economic challenge and uncertainty due to external economic conditions. There are no material uncertainties faced by the charity. It is therefore appropriate to continue to prepare the accounts is on a going concern basis.

Income

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable Value Added Tax (VAT)

Expenditure on which there is irrecoverable VAT is shown within each relevant cost category gross of VAT.

Raising Funds

These costs are incurred in relation to the fundraising events. As well as the direct costs associated with each event, costs are included in relation to staff members who are engaged directly in fundraising events, publicity campaigns to generate income and an appropriate proportion of their use of shared facilities and central services.

Charitable Activities

Liabilities for expenses are recognised as expenditure as soon as there is a specific commitment creating an obligation and an expectation that a wish will be fulfilled.

The liabilities at the balance sheet date are included both as creditors due within one year and creditors due after more than one year.

Gifts in Kind

The charity receives the benefit of work carried out by volunteers, the value of which is not included in these accounts.

Donated goods

The charity receives donations from the public of second-hand items for babies and children which are passed onto families in need, free of charge. The value of these goods are not included in these accounts.

Cost of Administration

These costs are allocated to the cost of raising funds and charitable activities on the basis of an appropriate apportionment of resources and activities.

Leases

Payments under operating leases are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Fixtures, Fittings & Equipment 20% on cost Motor Vehicles 20% on cost, when the vehicle is less than 12 years old.

Fund Accounting

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

Pensions

Employees of the charity are entitled to join the NEST pension scheme. The charity's contribution is restricted to the contributions enclosed. Pension costs are allocated in line with associated costs of the relevant employee.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the charity

The charity is a charitable incorporated organisation registered in England and Wales with the Charity Commission and has no share capital.

The registered office is:

Unit 9, The Business Centre,
Molly Millars Lane,
Wokingham
RG41 2QZ.

3. Analysis of Income

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Charitable donations	204,773		204,773	168,533
Grants	42,500	125,817	168,317	372,109
Event Income	63,034		50,242	19,243
Sale of Product Income	16,189		7,027	525
Total			452,313	596,395

4. Analysis of Receipt of Government Grants

This Year

Wokingham Without Parish Annual Grant	1,000
Bracknell Town Council Annual Grant	4,000
Wokingham Town Council Annual Grant	5,000
Winnersh Parish Council Annual Grant	1,572
Woodley Town Council Annual Grant	5,000
Total	16,572

Last Year

Reading Borough Council	1,287
Central Government Community Fund	75,000
Total	76,287

5. Donated Goods, Facilities and Services

Donated goods are not recognised at a value as they are donated to the charity and distributed as part of our charitable activities. Unpaid volunteers are a key element of delivery of our charitable services.

6. Analysis of expenditure

	This Year			Last Year		
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Expenditure on raising funds						
Incurred seeking donations	5,890		5,890	8,189		8,189
Incurred seeking grants	42,234		42,234	41,402		41,402
Staging fundraising events	49,990		49,990	7,584		7,584
Total	98,114		98,114	57,175		57,175

	This Year			Last Year		
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Expenditure on charitable activities						
Staff costs	235,673	108,207	343,880	189,855	128,679	318,543
Building & Insurance	92,250		92,250	60,346	30,546	90,892
Administrative costs	5,045	4,047	9,092	5,880	16,449	22,309
Cost of goods to beneficiaries		29,752	29,752		48,525	48,525
Total	332,968	142,006	474,974	256,061	224,199	480,260
Total Expenditure	431,081	142,006	573,087	313,236	224,199	537,435

7. Paid Staff

	This Year	Last Year
Salaries	315,648	296,909
Social Security Costs	63,903	53,557
Pension costs	9,493	9,470
Total Staff Costs	389,044	359,936

One employee received employee benefits (excluding employer pension costs) for the reporting period between £60,000 and £69,999. The total amount paid to key management personnel (including trustees and senior management) for their services to the charity is £90,462.

The charity has 17 employees, FTE 11; last year this was 17 employees, FTE 10.1.

8 Defined contribution pension scheme

	This Year (£)	Last Year (£)
Amount of contributions recognised in the SOFA as an expense	9,493	9,470

9 Tangible Fixed Assets

	Plant, machinery & motor vehicles (£)	Fixtures, fittings & equipment (£)	Total (£)
At the beginning of the year	11,544	3,969	15,513
At the end of the year	11,544	6,801	18,345

10 Debtors & Prepayments

	This Year	Last Year
Trade debtors		
Prepayments and accrued income	20,183	29,262
Total	20,183	29,262

Analysis of debtors recoverable in more than 1 year (including debtors above)

	This Year	Last Year
Prepayments and accrued income		
Total	20,183	20,183

11. Creditors and Accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year (£)	Last year (£)	This year (£)	Last year (£)
Accruals and deferred income				
Taxation and social security	1,924	5,667		
Trade Creditors		332		
Other creditors	1,924	5,999		

12 Cash at Bank in hand

	This Year (£)	Last Year (£)
Cash at bank in hand	41,145	123,429
Total	41,145	123,429

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDING 31st March 2025

Report to the Trustees of First Days Children's Charity Registered Charity Number: 1157855

I report to the trustees on my examination of the accounts of the above charity (the Trust) for the year ended 31/03/2025.

Responsibilities and basis of the report:

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the application Directions given by the charity commission under section 145(5)(b) of the Act.

Independent Examiners Report: The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

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

I have 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 proper understanding of the accounts to be reached.

Signed:

Full Name

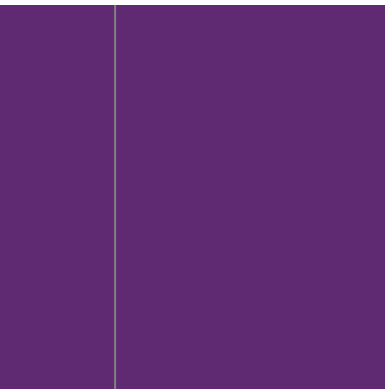
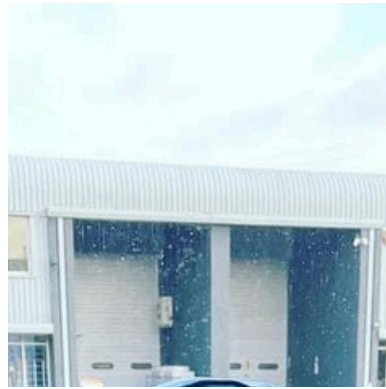
Ashley-Martin Llewellyn Tepler

Relevant professional qualifications or body:

Chartered Institute of Management Accountants (member ID 1-7IMMQX)

Address:

14 Wallis Drive, Bramley, Tadley, Hampshire. RG26 5XQ



FIRST DAYS CHILDREN'S CHARITY

Elevate Centre (Family Support Team, Coaching, CEO and Logistics):

Seymour House, Denmark Street, Wokingham, RG40 2AZ

School Days (School Uniform Project & Babybank):

3 The Courtyard, Denmark Street, Wokingham, RG40 2AZ

Phone: 0118 921 9338

email: info@firstdays.net

web: firstdays.net

Find us on LinkedIn and Facebook 'First Days Children's Charity'

Find us on Instagram @Firstdays_

FIRST DAYS CHILDREN'S CHARITY

England & Wales - Charity number 1157855

Accounts



FIRST DAYS
CHILDREN'S CHARITY

Impact Report

**& Annual Accounts
2023-2024**



Welcome from the CEO

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Emma Cantrell MBE

Chief Executive



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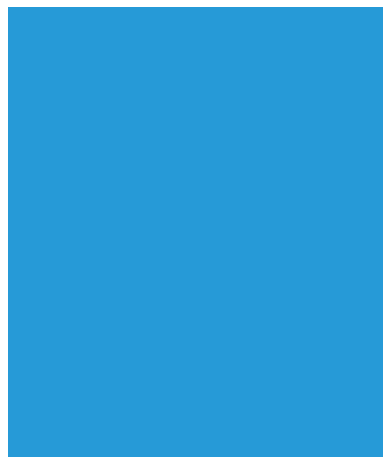
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RG41 2QZ

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Trustees:

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What do we do?

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We believe that there is no place in society for charities like ours, and we would like to close our doors for good because there is no need in our community.

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have fled domestic abuse in the past few weeks

72%

of the families we support are lone parents

31%

are from the Global Majority, compared to 13% of the local population

34%

of the parents we support are in work, but receiving low income related benefits

12%

are employed but receive no benefits

5%

have no recourse to public funds

66%

are struggling with debts

Supporting families is at the centre of everything we do at First Days

Our Family Support and specialist Coaches empower and encourage parents who are struggling financially to find the support they need, grow in confidence, and create a life they are proud of. We walk alongside parents for as long as they need, offering emotional and peer support, helping them access other services, life changing coaching and access to our essential items projects if needed.



Essential Items for Families

We provide School Uniforms, laptops and equipment for learning to children aged 4-18 and we have a baby bank, with everything you need for babies and into the early years. We also provide beds to children who don't have anywhere safe to sleep and gifts at Christmas to children who would otherwise go without.

It's really important to us that parents have everything they need to meet their children's essential needs, and we do this by giving them choice and empowering them to access the support they need in a way that is dignified and compassionate.

The Chance to Thrive

We provide many opportunities throughout the year that give children a chance to thrive in the childhood. That might be opportunities to attend sporting events, join new clubs, go to the theatre or embrace a new hobby. All things that are financially out of reach for many, but vital to a thriving and inspiring childhood.



Working with our Community

We work closely with SHARE Wokingham and Wokingham Foodbank, alongside Wokingham Lions and other members of our community to deliver a community supermarket, offering a choice of low cost food to local people who need it.

With the same organisations we offer a Christmas experience like no other - A Christmas Presence gives families the chance to experience all the joys of visiting Father Christmas, meeting animals, creating Christmas crafts and receiving gifts, without the hefty price tag that so often comes with Christmas events.

We also work with Wokingham Lions to recycle and reuse laptops, providing working devices to children and parents who need them for their education and learning.



Working to Improve our Community



We are part of the Hardship Alliance, alongside Wokingham United Charities, Citizens Advice Wokingham, Age UK Berkshire and Wokingham Borough Council, working to improve the lives of Wokingham Borough Residents who are experiencing hardship and inequality.

Our Impact

This year we have made huge changes in how we support families, introducing Coaching and specialist family support alongside peer support to our core services, ensuring that whilst children get all the essential items they need, parents are supported too. We walk alongside parents to ensure that they have all the tools they need to not need charitable support in the future.



2.5k+ hours
Emotional Support
given to parents



NEW
Peer support
group started



NEW
Coaching
service up
and running



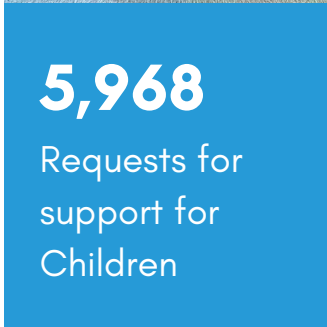
1,400
Children given
Christmas gifts



5,000+
Baby items
distributed



2,398
Children received
food vouchers in
the holidays



5,968
Requests for
support for
Children



16k+
Items of School
Uniform given out



The difference we make

We prevent families from getting into debt. **47% of the families we support** said that without our intervention they would have got into debt with banks, credit cards or doorstep lenders.

A further 20% said that they would have had to borrow money from friends or family to cover the costs of essentials.

We ensure that children have everything they need to meet their basic needs - **34% of the families we support** said that they would have gone without essentials without the support of First Days.

"I was at my worst mental health due to multiple issues, I hadn't eaten or left the house for 6 days. My anxiety was through the roof but I knew I had to go to get some help. I was greeted by such wonderful, caring and amazing staff. They will have no idea how much their support means to me ... I don't feel so alone anymore. I feel stronger and more ready to face life. Thank you."

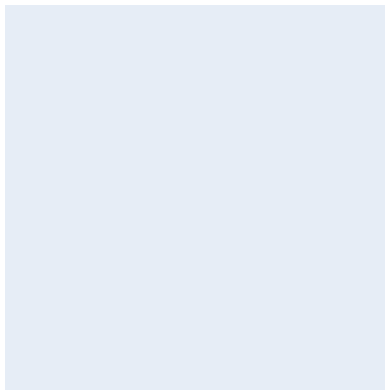
Early Intervention and Prevention: Our aim is to make as big a difference as we can, as early as possible in order to prevent further trauma, harm or hardship in family life.

85% of the families we supported said that having choice over the options available to them was 'very important' to them.

We support parents who are struggling with low self confidence, through our coaching programme, helping them grow their confidence and find solutions to any issues they are facing.

We save over £900k a year in household budgets

"To know that someone is ready to listen and understand is brilliant. The First Days team always make you feel that you matter and are not just a number."



Our Community of Supporters

Our volunteers are essential to us delivering our services, we are lucky enough to have regular volunteers who give their time every week to help us sort donations, support families and deliver all of our services.



6,934
Regular
volunteer hours

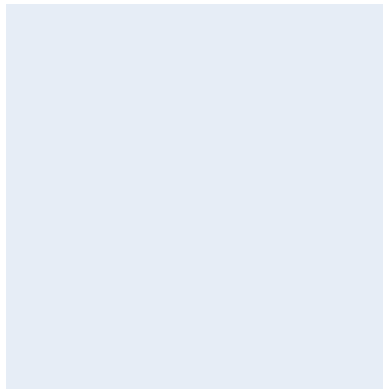


2,311
Corporate
volunteer hours



Thanks to the generosity of so many corporate supporters we are able to achieve so much to help families, from lifting and shifting and sorting stock to redecorating our community spaces - there is always something for a willing team of volunteers to get stuck into at First Days.





Our Funders

We'd like to extend special thanks to the following community groups, businesses and funders who have enabled us to help so many families.



**WOKINGHAM
BOROUGH COUNCIL**



CORE CONNEXION
STUDIO



Milbank

JoJo Maman Bébé



Bringing 5,000 people together in our Community

Our fundraising events are the highlight of the year not just for us at First Days but for the families we support and the wider community in Wokingham, Bracknell and Reading.

Our ticket pricing structure is inclusive of all financial situations and our events are welcoming and have a true community feel - we are very excited for the years to come as we grow these events to be bigger and better for our community.



Trustees Annual Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was incorporated on 15th July 2014; It is controlled by its Memorandum and Articles of Association and constitutes a limited company, as defined by the Companies Act 2006.

Recruitment, Appointment and Induction of New Trustees

Details of the trustees are disclosed on page 2. All Trustees give their time voluntarily and receive no benefits from the charity.

The charity's Articles of Association provide for a quorum of three members. Where there is a requirement for new trustees, these would be recruited and appointed by the Chairman and existing trustees. The Chairman and Chief Executive are responsible for the induction of any new trustees.

Governance

The trustees delegate the day-to-day running of the charity to the Chief Executive and she, in turn, works with senior managers across the organisation.

The trustees' main contribution is at a strategic level and they retain overall responsibility for the charity's governing document. They also retain responsibility for the budgets and reserve policy.

Remuneration policy for key management personnel

The board of Trustees reviews and agrees the annual remuneration of the CEO, which is benchmarked against similar organisations.

Related Parties

There are no related parties and no related party transactions.

Risk management

Risks are reviewed at quarterly Trustee meetings.

STRATEGIC REPORT

Mission and Goals

First Days aims to restore the dignity, choices and power that is often taken from people whose life experience is negatively affected by low-income. We do this by equipping families with the essential items they need for their children in the early years and at school, providing peer support and guidance and specialist coaching.

Public Benefit

First Days has helped 5,968 children this year by providing them with essential items; saving each household, on average £242 in their budget to help with other essential costs.

Fundraising

In 2023/4 our total fundraising income was £596,395 (£530,951, 22-23).

With a continued increase in demand for our services, we are seeking to develop and grow our fundraising portfolio and utilise our resources more effectively.

Policies

The safety and well-being of all the adults, children and young people we work with is at the heart of everything we do. We have a comprehensive Safeguarding and Child Protection Policy, which is regularly reviewed.

FINANCIAL REVIEW

Financial Performance

First Days' total income including fundraising and grants was £597,911 (£530,951: 22-23) We invested £57,175 in raising this income and spent £480,260 in support of our core objectives.

Reserves Policy

The general reserves are required by the charity to meet its objectives of supporting families in need, to protect its current activities, and to allow the trustees to meet their responsibilities and ensure the charity continues on a going concern basis.

At the balance sheet date of 31 March 2024, the total unrestricted reserves were £162,270.

The Reserves Policy requires that the charity holds unrestricted reserves of 3 months of core operating costs for the following year. Therefore, £43,986 has been retained for use in the financial year 2024-25.

Going Concern

The trustees consider that there are no material uncertainties about First Days' ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

Principal Funding Sources

First Days has a broad funding base, attracting support from a wide range of sources, including: corporate supporters (large and small), individual donors (giving on either an ad hoc basis or in a more regular way), fundraising events, individual and group challenge activities and community fundraising groups.

The trustees recognise the importance of developing and maintaining a variety of revenue sources, thus providing continued stability of income in the future, and maintaining this breadth and variety of income source will remain a key component of our long term fundraising strategy.

Equality, Diversity & Inclusion

We are constantly learning and evolving to ensure that we are doing the best we can for all communities across our area. We are recruiting volunteers from the communities we serve, and now have these volunteers in all of our teams across the organisation. All of our front line staff have lived experience of the communities we serve.

PRINCIPAL RISKS & UNCERTAINTIES

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is regularly reviewed by the trustees and helps shape the ongoing development of our plans. The Trustees consider the key strategic risks to be in the areas of:

- Sustainable income and competition in the fundraising sector.
- Ability to meet demand for services especially in the cost of living crisis.
- A fixed cost base.

Risks are deemed to be of a strategic nature if their potential impact could have a material effect on our ability to meet our mission and goals. Their presence is therefore a reflection of the priority we attach to them as opposed to our confidence in our ability to mitigate them. Sustainable income – Whilst the external environment is challenging for fundraising, there are opportunities as well as risks associated with it.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing this report in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP ;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and group enabling them to ensure they comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the corporate and financial information including on the charities website. Legislation in the United Kingdom may differ from legislation in other jurisdictions.

The Trustees' annual report has been approved by the Trustees
ON BEHALF OF THE BOARD:



Rob Cant - Chair of Trustees

Date:

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31st March 2024

All transactions are derived from continuing activities. All recognised gains and losses are included in the Statement of Financial Activities. Except for gains/(losses) on investments, there is no difference from the results above and the historical cost position.

Incoming resources

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Charitable Donations	218,776		218,776	215,898
Charitable Activities	145,037	227,072	372,109	315,053
Other Trading Activities	7,027		7,029	
Total	370,839	227,072	597,911	530,951

Resources expended

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Raising Funds	57,175		57,175	60,549
Charitable Activities	256,061	224,199	480,260	462,884
Total	313,237	224,199	537,435	523,433

Net income/expenditure before investment gain losses	57,176	2,873	60,475	7,518
Net income/expenditure	57,602	2,873	60,475	7,518
Extraordinary Items	22,586		22,586	
Other gain/loss	(190)		(190)	
Net movement in funds	79,998	2,873	82,872	7,518

Reconciliation of funds

Total funds brought forward	7,518		7,518	-
Total funds carried forward	87,516	2,873	90,390	7,518

BALANCE SHEET

FOR THE YEAR ENDING 31st March 2024

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Fixed Assets				
Tangible Assets	15,513		15,513	14,936
Total fixed Assets	15,513		15,513	14,936
Current Assets				
Debtors	29,263		29,263	20,183
Cash at bank in hand	123,493		123,493	72,738
Total current assets	152,756		152,756	92,921
Creditors due falling within one year	5,999		5,999	28,884
Net current assets/liabilities	146,757		146,757	64,038
Total net assets or liabilities	162,270		162,270	79,398
Funds of the Charity				
Restricted income funds				
Unrestricted Funds	162,270		162,270	79,398
Total Funds	162,270		162,270	79,398

The net movement of funds in the year relating to 2023-24 was £8,872.

The financial statements are approved and authorised by the Board of the Trustees on 26th January 2025 and were signed below on its behalf by:



Rob Cant - Chair of Trustees

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. First Days Children's Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Judgements and estimates

The Trustees have made no key judgements which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Preparation of the accounts on a going concern basis

Trustees have reviewed forecast income, expenditure and cash flows in the planning process and consider that the charity will have adequate resources to continue for the foreseeable future, despite what they anticipate to be a prolonged period of ongoing economic challenge and uncertainty due to external economic conditions. There are no material uncertainties faced by the charity. It is therefore appropriate to continue to prepare the accounts is on a going concern basis.

Income

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably. Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable Value Added Tax (VAT)

Expenditure on which there is irrecoverable VAT is shown within each relevant cost category gross of VAT.

Raising Funds

These costs are incurred in relation to the fundraising events. As well as the direct costs associated with each event, costs are included in relation to staff members who are engaged directly in fundraising events, publicity campaigns to generate income and an appropriate proportion of their use of shared facilities and central services.

Charitable Activities

Liabilities for expenses are recognised as expenditure as soon as there is a specific commitment creating an obligation and an expectation that a wish will be fulfilled.

The liabilities at the balance sheet date are included both as creditors due within one year and creditors due after more than one year.

Gifts in Kind

The charity receives the benefit of work carried out by volunteers, the value of which is not included in these accounts.

Donated goods

The charity receives donations from the public of second-hand items for babies and children which are passed onto families in need, free of charge. The value of these goods are not included in these accounts.

Cost of Administration

These costs are allocated to the cost of raising funds and charitable activities on the basis of an appropriate apportionment of resources and activities.

Leases

Payments under operating leases are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Fixtures, Fittings & Equipment 20% on cost Motor Vehicles 20% on cost, when the vehicle is less than 12 years old.

Fund Accounting

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

Pensions

Employees of the charity are entitled to join the NEST pension scheme. The charity's contribution is restricted to the contributions enclosed. Pension costs are allocated in line with associated costs of the relevant employee.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the charity

The charity is a charitable incorporated organisation registered in England and Wales with the Charity Commission and has no share capital.

The registered office is:

Unit 9, The Business Centre,
Molly Millars Lane,
Wokingham
RG41 2QZ.

3. Analysis of Income

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Charitable donations	168,533		168,533	195,428
Gift Aid				702
Grants	145,037	227,072	372,109	315,053
Event Income	50,242		50,242	19,243
Sale of Product Income	7,027		7,027	525
Total	370,839	227,072	597,911	530,951

4. Analysis of Receipt of Government Grants

This Year

Wokingham Borough Council - Household Support Fund	30,000
Wokingham Borough Council - Tackling Poverty	110,343
Bracknell Forest Council - Household Support Fund	30,000
Reading Borough Council	1,287
Central Government Cost of Living Fund	75,000
Total	246,630

Last Year

Wokingham Borough Council - Household Support Fund	64,116
Wokingham Borough Council - Tackling Poverty	30,010
Reading Borough Council	3,000
Wokingham Borough Council - Ukrainian Response	17,960
Wokingham Borough Council - HAF	5,140
Total	120,226

5. Donated Goods, Facilities and Services

Donated goods are not recognised at a value as they are donated to the charity and distributed as part of our charitable activities. Unpaid volunteers are a key element of delivery of our charitable services.

4. Analysis of expenditure

Expenditure on raising funds

	This Year			Last Year		
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Incurred seeking donations	8,189		8,189	9,516		9,516
Incurred seeking grants	41,402		41,402	38,914		38,914
Staging fundraising events	7,584		7,584	11,950		11,950
Direct Mail				169		169
Total	57,175		57,175	60,549		60,549

Expenditure on charitable activities

	This Year			Last Year		
	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Staff costs	189,855	128,679	318,543	62,998	137,959	200,957
Building & Insurance	60,346	30,546	90,892	83,653		83,653
Administrative costs	5,880	16,449	22,309	24,042		24,042
Cost of goods to beneficiaries		48,525	48,525	90,115		90,115
Household Support Fund (Direct payments to beneficiaries)					64,116	64,116
Total	256,061	224,199	480,260	260,809	137,959	464,884
Total Expenditure	313,236	224,199	537,435	321,358	137,959	523,433

4. Paid Staff

	This Year	Last Year
Salaries	296,909	195,467
Social Security Costs	53,557	19,437
Pension costs	9,470	3,055
Total Staff Costs	359,936	217,959

One employee received employee benefits (excluding employer pension costs) for the reporting period between £60,000 and £69,999. The total amount paid to key management personnel (including trustees and senior management) for their services to the charity is £62,223.

The charity has 17 employees, FTE 10.1; last year this was 13 employees, FTE 6.4.

8 Defined contribution pension scheme

	This Year (£)	Last Year (£)
Amount of contributions recognised in the SOFA as an expense	9,470	3,101

9 Tangible Fixed Assets

	Plant, machinery & motor vehicles (£)	Fixtures, fittings & equipment (£)	Total (£)
At the beginning of the year	11,544	7,242	18,786
At the end of the year	0	7,242	7,242

10 Debtors & Prepayments

	This Year	Last Year
Trade debtors		
Prepayments and accrued income	29,263	20,183
Total	29,263	20,183

Analysis of debtors recoverable in more than 1 year (including debtors above)

	This Year	Last Year
Prepayments and accrued income		
Total	20,183	20,183

11. Creditors and Accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year (£)	Last year (£)	This year (£)	Last year (£)
Accruals and deferred income		22,586		
Taxation and social security	5,667	3,717		
Trade Creditors	332.50	332.50		
Other creditors	5,999	26,846		

12 Cash at Bank in hand

	This Year (£)	Last Year (£)
Cash at bank in hand	123,429	72,738
Total	123,429	72,738

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDING 31st March 2024

Report to the Trustees of First Days Children's Charity

Registered Charity Number: 1157855

I report to the trustees on my examination of the accounts of the above charity (the Trust) for the year ended 31/03/2024.

Responsibilities and basis of the report:

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the application Directions given by the charity commission under section 145(5)(b) of the Act.

Independent Examiners Report: The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

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

I have 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 proper understanding of the accounts to be reached.

Signed:



Full Name

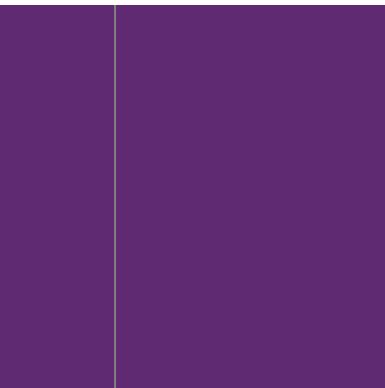
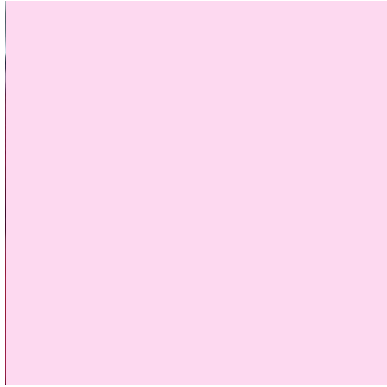
Ashley-Martin Llewellyn Tepler

Relevant professional qualifications or body:

Chartered Institute of Management Accountants (member ID 1-7IMMQX)

Address:

14 Wallis Drive, Bramley, Tadley, Hampshire. RG26 5XQ



FIRST DAYS CHILDREN'S CHARITY

First Days Warehouse (Donations, Admin & Fundraising):

Unit 9, The Business Centre, Molly Millars Lane. RG41 2QZ

Elevate Centre (Family Support Team, Coaching, CEO and Logistics):

Seymour House, Denmark Street, Wokingham, RG40 2AZ

School Days (School Uniform Project & Babybank):

3 The Courtyard, Denmark Street, Wokingham, RG40 2AZ

Phone: 0118 921 9338

email: info@firstdays.net

web: firstdays.net

Find us on LinkedIn and Facebook 'First Days Children's Charity'

Find us on Instagram @Firstdays_

FIRST DAYS CHILDREN'S CHARITY

England & Wales - Charity number 1157855

Accounts



FIRST DAYS
CHILDREN'S CHARITY

FIRST DAYS CHILDREN'S CHARITY

ANNUAL REPORT

AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Charity Registration Number (England and Wales): 1157855





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ABOUT FIRST DAYS

First Days was one of the first anti-poverty charities in the country to focus on the distribution of essential items to families. Established in 2013 and initially operating as a Baby Bank, First Days then established a School Uniform Bank in 2016 and went on to offer support with beds and bedding to vulnerable families. However, in 2020 the needs in our community changed and we responded by establishing an Outreach Team, who go into the community to meet families, get to know them and offer face to face support. This outreach team has developed into an exceptionally skilled Family Support Team who get alongside parents and help them in whatever way we can to change their lives.

Over the last ten years the charity has grown and evolved into what it is today: a one stop shop for families in crisis to access practical support in the moment and emotional, peer and specialist support in the longer term.

We believe that poverty is a systemic problem that needs ideological change to underpin policies which prevent all children from living without everything they need for a thriving childhood. We will continue to fight for these changes, alongside our practical and emotional support for families who are trying to survive in a system does not support them.

We believe that all anti-poverty charities have a responsibility to not only do everything they can to support people to improve their lives right now but also have to take seriously their responsibility to use their voice to influence change at all levels.



WHY WE ARE NEEDED?

At First Days, our in house research (2018) showed that families we support in Wokingham find themselves in poverty or facing hardship due to:



High cost of living



No recourse to public funds



Low wages



Unaffordable childcare



Unaffordable housing



Relationship breakdown and domestic abuse



High levels of debt; no access to more credit; no savings and no assets



Access to welfare: delays, sanctions and over/under payments of benefits

WHAT DO WE DO?

We support families who are experiencing financial hardship. We offer emotional, practical and specialist support via our Family Support Team. We also help families access the support they need from other organisations, and we distribute essential items via our Baby Bank, School Uniform Centre and Safe Place to Sleep project.

The immediate support we give to families via the distribution of essential items is the first building block in longer term support to help families in other areas of their lives. By helping parents in their moment of crisis, such as 'my son has lost his school shoes and I can't afford to replace them!', we alleviate the immediate crisis and then can work with families to see how else we can empower them, offer them choices and support them into a situation where they never need to make that phone call to us, or another charity like ours, again.

Our model challenges preconceived notions of how families should be supported. Our work is centred around restoring dignity, choice and power to people who have had these things taken away due to their financial situation. Instead of telling families what they should be doing, we ask them what they need and we help them meet those needs. Our model is based on the idea that if someone is supported in their basic need for essential items they will be able to go on to address other issues that are preventing them from fully providing for themselves in the long term.



Where a family still has no power over their situation we work to lobby local and national governments to change their policies to better support families in our community. We have successfully lobbied schools to change their uniform policies to become more affordable and have influenced local governments to commit to making the school day affordable for all children. We have influenced local authorities to change their housing policies and have a national voice in the child poverty policy debate.

WHY WE DO IT

We believe that every child deserves the same start in life and that parents might need some help accessing the support, tools and skills they need to give their children the best life possible.

Evidence from the Child Poverty Action Group shows that when children, in both their early years and at school, feel that they are equal to their peers they achieve more, do better in exams and can get better jobs.

But, mostly, we believe that there are times in most parent's lives when they need some extra support in one way or another, and we want to be there to provide that support so children in our community are safe at home, confident at school and have fun.

HOW DO WE DO IT?

Our Family Support team is made up of Family Support Workers, Family Coaches, and Outreach Workers. Families can contact us directly, be referred by professionals or may come across our services in their community via our outreach project.

Our Family Support Team offers emotional support, practical advice and guidance, signposting, advocacy and specialist coaching to families. They also refer families to our Baby Bank, School Uniform Centre and Safe Place to Sleep Project so they can access essential items for their children.



WHO NEEDS OUR HELP?

- 64%** of the families we support are lone parent households
- 10%** have fled domestic abuse in the past four weeks
- 12%** are refugees
- 56%** are struggling with debts

- 27%** are from the Global Majority (ethnically diverse backgrounds), compared to 13% of the local general population

- 32%** of the parents we support are in employment, but are also in receipt of low income related benefits

- 6%** have no recourse to public funds
- 10%** are employed and receive no benefits
- 2%** are on maternity leave
- 50%** are not employed and rely fully on the benefit system

We have supported **8,170** children this year, including **2,016** who received School Uniforms as part of our outreach programme and via our School Uniform Shop.

905 children received support through our Christmas Project.

1,234 parents received emotional support from our Family Support Team and all parents received support with essential items and any relevant onward referrals, signposting and advocacy support.

OUR IMPACT

We prevent families from getting into debt.

25% of the families we support said that without our intervention they would have got into debt with banks, credit cards or doorstep lenders. A further 20% said that they would have had to borrow money from friends or family to cover the costs of essentials.

We ensure that children have everything they need to meet their basic needs - 34% of the families we support said that they would have gone without essentials without the support of First Days.

85% of the families we supported said that having choice over the options available to them was 'very important' to them.

We support parents who are struggling with low self confidence, through our coaching programme, helping them grow their confidence and find solutions to any issues they are facing.

We save over £750k a year in household budgets across the areas we work.

On receiving a high-chair a Wokingham Mum said:

“

Oh my goodness. This is amazing. I really don't know what to say. Thank you so, so much!! She's so happy in her chair! It's brilliant and something I could never afford”



FIRST
CHILD

www.f



OUR PROJECTS

Family Support

Families in our community do not know where to turn when they are experiencing financial crisis and the effects of low income. We provide a friendly, non-judgemental and caring service for local families to reach out when they need help.



need for their new arrival. Having a baby can be an expensive time - the families we support feel relief when they know we can help them.

'Thank you so much for the support and the brand new travel system I received. It's well loved and really helped me relax, enjoy my pregnancy and enjoy spending time with my new baby especially being a single mum'

Outreach in our Community

Our outreach programme means that families across Wokingham Borough can access support from our Family Support Team where they live, without having to travel. Our outreach service reached 1106 children this year.

Baby Bank

Our Baby Bank helps families who are struggling to afford everything they need for their young families. Expectant parents are invited to choose items from our Elevate Centre Baby Bank Room and are provided with everything they



Christmas

A Christmas Presence is an immersive Christmas experience where families are invited to meet Father Christmas, take part in Christmas activities and parents can come and choose gifts for children who would otherwise have gone without. It is so important to us to ensure that parents are giving choice when it comes to what their children unwrap on Christmas morning, so we invite them to 'shop' with us.

I was at my worst mental health due to multiple issues within the neighbourhood. I hadn't eaten or left the house for 6 days. My anxiety was through the roof but I knew I had to go to get some gifts for the children. My mum supported me and I was greeted by such wonderful, caring and amazing staff. They all were so lovely and they will have no idea how much their kindness meant to me that day. Everyone had a

lovely smile and just made me feel so very welcome. Honestly cannot thank you all enough for all your hard, hard work.

"Thank you so much for the Christmas presents for my children and allowing me to choose what they like instead of being given generic presents. I am so grateful."

School Uniform

Our School Uniform project aims to ensure that all children have access to everything they need to thrive at school. From essentials like uniforms and shoes, to specialist equipment like laptops, cameras or sports equipment and musical instruments. We work specifically with children whose families are suffering from financial hardship, which prevents them from providing everything their child needs to thrive. We reduce inequality and promote social inclusion by removing the barriers to participation in all aspects of school and extra-curricular life.

Safe Place to Sleep

Every child needs a safe and comfortable bed to sleep in. We provide beds, mattresses and bedding to children who would otherwise be sleeping on the floor or sharing beds with siblings or relatives.



“

What an amazing charity, thank you very much. This family will be very grateful, especially after a challenging pregnancy.

MIDWIFE, READING

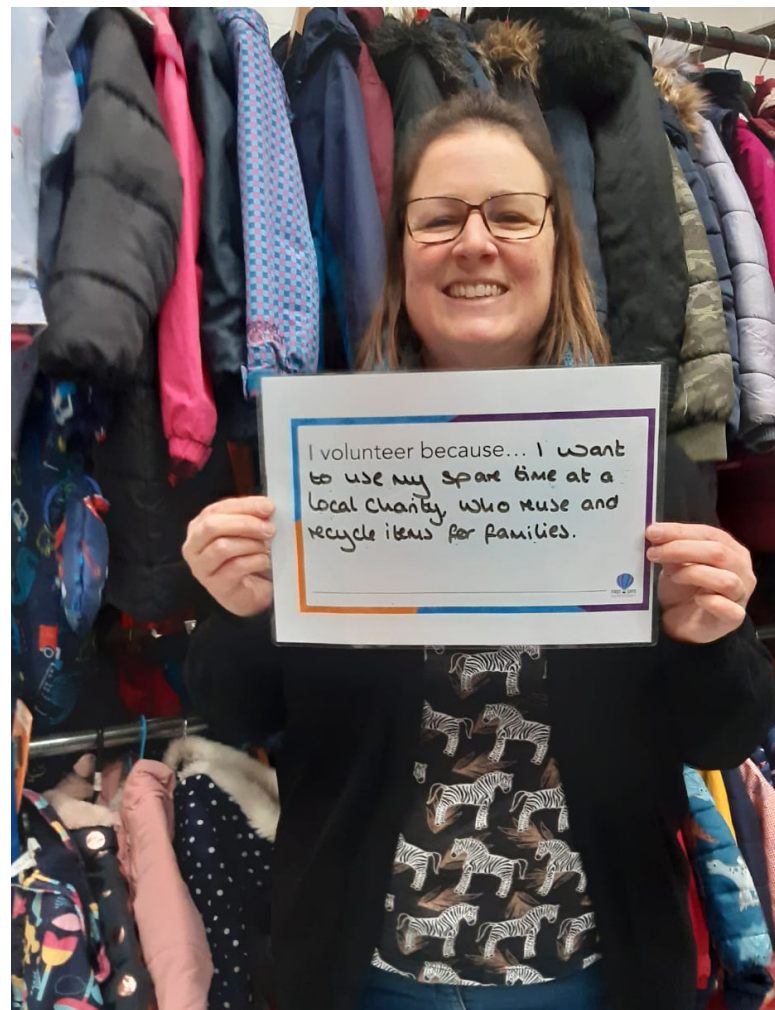
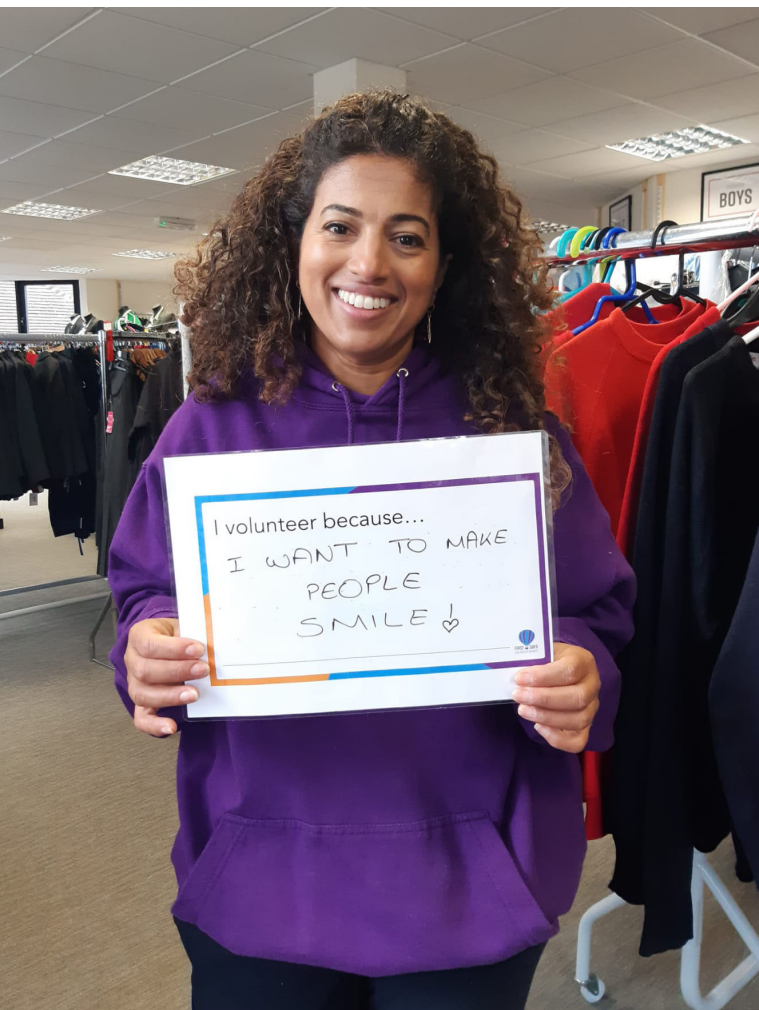


OUR VOLUNTEERS

We have a dedicated team of volunteers who work with us at First Days.

Our volunteers provide over £200,000 of work for us each year, giving their time to support every part of the organisation.

Many of our volunteers are from the community we support and are passionate about helping others, whether that is supporting families in the community, sorting donations in our warehouse or fundraising at events.





FUNDRAISING

Events

This year we held our inaugural Colour Run event in Prospect Park, Reading. This event was a huge success, raising over £5000 to support local families.

Our country park trails have been hugely successful this year, bringing together thousands of families from the local community to get outside and explore our country parks whilst raising money for First Days.

We also held our first ever Glow Walk, at Dinton Pastures Country Park this year, a community light trail like no other, raising vital funds to support our work.

We enjoyed continued support from the annual Barnes Fitness Santa Dash, another amazing donation from this event meant we could support hundreds more children.

Regular Giving and Donations

There are hundreds of unsung heroes amongst us! We are so grateful for the money that comes in every month from those people who choose to support us regularly, whether via direct debit or their payroll. This sort of support is often not mentioned, but it never goes unnoticed. Thank you, from the bottom of our hearts.

If you have supported First Days personally, we cannot thank you enough. The team sees every single donation that is given and your generosity makes us happy and glad every single time.

CORPORATE SUPPORT

Huge thanks go to the many businesses who support us, we offer both volunteering and fundraising opportunities to teams from businesses. Special thanks to long term supporters 10 Degrees, CAE, REGEXBIO Ltd for their generous donations this year.

We'd like to extend thanks to the following community groups and organisations who supported us with grants and donations this year:

- Berkshire Community Foundation
- The National Lottery
- Global Make Some Noise
- Batchworth Trust
- Pantheon Trust
- Wates Family Trust
- Postcode Society Trust
- Wokingham United Charities
- Wokingham Borough Council
- Reading Borough Council
- Wokingham Town Council
- Shinfield Parish Council
- Woodley Town Council
- Earley Town Council
- Winkfield Parish Council
- Wokingham Without Parish Council
- Finchampstead Parish Council
- Swallowfield Parish Council
- IDP Automation
- Van Der Knapp Family Trust
- Alexandra Grange Care Home
- Easthampstead Rotary Club
- 52 Lives
- Winnersh Fuel Allotment Trust
- Sandmartins Golf Club
- Wokingham Lions Club
- CAE
- Aviva
- Clifton Ingram
- Pexip
- Ascot Racecourse
- Reading Football Club
- Microsoft
- Pepsico
- Tesco Stores
- Waitrose Stores
- Marks & Spencer
- John Lewis
- Reddam House School
- The Holt School
- Wellington College
- Kings Academy Prospect
- Lambrook School



Thank you!



FIRST DAYS
CHILDREN'S CHARITY

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was incorporated on 15th July 2014; It is controlled by its Memorandum and Articles of Association and constitutes a limited company, as defined by the Companies Act 2006.

Recruitment, Appointment and Induction of New Trustees

Details of the trustees are disclosed below. All Trustees give their time voluntarily and receive no benefits from the charity.

The charity's Articles of Association provide for a quorum of three members. Where there is a requirement for new trustees, these would be recruited and appointed by the Chairman and existing trustees. The Chairman and Chief Executive are responsible for the induction of any new trustees.

The trustees of First Days Children's Charity are:

Robert Cant (Chair)
Emma Paterson
Sarah Chaytor
Emma-Louise Nolan Richardson
Louise Brown
Katherine Skilton
Hayley Blakeman

Governance

The trustees delegate the day-to-day running of the charity to the Chief Executive and she, in turn, works with senior managers across the organisation. The trustees' main contribution is at a strategic level and they retain overall responsibility for the charity's governing document. They also retain responsibility for the budgets and reserve policy.

Remuneration policy for key management personnel

The board of Trustees reviews and agrees the annual remuneration of the CEO which is benchmarked against similar organisations.

Related Parties

There are no related parties and no related party transactions.

Risk management

Risks are reviewed at quarterly Trustee meetings.

STRATEGIC REPORT

Mission and Goals

First Days aims to restore the dignity, choices and power that is often taken from people whose life experience is negatively affected by low-income. We do this by equipping families with the essential items they need for their children in the early years and at school, providing peer support and guidance and specialist coaching.

Public Benefit

First Days has helped 8,170 children this year by providing them with essential items; saving each household, on average £242 in their budget to help with other essential costs.

Fundraising

In 2022/23 our total fundraising income was £530,951 (£330,826, 21-22). With a continued increase in demand for our services, we are seeking to develop and grow our fundraising portfolio and utilise our resources more effectively.

Policies

The safety and well-being of all the adults, children and young people we work with is at the heart of everything we do. We have a comprehensive Safeguarding and Child Protection Policy, which is regularly reviewed.

As a result of the legislative changes (GDPR and Data Protection Act 2018), we have ensured that our policies, procedures, and training are updated, implemented and absorbed into 'business as usual'. We monitor and ensure that the highest levels of compliance are maintained when managing our data; as per ICO guidelines paying particular diligence and care to the processing of children's special category data.

FINANCIAL REVIEW

Financial Performance

First Days' total income including fundraising and grants was £530,951 (£330,826, 21-22) We invested £60,549 in raising this income and spent £462,894 in support of our core objectives. .

Reserves Policy

The general reserves are required by the charity to meet its objectives of supporting families in need, to protect its current activities, and to allow the trustees to meet their responsibilities and ensure the charity continues on a going concern basis.

At the balance sheet date of 31 March 2023, the total unrestricted reserves were £60,529.

The Reserves Policy requires that the charity holds unrestricted reserves of 3 months of core operating costs for the following year.

Going Concern

The trustees consider that there are no material uncertainties about First Days' ability to continue as a going concern. The Cost of living crisis has had an impact on the charity's fundraising income although this is partially offset by emergency grants. There are no material uncertainties affecting the current year's accounts.

Principal Funding Sources

First Days has a broad funding base, attracting support from a wide range of sources, including: corporate supporters (large and small), individual donors (giving on either an ad hoc basis or in a more regular way), fundraising events, individual and group challenge activities and community fundraising groups.

The trustees recognise the importance of developing and maintaining a variety of revenue sources, thus providing continued stability of income in the future, and maintaining this breadth and variety of income source will remain a key component of our long term fundraising strategy.

Equality, Diversity & Inclusion

We are constantly learning and evolving to ensure that we are doing the best we can for all communities across our area. Our CEO is Chair of the Wokingham Borough Equality Forum and is forging close relationships with representatives from diverse organisations in order to form future partnerships to further our aims.

We are recruiting volunteers from the communities we serve, and now have these volunteers in all of our teams across the organisation.

PRINCIPAL RISKS & UNCERTAINTIES

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is regularly reviewed by the trustees and helps shape the ongoing development of our plans. The Trustees consider the key strategic risks to be in the areas of:

- Sustainable income and competition in the fundraising sector
- Ability to meet demand for services especially in the cost of living crisis
- A fixed cost base

Risks are deemed to be of a strategic nature if their potential impact could have a material effect on our ability to meet our mission and goals. Their presence is therefore a reflection of the priority we attach to them as opposed to our confidence in our ability to mitigate them.

Sustainable income – Whilst the external environment is challenging for fundraising, there are opportunities as well as risks associated with it. We are addressing these opportunities and risks through the acquisition of new skills through our newly appointed fundraising manager to support growth across fundraising and the development of new products. In addition, we will constantly review changes in the external environment and closely monitor income performance so we can adapt quickly to changing circumstances.

Ability to meet demand for services – We have undertaken a review of how families access our service and are limiting our service provision to those who are in most need by changing our referral criteria and working via a relational model with families, where we give parents the choice and empower them to make decisions about provisions for their own children.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the report to the trustees and the financial spates in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are respoonsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and group enabling them to ensure they comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information including on the charities website. Legislation in the United Kingdom may differ from legislation in other jurisdictions.

The Trustees' annual report has been approved by the Trustees

ON BEHALF OF THE BOARD:



R Cant – Chair of Trustees

Date: 30/01 2024

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 MARCH 2023

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

Except for gains/(losses) on investments, there is no difference from the results above and the historical cost position.

Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
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Incoming resources

Income and endowments from:

Donations and legacies	215,898		215,898	153,186
Charitable activities	112,978	202,075	315,053	177,456
Other Trading Activities				6,178
Gift Aid				
Total	328,876	202,075	530,951	336,820

Resources expended

Expenditure on:

Raising funds	60,549		60,549	43,481
Charitable activities	260,809	202,075	462,884	376,448
Total	321,358	202,075	523,433	419,929

Net income/(expenditure) before investment gains/(losses)	7,518		7,518	-83,108
Net income/(expenditure)	7,518		7,518	-83,108
Net movements in funds	7,518		7,518	-83,108

Reconciliation of funds:

Total funds brought forward	71,482		71,482	154,590
Total funds carried forward	79,000		79,000	71,482

BALANCE SHEET

FOR THE YEAR ENDING 31ST MARCH 2023

	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
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Fixed assets

Tangible assets	14,963		14,963	13,830
Total fixed assets	14,963		14,963	13,830

Current assets

Debtors	20,183		20,183	31,873
Cash at bank and in hand	72,738		72,738	52,625
Total current assets	92,920		92,920	84,498

Creditors: amounts falling due within one year	28,883		28,883	26,846
Net current assets/(liabilities)	64,038		64,038	57,652
Total assets less current liabilities	79,000		79,000	71,482

Total net assets or liabilities	79,000		79,000	71,482
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Funds of the Charity

Restricted income funds				17,145
Unrestricted funds	79,000		79,000	54,337
Total funds	79,000		79,000	71,482

The net movement of funds in the year relating to 2022-23 was £7,518.

The financial statements are approved and authorised by the Board of the Trustees on 30th January 2024 and were signed below on its behalf by:



Trustee – R Cant



Trustee – H Blakeman

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MARCH 2023

1 Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP 2015 (Second Edition, effective 1 January 2019)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

First Days Children's Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Judgements and estimates

The Trustees have made no key judgements which have a significant effect on the accounts.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Preparation of the accounts on a going concern basis

Trustees have reviewed forecast income, expenditure and cash flows in the planning process and consider that the charity will have adequate resources to continue for the foreseeable future, despite what they anticipate to be a prolonged period of ongoing economic challenge and uncertainty due to the Covid pandemic. There are no material uncertainties faced by the charity. It is therefore appropriate to continue to prepare the accounts on a going concern basis.

Income

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

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable Value Added Tax (VAT)

Expenditure on which there is irrecoverable VAT is shown within each relevant cost category gross of VAT.

Raising Funds

These costs are incurred in relation to the fundraising events. As well as the direct costs associated with each event, costs are included in relation to staff members who are engaged directly in fundraising events, publicity campaigns to generate income and an appropriate proportion of their use of shared facilities and central services.

Charitable Activities

Liabilities for expenses are recognised as expenditure as soon as there is a specific commitment creating an obligation and an expectation that a wish will be fulfilled. The liabilities at the balance sheet date are included both as creditors due within one year and creditors due after more than one year.

Gifts in Kind

The charity receives the benefit of work carried out by volunteers, the value of which is not included in these accounts.

Donated goods

The charity receives donations from the public of second-hand items for babies and children which are passed on to families in need, free of charge. The value of these goods are not included in these accounts.

Cost of Administration

These costs are allocated to the cost of raising funds and charitable activities on the basis of an appropriate apportionment of resources and activities.

Leases

Payments under operating leases are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

Tangible Fixed Assets

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

Fixtures, Fittings & Equipment	20% on cost
Motor Vehicles	20% on cost

Fund Accounting

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

The designated funds represents funds earmarked for specific reasons as decided by the trustees.

Restricted funds can be used only 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.

Pensions

Employees of the charity are entitled to join the NEST pension scheme. The charity's contribution is restricted to the contributions enclosed. Pension costs are allocated in line with associated costs of the relevant employee.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the charity

The charity is a charitable incorporated organisation registered in England and Wales with the Charity Commission and has no share capital.

The registered office Unit 9, The Business Centre, Molly Millars Lane, Wokingham RG41 2QZ.

3. Analysis of Income

	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
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Donations and legacies:	Donations and gifts	195,428		195,428	107,242
	Gift aid	702		702	8,514
	General grants provided by government/other charities	112,978	202,075	315,053	172,792

Other trading activity	Event income	19,243		19,243	5,142
	Other	525		525	881

Total income				530,951	336,821
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4. Analysis of receipt of government grants

	Description	(£)
Government grant 1	Wokingham Borough Council Household Support Fund	64,116
Local Government grant 1	Wokingham Borough Council Community Project	30,010
Local Government grant 2	Reading Borough Council	3,000
	Wokingham Borough Council Ukrainian Response	17,960
Local Government grant 3	Wokingham Borough Council HAF	5,140
	Total	120,226

Last Year

	Description	(£)
Government grant 1	Wokingham Borough Council (Household Support Fund)	70,000
Local Government grant 1	Wokingham Borough Council Covid Support	30,000
Local Government grant 2	Bracknell Forest (Covid-19 Recovery Fund)	20,000
Local Government grant 3	Reading Borough Council	5,000
Local Government grant 4	Wokingham Borough Council (Digital Exclusion project)	4,000
Local Government grant 5	Wokingham Town Council (2021 Christmas Project)	3,125
Local Government grant 6	Wokingham Borough Council (Stationery packs for HAF events)	2,693
Local Government grant 7	Wokingham Borough Council (100 Children in Wokingham)	2,400
	Total	137,218

5. Donated Goods, Facilities and Services

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods are not recognised at a value as there is no re-sale value to the charity. Donated goods are distributed without charge as part of the core service of the charity.	Donated goods are not recognised at a value as there is no re-sale value to the charity. Donated goods are distributed without charge as part of the core service of the charity.
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Unpaid volunteers are a key element of delivering the core service of the charity.	Unpaid volunteers are a key element of delivering the core service of the charity.

6. Analysis of Expenditure

Analysis

This year			Last year		
Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)

Expenditure on raising funds:

Incurred seeking donations	9,516		9,516		
Incurred seeking grants	38,914		38,914	36,733	36,733
Staging fundraising events	11,950		11,950	4,681	4,681
Advertising, marketing, direct mail and publicity	169		169		
Transaction fees				2,067	2,067
Total expenditure on raising funds	60,549		60,549	43,481	43,481

Expenditure on charitable activities:

Staff costs	62,998	137,959	200,957	111,863	67,361	179,224
Building & Insurance	83,653		83,653	52,403		52,403
Administrative Costs	24,042		24,042	45,655		45,655
Cost of goods for beneficiaries	90,115		90,115		52,748	52,748
Household Support Fund		64,116	64,116		43,145	43,145
Total expenditure on charitable activities	260,809	202,075	462,884	209,921	163,254	373,175
TOTAL EXPENDITURE	321,358	202,075	523,433	253,402	163,254	416,656

7. Paid Employees

	This year (£)	Last year (£)
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Salaries and wages	195,467	202,188
Social security costs	19,437	10,007
Pension costs (defined contribution scheme)	3,055	1,973
Total staff costs	217,95	214,168

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The total amount paid to key management personnel (including trustees and senior management) for their services to the charity is £58,710.

The charity has 13 employees, the FTE for these employees is 6.4. Last year this was 13 employees, FTE 6.4.

8. Defined contribution pension scheme

	This year (£)	Last year (£)
Amount of contributions recognised in the SOFA as an expense	3,101	1,973

9. Tangible fixed assets

	Plant, machinery and motor vehicles	Fixtures, fittings and equipment (£)	Total (£)
At the beginning of the year	11,544	5,560	17,104
At the end of the year	11,544	5,560	17,104

9.1 Depreciations and impairments

	**Basis	SL	SL	SL
	**Rate	20%	33%	
Depreciation		2,309	1,835	4,144
At the end of the year		2,309	1,835	4,144

Net book value

Net book value at the beginning of the year	11,544	5,560	17,104
Net book value at the end of the year	9,235	3,725	12,960

10. Debtors and Prepayments

	This year (£)	Last year (£)
Trade debtors		11,690
Prepayments and accrued income	20,183	20,183
Total	20,183	31,873

Analysis of debtors recoverable in more than 1 year (included in debtors above)

Prepayments and accrued income	20,183	20,183
Total	20,183	20,183

11. Creditors and Accruals

Amounts falling due within one year		Amounts falling due after more than one year	
This year (£)	Last year (£)	This year (£)	Last year (£)

Analysis of creditors

Accruals and deferred income	26,701	22,586		
Taxation and social security	2,182	3,809		
Other creditors		451		
Total	28,883	26,846		

12. Cash at Bank and in hand

This year (£)	Last year (£)
---------------	---------------

Cash at bank and on hand	72,738	52,625
Total	72,738	52,625

ADMINISTRATIVE INFORMATION

Registered Charity Number

1157855 (England and Wales)

Registered Office and Operational Address

Unit 9, The Business Centre,
Molly Millars Lane,
Wokingham,
RG41 2QZ

Trustees at 31st March 2023

Rob Cant	Chair
Katie Skilton	Treasurer
Hayley Blakeman	
Louise Brown	
Emma Paterson	
Emma Nolan	
Sarah Chaytor	

Senior Management Team

Emma Cantrell	Chief Executive Officer
---------------	-------------------------

Bank

Lloyds Bank
Unit 3, Marketplace
Wokingham
RG40 1AP

Independent Examiner

Joanna Faint FCCA (Fellow of the Association of
Chartered Certified Accountants)
130 Antrim Road, Woodley, Reading, Berkshire, RG5 3NZ

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Charity Name
First Days Childrens Charity

On accounts for the year ended

31/03/2023

Charity no
(if any)

1157855

Set out on pages

(Remember to include the page numbers of additional sheets.)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

I have 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.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

29/01/2024

Name:

Ashley-Martin Llewellyn Teppler

Relevant professional qualification(s) or body

Chartered Institute of Management Accountants (member ID 1-7IMMQX)

(if any):

Address: 14 Wallis Drive, Bramley, Tadley
Hampshire
RG26 5XQ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



be grateful,
kindness and
sincerely to
others and respect
people however far we
help them.

Name: **Annabel**



I hope you
are coming
to charity

help

EMIN

Name:

THANK YOU FOR SUPPORTING



FIRST DAYS
CHILDREN'S CHARITY



FIRST DAYS
CHILDREN'S CHARITY

Unit 9, The Business Centre
Molly Millars Lane
Wokingham
RG41 2QZ

www.firstdays.net

FIRST DAYS CHILDREN'S CHARITY

England & Wales - Charity number 1157855

Accounts

FIRST DAYS CHILDREN'S CHARITY
ANNUAL REPORT
AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Charity Registration Number (England and Wales): 1157855



FIRST  **DAYS**
CHILDREN'S CHARITY



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INTRODUCTION FROM CEO

I have been in post as CEO of First Days now since January 2020; which is something that people are often confused about as I also founded the charity. Whilst the charity was growing, and I was working hard as a trustee to establish the foundations of the organisation in our community, I went to be employed by other organisations to learn how to lead a small charity and to grow my skills and experience in fundraising and charity governance.

My plans, which I had been dreaming up for years, were ready to go in January 2020: I was going to take the charity to the next level, not only providing essentials to families who needed them, but going further and using the distribution of essential items as a vehicle to get to know families, walk alongside them and help them find solutions to their problems. Additionally, I was ready to use our voice on a local and national scale to influence policy, so work like ours is not needed in the future.

In January 2020 I had no idea - like the rest of the world - that all plans would be put on hold for a long time due to the covid-19 pandemic. 2020-21 saw us working closely with our community to deliver over 7,000 food parcels, whilst still supporting thousands of children through essential items.

This year, 2021-22 gave us the opportunity to begin to rebuild in a world where covid took less of a lead role. What we weren't expecting was for the Cost of Living Crisis to enter stage right and steal the show.

Our work is more vital now than ever before, which is something that does not sit well with us. Our steadfast desire remains: to close our doors for good, because we are not needed.

Our model restores power, dignity and choice to families, when financial hardship has taken it away. We believe that the only way to end poverty in the UK is to provide services and do work which alleviates hardship, treats the problems that have arisen in people's lives as a result of hardship and prevent hardship from ever occurring. Our work does all of these things.

Emma Cantrell
FIRST DAYS CEO

WHY WE ARE NEEDED

At First Days, our in house research (2018) showed that families we support in Wokingham find themselves in poverty or facing hardship due to:



High cost of living



High levels of debt; no access to more credit; no savings and no assets



Low wages



Unaffordable childcare



Unaffordable housing



Relationship breakdown and domestic abuse



No recourse to public funds

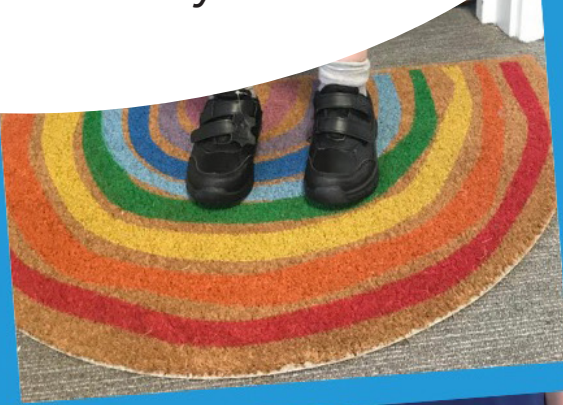


Access to welfare: delays, sanctions and over/under payments of benefits

“

The staff at the uniform shop made it easy for us to access the items we needed. Very helpful and supportive when the children needed to try the clothes on.

Thank you!



WHO IS AT RISK OF POVERTY?

Families with children face higher risks of poverty, due to the additional cost to household budgets and the impact that children have on the number of hours that adults can work.

Nearly 1 in 5 children in households where all adults are working are now in poverty, three quarters of children in poverty are in households where one adult is working. 55% of the families we support at First Days have at least one adult in employment.

Lone parent families have the highest risk of poverty (47%), however, most children in poverty live in households with two parents because this type of family is much more common. 9 in 10 lone parent households are led by women.

Pensioner poverty (at 16%) has fallen as a result of increases in benefits to pensioners, the growth of private pension incomes and rising pensioner employment. Targeting government policies significantly reduced poverty in this group in the early 2000's, showing that the risk of poverty is not inevitable and policy can have a huge impact.

Women are marginally more likely to live in a low income household than men. There is no data to show the distribution of income within households with one male and one female adult, however, this is likely to be hiding some poverty given the tendency for women to often bear the



responsibility of managing limited income and to bear the cost of this.

Households with a disabled member are more likely to experience poverty than those in which no one is disabled. 26% of households where someone is disabled have a low income, compared to 20% of households without a member with a disability.

The proportion of people living in poverty varies significantly by ethnic group. 37% of the families we support at First Days are black or from a minority group in terms of ethnicity. Nationally, BAME people are twice as likely to live in poverty compared to white people.

People whose household presents an intersection of the above risk factors, for example a BAME woman is more likely than a white man to experience poverty.

WHAT IS THE EFFECT OF POVERTY AND INEQUALITY ON FAMILIES?

When a person is experiencing poverty they often experience a loss of autonomy.

Decisions that they would have previously had the power to make - over where they live, what they eat, how much they pay for utilities or where they go to school - are taken out of their control. This loss of autonomy brings with it a lack of dignity, which in turn can cause individuals to lose hope that their situation can change. This powerless state leaves people unwilling to engage with support on offer, or fearful that engaging with support services will make their situation worse. They are likely to know the possible solutions to their problems but not have the resources to deliver that solution.

The Child Poverty Action Group (3)'s research shows that:

- Children living in poverty are four times more likely to develop a mental health problem by the time they are 11.
- Children living in overcrowded inadequate housing are more likely to contract meningitis, experience respiratory difficulties and have mental health problems, such as anxiety and depression.
- Children from low income families often miss out on events that most of us would take for granted. They miss school trips, can't invite friends round for tea, and can't afford a one-week holiday away from home.
- Children who have lived in persistent poverty during their first seven years have cognitive development scores on average 20 per cent below those of children who have never experienced poverty.
- Gifted children from the most deprived families begin school on a par with gifted children facing least deprivation, but their performance falls away by the age of 16.
- In 2015, 33 per cent of children receiving free school meals obtained five or more good GCSEs, compared with 61 per cent of other children. In Wokingham Borough in 2019, only 28% of children receiving Free School Meals obtained English and Maths GCSE at grade 5 or above, compared to 58% of children who do not receive Free School Meals. In reality this means that 79 children in 2019 did not gain the most basic qualifications needed to move onto more education or employment.

A 2001 DWP report (8) stressed and confirmed that 'material hardship can compromise learning in a myriad of ways, including mental health problems, unsatisfactory housing and poor diet'.

Analysis of this report shows that cold or damp housing, or housing with no outside space to dry washing has a detrimental effect on the household: increasing the energy cost to the resident, causing a slower recovery from seasonal ailments and reducing the quality of sleep for residents, which is particularly detrimental to children whose brain development and concentration at school rely on good quality sleep.

Mandy, a First Days service user in Wokingham, whose children are 7, 4 and 8 months knows this too well. Her youngest daughter was admitted to hospital twice as a young baby due to the damp conditions in her council home causing severe respiratory difficulties. Her older children are both asthmatic. At First Days we have replaced mattresses and soft furnishings in the home that have been damaged by damp and contain potentially dangerous spores in order to reduce the risk of further health problems for the family. The council efforts to remove damp from the home has meant that dehumidifiers have been placed in the home, however, due to the increased cost of fuel as a result of the use of these machines, Mandy has struggled to pay her fuel bills. The local Foodbank has provided funds to pay these bills, however, this is not a long term solution to the problem. Housing stock needs to be of safe and habitable condition and quality for all tenants under all different types of Landlord.



Inequality is a significant issue for families in Berkshire. Due to the high quality of our schools and high levels of wealth it is very likely that a child from a deprived background will be surrounded by children who have significant wealth above national averages. Evidence of this inequality is shown in the school results data above. Tess Ridge's work shows that the dismay expressed by children arriving at school from families living in poverty arose more from their perceived inequality than from the direct effects of poverty upon them. Not merely were they living in poverty, which was uncomfortable enough in itself, they saw that other children were not poor, and, painfully, it showed (9).



“

You have made me feel like this world is not such a bad place. Every week I volunteer with First Days and feel less alone.

OUR APPROACH

Our work centres around supporting families.

WE DISTRIBUTE ESSENTIAL ITEMS

WE CONNECT FAMILIES WITH SPECIALIST SUPPORT

WE OFFER PEER SUPPORT

WE PROVIDE ONE TO ONE COACHING

WE WORK WITH THE FAMILIES WE SUPPORT TO SHAPE AND DELIVER THE SUPPORT THAT THEY NEED

WE SPEAK EVIDENCE BASED TRUTH TO PEOPLE IN POWER: INFLUENCING AND CHANGING POLICY

OUR PROJECTS

Safe at Home & Out and About

We have found that when we are asked for beds and other household items, there is always a lot more that is needed. This is especially true for families who have been rehoused by local authorities and housing associations, often from temporary or emergency accommodation, into properties that are nothing more than a roof over heads.

Our long term project, 'Safe at Home', focuses on all the items that leave families with the potential to be unsafe in their homes and out and about.

Last year across Berkshire this included:

- 893 beds, mattresses and bedding sets
- 192 safety gates
- 73 highchairs, over 500 items of weaning and feeding equipment
- 31 tables and chairs for children to sit at to eat
- 26 car seats
- 212 winter coats for children and adults
- 50,000 nappies
- 140 prams, pushchairs and travel systems
- 152 full sets of new baby equipment
- Thousands of items of toiletries, including over 2,000 items across the UK at the beginning of the pandemic in response to national shortages.

We believe that the provision of these items is vital to ensuring that children are kept safe in their homes and whilst out and about. Having a space place to sleep, being able to get out of the house and have the facilities to cook and eat are vital to the development of children in their early years and as they grow into adults. We help facilitate this.

A WBC Social Worker said: *"Thank you so much, wonderful team. We really appreciate how you help our families in need, it's great to know we can call upon this wonderful resource. There is no doubt that many children would be at risk of accidents at home without your support"*

On receiving a high-chair a Wokingham Mum said:

"Oh my goodness. This is amazing. I really don't know what to say. Thank you so, so much!! She's so happy in her chair! It's brilliant and something I could never afford"

School Uniform Mobile Hubs

When children have everything they need at school they feel more confident, can focus on their school work and make the most of their education.

Our School Uniform Project started as a pilot in 2017, gratefully funded by Wokingham United Charities for three years until September 2020. In that time we supported hundreds of children, with over 15,000 items of school uniform. The project was focused on support in Wokingham, however, the effect of the popularity of the project meant that across Berkshire we supported many more children.

We learned so much from this project, crucially, the most important thing is that when it comes to school uniform we need to be in the community, where the children and young people are.

This year we decided to change our delivery model and focus on 'hubs' in the community, with our first opening in Woodley and the second being our brilliant mobile hub, a bespoke kitted out van, which travels around from community to community. Meaning that children can come to one of our hubs, which is on their doorstep, and they can choose their own uniform. They can be sure it fits them and be confident that they will be starting school with everything they need. Our uniform hubs are run by people who live in the community that they are placed in, meaning that we build friendships and create an authentic, dignifying and meaningful way for one family to help another.

For more information on our school uniform hubs, or how you can support this project visit our website.





Digital Inclusion

Home schooling during the pandemic highlighted a huge problem with access to computer equipment. Many families we work with only had one computer in the house, and this was often being used by a parent to work from home. We raised money via an online campaign to buy brand new laptops for children in Berkshire who would otherwise miss out on their education whilst schools were teaching remotely.

We also partnered with Wokingham Borough Council to provide refurbished laptops, donated by the public, to families in Wokingham. Whilst this project was running we gave out over 100 laptops across Berkshire.

We have continued this project, with funding from CAE, to provide laptops and computer equipment to children across Berkshire. The support from CAE has provided over 50 children with laptops for continued use for learning and education.

Christmas

This year we worked with Wokingham Foodbank and SHARE Wokingham to provide a Christmas experience for families where parents were able to choose the gifts they wanted for their children and collect a Christmas themed food hamper from the Foodbank. We supported over 700 children through this project and welcomed hundreds of families through our doors at the weekends in the run up to Christmas for crafts, mulled wine and family fun.

Thank you so much to all the charities we worked in partnership with to deliver this brilliant community project.



IN NUMBERS 2021-22

4,134

children supported

705

families helped to
access support from
other organisations

670

children supported
with School Uniform

69,000+

Number of items distributed
to families in need

8,000+

School Uniform
items given out

33%

of families we support have one
adult in work

44%

of the families we support are
from diverse backgrounds

59%

of the children we support are
from a lone parent family

Christmas 2021

£100,000+

worth of toys donated

Parents of over

700

came to choose gifts for
their children

6,000+

gifts given out

THE ELEVATE CENTRE

At the end of 2021-22 we took possession of the building that used to house the Police Station in Wokingham Town Centre. Sometimes local authorities offer buildings up to the community when they have no long term plans for them - this scheme offers the dual benefit of saving the authority money, as they don't have to pay business rates on a building which is occupied by a charity, and gives them the chance to see a building used for good in the community.

So, a long term vision of our CEO and her colleagues leading other local charities, has been born in The Elevate Centre.

**The vision for the Elevate Centre is simple:
a community space where charities and
organisations can work together for the
good of the community.**

The Elevate Centre is a space for people to take a breath, find support, strength and understanding. It is a place full of enthusiasm and hope that, whatever the situation, everyone can have choices, dignity and power in their own lives.

At the Elevate Centre we know that, because life can often be expensive and can sometimes be difficult, everyone needs a helping hand from time to time, whatever that looks like.

During 2022 we will be opening our first ever school uniform shop to the public, for families who cannot afford uniform to have a proper shopping experience for school uniform, shoes and equipment.

The ground floor of the building will house a community kitchen, food support for residents, a Warm Space for the winter and a new Toy Library.

Please visit our website for up to date information about The Elevate Centre and the important and exciting work that is happening there.

School Uniform at The Elevate Centre



THE HARDSHIP ALLIANCE

We have been invited to represent Children and Families on Wokingham Borough Council's Hardship Alliance, which, alongside our representation on the Tenant and Landlord Improvement Panel and the Residents Equality Forum means we can work in partnership with the local authority and other key local charities to make a real difference in the lives of residents in Wokingham.

We worked closely with our colleagues from WBC, Citizens Advice, Wokingham United Charities and AGE UK Berkshire to create the Borough's first 'Tackling Poverty' Strategy.

We ensured that the strategy included support for Children and Families in the Borough and worked hard to ensure we represented their needs. We are now working with the Alliance to ensure that all of the actions are delivered and real change and support is seen in the lives of children and families in the area.



TACKLING POVERTY IN WOKINGHAM BOROUGH



OUR VOLUNTEERS

We simply couldn't do anything we do without the support of our amazing volunteers.

Our team of volunteers provide over £200,000 of work for us each year, giving their time to support every part of the organisation.

Many of our volunteers are from the community we support and are passionate about helping others, whether that is supporting families in the community, sorting donations in our warehouse or fundraising at events.

We could not be more grateful for all the wonderful people who give their time to support local families.





FUNDRAISING HIGHLIGHTS

Finally, after a couple of years of things being very quiet on the events front, we began to tentatively take part in events together again this year.

The annual Barnes Fitness Santa Dash raised thousands of pounds for First Days through ticket sales and donations. Our London Marathon Runners raised over £6000 between them and our Reading Half Marathon team raised over £5000, too!

Corporate Support

Huge thanks go to the many businesses who support us, we offer both volunteering and fundraising opportunities to teams from businesses. Special thanks to long term supporters 10 Degrees, Worldwide Education and Care and REGEXBIO Ltd for their generous donations this year. A team from Microsoft went the extra (100) mile (s) this year, trekking the Thames Path and raising over £12k for us!

A special thank you goes to the team at MCS Rental Software and the Van Der Knapp family who donated incredibly generously to support our work, and welcome Emma into their offices to share about our work with their team. We couldn't have helped as many children as we have without their support.

Regular Giving and Donations

There are hundreds of unsung heroes amongst us! We are so grateful for the money that comes in every month from those people who choose to support us regularly, whether via direct debit or their payroll. This sort of support is often not mentioned, but it never goes unnoticed. Thank you, from the bottom of our hearts.

If you have supported First Days personally, we cannot thank you enough. The team sees every single donation that is given and your generosity makes us happy and glad every single time.



Grants and Trusts

We are so grateful to the grant giving bodies and trusts who have supported us this year, special thanks to:

- Bracknell Forest Council
- Reading Borough Council
- Wokingham Borough Council
- Brighter Futures for Children, Reading
- Nationwide Building Society
- Wokingham Town Council
- Wokingham United Charities
- Berkshire Community Foundation
- The Pantheon Charitable Trust
- Woodley Town Council
- Charvill Parish Council
- Binfield Parish Council
- The Mercers Company
- Comic Relief
- Yorkshire Building Society
- Arnold Clark

Community Partners

We work closely with many organisations in our community, our special thanks go to:

- Share Wokingham
- Wokingham Foodbank
- 52 Lives
- West Berkshire Baby Bank
- Wokingham Lions
- Henley Lions
- Ascot Racecourse
- Lambrook School
- Leighton Park School
- The Holt School
- Wokingham Arts Society
- Faith in the Community
- Kings Church Wokingham
- Wokingham Library
- Winnersh Fuel Allotment donation
- Woking Choral Society donation
- Tesco, Waitrose, Lidl, Morrisons, Sainsbury's, ASDA and John Lewis



TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was incorporated on 15th July 2014; It is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment, Appointment and Induction of New Trustees

Details of the trustees are disclosed on page 37. All Trustees give their time voluntarily and receive no benefits from the charity.

The charity's Articles of Association provide for a quorum of three members. Where there is a requirement for new trustees, these would be recruited and appointed by the Chairman and existing trustees. The Chairman and Chief Executive are responsible for the induction of any new trustees.

Governance

The trustees delegate the day-to-day running of the charity to the Chief Executive and she, in turn, works with senior managers across the organisation. The trustees' main contribution is at a strategic level and they retain overall responsibility for the charity's governing document. They also retain responsibility for the budgets and reserve policy.

Remuneration policy for key management personnel

The board of Trustees reviews and agrees the annual remuneration of the CEO which is benchmarked against similar organisations.

Related Parties

There are no related parties and no related party transactions.

Risk management

Risks are reviewed at quarterly Trustee meetings.

STRATEGIC REPORT

Mission and Goals

First Days aims to restore the dignity, choices and power that is often taken from people whose life experience is negatively affected by low-income. We do this by equipping families with the essential items they need for their children in the early years and at school, providing peer support and guidance and specialist coaching.

Public Benefit

First Days has helped over 4,134 children this year by providing them with essential items; saving each household, on average £242 in their budget to help with other essential costs.

Fundraising

In 2021/22 our total fundraising income was £158,000 (2020/21: £218,000).

With a continued increase in demand for our services, we are seeking to develop and grow a diversified income portfolio and utilise our resources more effectively.

Policies

The safety and well-being of all the adults, children and young people we work with is at the heart of everything we do. We have a comprehensive Safeguarding and Child Protection Policy, and an Adult Safeguarding Policy specific to First Days and our practises.

As a result of the legislative changes (GDPR and Data Protection Act 2018), we have ensured that our policies, procedures, and training are updated, implemented and absorbed into 'business as usual.' We monitor and ensure that the highest levels of compliance are maintained when managing our data; as per ICO guidelines paying particular diligence and care to the processing of children's special category data.

FINANCIAL REVIEW

Financial Performance

First Days' total income including fundraising, grants and other non-fundraising income was £336,820 (2020: £443,930). We invested £60,581 in raising this income and spent £359,348 in support of our core objectives, leaving a planned deficit of £83,108.

Reserves Policy

The general reserves are required by the charity to meet its objectives of supporting families in need, to protect its current activities, and to allow the trustees to meet their responsibilities and ensure the charity continues on a going concern basis.

At the balance sheet date of 31 March 2022, the total unrestricted reserves were £71,482.

The Reserves Policy requires that the charity holds unrestricted reserves of 3 months cover of all of the following year's expenditure.

Going Concern

The trustees consider that there are no material uncertainties about First Days' ability to continue as a going concern. The Covid-19 pandemic has had an impact on the charity's fundraising income although this is partially offset by emergency grants. There are no material uncertainties affecting the current year's accounts. Key risks considered by the Trustees are discussed below.

Principal Funding Sources

First Days has a broad funding base, attracting support from a wide range of sources, including: corporate supporters (large and small), individual donors (giving on either an ad hoc basis or in a more regular way), fundraising events, individual and group challenge activities and community fundraising groups.

The trustees recognise the importance of developing and maintaining a variety of revenue sources, thus providing continued stability of income in the future, and maintaining this breadth and variety of income source will remain a key component of our long term fundraising strategy. A Head of Fundraising was hired in the year and she has undertaken a full review of fundraising activities and investigation into potential new areas of activity. This work has culminated in a new Fundraising Strategy that underpins the

organisational strategy and approach.

FUTURE DEVELOPMENTS

2021/22 and Beyond

This year we will open our Elevate Centre, in the middle of Wokingham. The centre will allow families to choose from a huge selection of school uniform and school supplies, offer a space for families to meet and provide the venue for our Christmas project, in collaboration with other local charities.

We continue to support families directly, we aim for 80% of the families we support to access our services directly by the end of 22/23.

Equality, Diversity & Inclusion

We are constantly learning and evolving to ensure that we are doing the best we can for Difficult to Hear communities across our area. Our CEO is Chair of the Wokingham Borough Equality Forum and is forging close relationships with representatives from diverse organisations in order to form future partnerships to further our aims.

We are recruiting volunteers from the communities we serve, and now have these volunteers in all of our teams across the organisation.

PRINCIPAL RISKS & UNCERTAINTIES

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is regularly reviewed by the trustees and helps shape the ongoing development of our plans

The Trustees consider the key strategic risks to be in the areas of:

- Sustainable income and competition in the fundraising sector
- Ability to meet demand for services
- A fixed cost base
- Business continuity through the period of Covid-19 and the following recovery

Risks are deemed to be of a strategic nature if their potential impact could have a material effect on our ability to meet our mission and goals. Their presence is therefore a reflection of the priority we attach to them as opposed to our confidence in our ability to mitigate them.

Whilst a specific risk has been identified in relation to business continuity across the period of Covid-19, the pandemic has implications across all of our strategic risks.

Sustainable income – Whilst the external environment is challenging for fundraising, there are opportunities as well as risks associated with it. We are addressing these opportunities and risks through the acquisition of new skills through our newly appointed fundraising manager to support growth across fundraising and the development of new products. In addition, we will constantly review changes in the external environment and closely monitoring income performance so we can adapt quickly to changing circumstances.

Ability to meet demand for services – We have undertaken a review of how families access our service and are limiting our service provision to those who are in most need by changing our referral criteria and working via a relational model with families, where we give parents the choice and empower them to make decisions about provisions for their own children.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law required the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and group enabling them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees' annual report has been approved by the Trustees on 17 Jan, 2023.

ON BEHALF OF THE BOARD:



R Cant – Chair of Trustees

Date: 17th Jan, 2023

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 MARCH 2022

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

Except for gains/(losses) on investments, there is no difference from the results above and the historical cost position.

Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
------------------------	-----------------------------	-----------------	----------------------

Incoming resources

Income and endowments from:

Donations and legacies	153,136		153,136	217,531
Charitable activities		172,841	172,841	218,380
Fundraising Events	6,178		6,178	8,020
Gift Aid	4,665		4,665	
Total	163,979	172,841	336,820	443,930

Resources expended

Expenditure on:

Raising funds	60,581		60,581	11,752
Charitable activities	186,507	172,841	359,348	353,915
Total	247,088	172,841	419,928	365,667

Net income/(expenditure) before investment gains/(losses)	-83,108		-83,108	78,263
Net income/(expenditure)				
Net movements in funds	-83,108		-83,108	78,263

Reconciliation of funds:

Total funds brought forward	154,590		154,590	76,327
Total funds carried forward	71,482		71,482	154,590

BALANCE SHEET

FOR THE YEAR ENDING 31ST MARCH 2022

	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
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Fixed assets

Tangible assets	13,830		13,830	3,765
Total fixed assets	13,830		13,830	

Current assets

Debtors	31,873		31,873	25,058
Cash at bank and in hand	52,625		52,625	162,624
Total current assets	84,498		84,498	187,682

Creditors: amounts falling due within one year	26,846		26,846	19,712
Net current assets/(liabilities)	57,652		57,652	167,970
Total assets less current liabilities	71,482		71,482	171,735

Total net assets or liabilities	71,482		71,482	154,590
--	---------------	--	---------------	----------------

Funds of the Charity

Restricted income funds				33,435
Unrestricted funds	71,482		71,482	121,155
Total funds	71,482		71,482	154,590

The net movement in funds for the year relating to the parent charity alone amounted to £78,263 (2019: £58,392).

The financial statements were approved and authorised for issue by the Board of the Trustees on 3rd December 2021 and were signed below on its behalf by:



Trustee – R Cant



Trustee – K Skilton

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MARCH 2022

1 Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

First Days Children's Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Judgements and estimates

The Trustees have made no key judgements which have a significant effect on the accounts.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Preparation of the accounts on a going concern basis

Trustees have reviewed forecast income, expenditure and cash flows in the planning process and consider that the charity will have adequate resources to continue for the foreseeable future, despite what they anticipate to be a prolonged period of ongoing economic challenge and uncertainty due to the Covid pandemic. There are no material uncertainties faced by the charity. It is therefore appropriate to continue to prepare the accounts is on a going concern basis.

Income

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

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable Value Added Tax (VAT)

Expenditure on which there is irrecoverable VAT is shown within each relevant cost category gross of VAT.

Raising Funds

These costs are incurred in relation to the fundraising events. As well as the direct costs associated with each event, costs are included in relation to staff members who are engaged directly in fundraising events, publicity campaigns to generate income and an appropriate proportion of their use of shared facilities and central services.

Charitable Activities

Liabilities for expenses are recognised as expenditure as soon as there is a specific commitment creating an obligation and an expectation that a wish will be fulfilled. The liabilities at the balance sheet date are included both as creditors due within one year and creditors due after more than one year.

Gifts in Kind

The charity receives the benefit of work carried out by volunteers, the value of which is not included in these accounts.

Donated goods

The charity receives donations from the public of second-hand items for babies and children which are passed on to families in need, free of charge. The value of these goods are not included in these accounts.

Cost of Administration

These costs are allocated to the cost of raising funds and charitable activities on the basis of an appropriate apportionment of resources and activities. Staff costs of £160,335 were incurred in 2021/22.

Leases

Payments under operating leases are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

Tangible Fixed Assets

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

Fixtures, Fittings & Equipment	20% on cost
Motor Vehicles	20% on cost

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The designated funds represents funds earmarked for specific reasons as decided by the trustees.

Restricted funds can be used only 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.

Pensions

Employees of the charity are entitled to join the NEST pension scheme. The charity's contribution is restricted to the contributions enclosed. Pension costs are allocated in line with associated costs of the relevant employee.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the charity

The charity is a charitable incorporated organisation registered in England and Wales with the Charity Commission and has no share capital. The registered office Unit 9, Molly Millars Lane, Wokingham RG41 2QZ.

3. Analysis of Income

Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
------------------------	-----------------------------	-----------------	----------------------

Donations and legacies:	Donations and gifts	111,942		111,942	139,933
	Gift aid	8,514		8,514	9,335
	General grants provided by government/other charities	37,500		37,500	68,263
	Total	157,956		157,956	217,531

Charitable activities:	Grants - restricted funds		172,841	172,841	69,500
	Wokingham Food Hub				148,880
	Total		172,841	172,841	218,380

Other trading activities:	Sale of Product income	40		40	3,289
	Event income	5,142		5,142	1,885
	Sale of donated goods	215		215	790
	Other	626		626	2,056
	Total	6,023		6,023	8,020

Total income	163,979	172,841	336,820	443,931
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All income in the prior year was unrestricted except for:	<p>Wokingham Food Hub - £148,880 (Covid-19 related)</p> <p>Wokingham United Charities grant - £17,000</p> <p>CAF Resilient Fund (DCMS) - £27,300 (Covid-19 related)</p> <p>Serco Foundation salary support - £1,000</p> <p>Groundworks Grant - school uniform - £3,500</p> <p>Berkshire Community Foundation salary support - £5,000</p> <p>Shanley Foundation salary support - £2,000</p> <p>Wokingham Borough Council Covid Hub project - £5,250</p> <p>Berkshire Community Foundation car seats - £1,300</p> <p>Fence Club Trust - £2,500</p> <p>Early Charity Covid Support - £1,000</p> <p>Wokingham Council - covid support - £2,000</p>
Within the income items above the following items are material:	<p>Wokingham Borough Council Household Support Fund - £70,000</p> <p>Wokingham Borough Council Covid-19 food hub 2020 - £30,000</p> <p>Bracknell Forest Covid-19 Recovery Fund - £20,000</p> <p>Nationwide - £16,290</p> <p>Pantheon CT grant - £12,500</p> <p>VDK Family Charity grant - £10,000</p>

4. Analysis of receipt of government grants

– None in 2021/22

	Description	Last year (£)
Government grant 1	CJRS grant	3,249
Government grant 2	CAF Resilience Fund (DCMS Community Match Challenge)	27,300
Government grant 3	DCMS/National Lottery Coronavirus Grant	53,751
Local Government grant 1	Wokingham Borough Council Covid Foodhub Funding	148,880
	Total	233,180

5. Donated Goods, Facilities and Services

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods are not recognised at a value as there is no re-sale value to the charity. Donated goods are distributed without charge as part of the core service of the charity.	Donated goods are not recognised at a value as there is no re-sale value to the charity. Donated goods are distributed without charge as part of the core service of the charity.
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Unpaid volunteers are a key element of delivering the core service of the charity.	Unpaid volunteers are a key element of delivering the core service of the charity.

6. Analysis of Expenditure

Analysis

This year			Last year		
Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)

Expenditure on raising funds:

Incurred seeking donations	2,067		2,067			
Incurred seeking grants	35,075		35,075	8,976		8,976
Staging fundraising events	23,439		23,439	806		806
Costs incurred in generating new source of future income				1,970		1,970
Total expenditure on raising funds	60,581		60,581	11,752		11,752

Expenditure on charitable activities:

Staff costs	98,537	61,798	160,335	65,933	39,703	105,636
Building & Insurance	43,975	9,632	53,607	29,619		29,619
Operational Costs	36,932	9,308	46,240	39,984		39,984
Cost of goods for beneficiaries	3,791	92,102	95,893		29,797	29,797
Depreciation of warehouse fixtures & vehicle	3,274		3,274			
Wokingham Council Projects					148,880	148,880
Total expenditure on charitable activities	186,509	172,840	359,349	135,535	218,380	353,915
TOTAL EXPENDITURE	247,090	172,840	419,930	147,287	218,380	365,667

7. Paid Employees

	This year (£)	Last year (£)
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Salaries and wages	202,188	110,576
Social security costs	10,007	2,724
Pension costs (defined contribution scheme)	1,973	422
Total staff costs	214,168	113,721

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The total amount paid to key management personnel (including trustees and senior management) for their services to the charity is £57,000.

The charity has 13 employees, the FTE for these employees is 6.4. Last year this was 9 employees, FTE 4.4.

The charity made £1,651 in redundancy payments in the financial year.

8. Defined contribution pension scheme

	This year (£)	Last year (£)
Amount of contributions recognised in the SOFA as an expense	1,973	422

9. Tangible fixed assets

	Plant, machinery and motor vehicles	Fixtures, fittings and equipment (£)	Total (£)
At the beginning of the year		3,765	3,765
Additions	11,544	1,795	13,339
At the end of the year	11,544	5,560	17,104

9.1 Depreciations and impairments

	**Basis	SL	SL	SL
	**Rate	20%	20% / 33%	
Depreciation		2,285	989	3,274
At the end of the year		2,285	989	3,274

Net book value

Net book value at the beginning of the year		3,765	3,765
Net book value at the end of the year	9,259	4,571	13,830

10. Debtors and Prepayments

	This year (£)	Last year (£)
Prepayments and accrued income	11,690	
Other debtors	20,183	25,058
Total	31,873	25,058

Analysis of debtors recoverable in more than 1 year (included in debtors above)

Other debtors	20,183	20,183
Total	20,183	20,183

11. Creditors and Accruals

Amounts falling due within one year		Amounts falling due after more than one year	
This year (£)	Last year (£)	This year (£)	Last year (£)

Analysis of creditors

Trade creditors	450	766		
Accruals and deferred income	22,586	16,290		17,145
Taxation and social security	3,809	2,656		
Total	26,845	19,712		17,145

Deferred income	This year	Last year
	2nd year of Nationwide Grant received for year 22/23 £17,145	Grant received in year to be used over the next 2 years.

Movement in deferred income account	This year (£)	Last year (£)
Balance at the start of the reporting period	33,435	15,000
Amounts added in current period		33,435
Amounts released to income from previous periods	-16,290	-15,000
Balance at the end of the reporting period	17,145	33,435

12. Cash at Bank and in hand

	This year (£)	Last year (£)
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Cash at bank and on hand	52,625	162,624
Total	52,625	162,624

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2022



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/
members of

First Days Children's Charity

On accounts for the year
ended

31 March 2022

Charity no
(if any)

1157855

Set out on pages

26-34

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

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

I have 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.

Signed:

Joanna Claire Faint

Date:

17. 1. 2023

Name:

Joanna Claire Faint

Relevant professional
qualification(s) or body
(if any):

FCCA (Fellow of the Association of Chartered Certified Accountants) -
1219263

IER

12018

Oct

Address: 130 Antrim Road, Woodley, Reading, Berkshire. RG5 3NZ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

ADMINISTRATIVE INFORMATION

Registered Charity Number

1157855 (England and Wales)

Registered Office and Operational Address

Unit 9, The Business Centre,
Molly Millars Lane,
Wokingham,
RG41 2QZ

Trustees

Rob Cant	Chair
Katie Skilton	Treasurer
Hayley Blakeman	
Louise Brown	
Emma Paterson	(appointed May 2021)
Emma Nolan	(appointed May 2021)
Sarah Chaytor	(appointed May 2021)

Senior Management Team

Emma Cantrell	Chief Executive Officer
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Bank

Lloyds Bank
Unit 3, Marketplace
Wokingham
RG40 1AP

Independent Examiner

Joanna Faint FCCA (Fellow of the Association of
Chartered Certified Accountants)
130 Antrim Road, Woodley, Reading, Berkshire, RG5 3NZ



FIRST DAYS
CHILDREN'S CHARITY

Unit 9, The Business Centre
Molly Millars Lane
Wokingham
RG41 2QZ

www.firstdays.net

FIRST DAYS CHILDREN'S CHARITY

England & Wales - Charity number 1157855

Accounts

FIRST DAYS CHILDREN'S CHARITY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Charity Registration Number (England and Wales): 1157855



FIRST DAYS
CHILDREN'S CHARITY



CONTENT

- p3 Introduction from CEO
- p4 Why we are needed...
- p6 Who is at risk of poverty?
- p7 What is the effect of poverty and inequality on families?
- p10 Our strategy
- p11 Our projects
- p14 In numbers
- p15 Case Study - Beth
- p18 Campaigns - Make Uniforms Affordable
- p19 Campaigns - House to Homes
- p20 Our Covid Response
- p21 Fundraising highlights
- p24 Trustees' Annual Report
- p28 Accounts
- p40 Administrative information

INTRODUCTION FROM CEO



Thank you for taking the time to read our annual report. You don't need me to tell you that 2020-21 was a year where everything changed, but this could not be more true for First Days. At the beginning of April, we found ourselves working with 125 new volunteers and the local authority in Wokingham to deliver 5,000 food parcels to vulnerable residents. A Covid response we were not expecting but were happy to be a part of. As the pandemic progressed it was clear that whilst the demand for our services at First Days was rapidly increasing, all of our traditional funding sources were drying up.

There were no events, no people in offices and businesses were paralysed by a fear that meant that charitable giving was bottom of the agenda. Grant funders either paused their processing of applications, or pivoted their entire focus to Covid related activities. As you will see from our accounts (page 25), we secured a number of Covid related grants from the government and elsewhere, without which I don't know how we would have continued to support families. Despite the challenges of the last year we supported over 4,000 children and saved families in Berkshire £1.1m in their household budgets.

As we now look to the future and our pandemic recovery we enter a period of exciting change. The last 12 months have focused us on what is most important: restoring power, choice and dignity to families, where low-income and financial hardship has stripped them of these basic human rights. To this end, outreach has become central to how we deliver our services, so that we can reach the families who need us most and give them autonomy and choice in providing what they need for their children.

Emma Cantrell
FIRST DAYS CEO

WHY WE ARE NEEDED...

At First Days, our in house research (2018) showed that families we support in Wokingham find themselves in poverty or facing hardship due to:



**High cost
of living**



**High levels of debt;
no access to more
credit; no savings
and no assets**



Low wages



**Unaffordable
childcare**



**Unaffordable
housing**



**Relationship
breakdown and
domestic abuse**



**No recourse
to public
funds**



**Access to welfare: delays,
sanctions and over/under
payments of benefits**

55% of the families we support at First Days have at least one adult in employment.



WHO IS AT RISK OF POVERTY?

Families with children face higher risks of poverty, due to the additional cost to household budgets and the impact that children have on the number of hours that adults can work (3).

Nearly 1 in 5 children in households where all adults are working are now in poverty (4), three quarters of children in poverty are in households where one adult is working. 55% of the families we support at First Days have at least one adult in employment.

Lone parent families have the highest risk of poverty (47%) (3), however, most children in poverty live in households with two parents because this type of family is much more common. 9 in 10 lone parent households are led by women.

Pensioner poverty (at 16%) has fallen as a result of increases in benefits to pensioners, the growth of private pension incomes and rising pensioner employment (3). Targeting government policies significantly reduced poverty in this group in the early 2000's, showing that the risk of poverty is not inevitable and policy can have a huge impact.

Women are marginally more likely to live in a low income household than men. There is no data to show the distribution of income within households with one male and one female adult, however, this is likely to be hiding some poverty given the tendency for women to often bear the



responsibility of managing limited income and to bear the cost of this. (5)

Households with a disabled member are more likely to experience poverty than those in which no one is disabled (3). 26% of households where someone is disabled have a low income, compared to 20% of households without a member with a disability.

The proportion of people living in poverty varies significantly by ethnic group. 37% of the families we support at First Days are black or from a minority group in terms of ethnicity. Nationally, BAME people are twice as likely to live in poverty compared to white people.

People whose household presents an intersection of the above risk factors, for example a BAME woman is more likely than a white man to experience poverty.

WHAT IS THE EFFECT OF POVERTY AND INEQUALITY ON FAMILIES?

When a person is experiencing poverty they often experience a loss of autonomy.

Decisions that they would have previously had the power to make - over where they live, what they eat, how much they pay for utilities or where they go to school - are taken out of their control. This loss of autonomy brings with it a lack of dignity, which in turn can cause individuals to lose hope that their situation can change. This powerless state leaves people unwilling to engage with support on offer, or fearful that engaging with support services will make their situation worse. They are likely to know the possible solutions to their problems but not have the resources to deliver that solution.

The Child Poverty Action Group (3)'s research shows that:

- Children living in poverty are four times more likely to develop a mental health problem by the time they are 11.
- Children living in overcrowded inadequate housing are more likely to contract meningitis, experience respiratory difficulties and have mental health problems, such as anxiety and depression.
- Children from low income families often miss out on events that most of us would take for granted. They miss school trips, can't invite friends round for tea, and can't afford a one-week holiday away from home.
- Children who have lived in persistent poverty during their first seven years have cognitive development scores on average 20 per cent below those of children who have never experienced poverty.
- Gifted children from the most deprived families begin school on a par with gifted children facing least deprivation, but their performance falls away by the age of 16.
- In 2015, 33 per cent of children receiving free school meals obtained five or more good GCSEs, compared with 61 per cent of other children. In Wokingham Borough in 2019, only 28% of children receiving Free School Meals obtained English and Maths GCSE at grade 5 or above, compared to 58% of children who do not receive Free School Meals. In reality this means that 79 children in 2019 did not gain the most basic qualifications needed to move onto more education or employment.

A 2001 DWP report (8) stressed and confirmed that 'material hardship can compromise learning in a myriad of ways, including mental health problems, unsatisfactory housing and poor diet'.

Analysis of this report shows that cold or damp housing, or housing with no outside space to dry washing has a detrimental effect on the household: increasing the energy cost to the resident, causing a slower recovery from seasonal ailments and reducing the quality of sleep for residents, which is particularly detrimental to children whose brain development and concentration at school rely on good quality sleep.

Mandy, a First Days service user in Wokingham, whose children are 7, 4 and 8 months knows this too well. Her youngest daughter was admitted to hospital twice as a young baby due to the damp conditions in her council home causing severe respiratory difficulties. Her older children are both asthmatic. At First Days we have replaced mattresses and soft furnishings in the home that have been damaged by damp and contain potentially dangerous spores in order to reduce the risk of further health problems for the family. The council efforts to remove damp from the home has meant that dehumidifiers have been placed in the home, however, due to the increased cost of fuel as a result of the use of these machines, Mandy has struggled to pay her fuel bills. The local Foodbank has provided funds to pay these bills, however, this is not a long term solution to the problem. Housing stock needs to be of safe and habitable condition and quality for all tenants under all different types of Landlord.



Inequality is a significant issue for families in Berkshire. Due to the high quality of our schools and high levels of wealth it is very likely that a child from a deprived background will be surrounded by children who have significant wealth above national averages. Evidence of this inequality is shown in the school results data above.

Tess Ridge's work shows that the dismay expressed by children arriving at school from families living in poverty arose more from their perceived inequality than from the direct effects of poverty upon them. Not merely were they living in poverty, which was uncomfortable enough in itself, they saw that other children were not poor, and, painfully, it showed (9).



Material hardship can compromise learning in a myriad of ways, including mental health problems, unsatisfactory housing and poor diet.

DWP REPORT 2001

OUR STRATEGY

All of our work endeavours to restore **choice, dignity** and **autonomy** to parents over what they provide for their children, regardless of their ability to afford items at market rate.



We believe that prevention of poverty, inequality and destitution is far better than treating the problem once it is established. To that end, we are developing new services to offer more meaningful and relational support to families in poverty so that they can develop the resilience and sustainability to not need our support in the future.

This work started last year as we launched our outreach service in Wokingham. This service offers direct access to our services, is run by our team, which is made up of skilled family support workers and service users with lived experience of poverty. This combination means that meaningful relationships grow, resulting in families being supported not only practically with the cost of expensive items, but also with good quality advice, support and signposting to specialist services. This service supports the more difficult to reach

families and those who are reluctant to access services via traditional routes.

In the next year our outreach service will continue to grow and our vision is for all families who need support to directly access practical support, alongside advice and signposting, which offers them restored dignity, choice and empowerment, preventing poverty and reducing the effects of inequality on children and families.



OUR PROJECTS

Safe at Home & Out and About

We have found that when we are asked for beds and other household items, there is always a lot more that is needed. This is especially true for families who have been rehoused by local authorities and housing associations, often from temporary or emergency accommodation, into properties that are nothing more than a roof over heads.

Our long term project, 'Safe at Home', focuses on all the items that leave families with the potential to be unsafe in their homes and out and about.

Last year across Berkshire this included:

- 893 beds, mattresses and bedding sets
- 192 safety gates
- 73 highchairs, over 500 items of weaning and feeding equipment
- 31 tables and chairs for children to sit at to eat
- 26 car seats
- 212 winter coats for children and adults
- 50,000 nappies
- 140 prams, pushchairs and travel systems
- 152 full sets of new baby equipment
- Thousands of items of toiletries, including over 2,000 items across the UK at the beginning of the pandemic in response to national shortages.

We believe that the provision of these items is vital to ensuring that children are kept safe in their homes and whilst out and about. Having a space place to sleep, being able to get out of the house and have the facilities to cook and eat are vital to the development of children in their early years and as they grow into adults. We help facilitate this.

A WBC Social Worker said: *"Thank you so much, wonderful team. We really appreciate how you help our families in need, it's great to know we can call upon this wonderful resource. There is no doubt that many children would be at risk of accidents at home without your support"*

On receiving a high-chair a Wokingham Mum said:

"Oh my goodness. This is amazing. I really don't know what to say. Thank you so, so much!! She's so happy in her chair! It's brilliant and something I could never afford"

School Uniform Mobile Hubs In the Community. By the Community. For the Community.

When children have everything they need at school they feel more confident, can focus on their school work and make the most of their education.

Our School Uniform Project started as a pilot in 2017, gratefully funded by Wokingham United Charities for three years until September 2020. In that time we supported hundreds of children, with over 15,000 items of school uniform. The project was focused on support in Wokingham, however, the effect of the popularity of the project meant that across Berkshire we supported many more children.

We learned so much from this project, crucially, the most important thing is that when it comes to school uniform we need

to be in the community, where the children and young people are.

This year we decided to change our delivery model and focus on 'hubs' in the community, with our first opening in Woodley and the second being our brilliant mobile hub, a bespoke kitted out van, which travels around from community to community. Meaning that children can come to one of our hubs, which is on their doorstep, and they can choose their own uniform. They can be sure it fits them and be confident that they will be starting school with everything they need. Our uniform hubs are run by people who live in the community that they are placed in, meaning that we build friendships and create an authentic, dignifying and meaningful way for one family to help another.

For more information on our school uniform hubs, or how you can support this project visit our website.



Digital Inclusion

Home schooling during the pandemic highlighted a huge problem with access to computer equipment. Many families we work with only had one computer in the house, and this was often being used by a parent to work from home. We raised money via an online campaign to buy brand new laptops for children in Berkshire who would otherwise miss out on their education whilst schools were teaching remotely.

We also partnered with Wokingham Borough Council to provide refurbished laptops, donated by the public, to families in Wokingham. Whilst this project was running we gave out over 100 laptops across Berkshire.

Christmas

This Christmas we partnered with two local food charities, Wokingham Foodbank and Share Wokingham, to provide Christmas presents and food parcels to over 1,500 children. The highlight of this project was inviting parents to local events where they could choose presents for their children.

This emphasis on choice has inspired our project for Christmas's to come where we will be expanding on the idea of parents being given choice.

We believe that working in partnership with other charities gives us the best possible chance to reach the families who need our support the most.

Visit our website for our future Christmas plans and projects.



IN NUMBERS

Number of children supported

4,539

School Uniform items given out

2,300

Covid-19 Food Hub

160
volunteers delivered

Items donated and passed on to families in need

50,000+

4,500
food parcels in the Wokingham Area

28%

of the families we support have at least one adult in the household in work

18%

have no recourse to public funds

5%

are on maternity leave

Christmas 2020

£85,000+

worth of toys donated

12,000

gifts distributed to over

1,500

children

1350+

Christmas Stockings delivered



CASE STUDY

BETH

“He told everyone he treated me like a princess. The truth was he showed me as a princess. He posted on facebook about the things he had bought me, but left me with no money for food.”

Beth recalled a time that she had to come to First Days, the charity I run, which provides essentials for families who can't afford them, because she couldn't afford school uniforms for her two children. Her husband had been and bought her an expensive necklace, which he posted on facebook for all to see, the accompanying comments praising the way he spoiled his wife and children with gaming consoles, cars and gifts like this one. The reality couldn't be more different for Beth. She was secretly using the foodbank and simply couldn't afford the £200 she needed to pay for school uniforms. Her husband had convinced her not to work, it wasn't necessary, and had cut her off from all the finances.

As the abuse was not physical Beth did not feel she needed, or deserved, any help or support. She felt that the most important thing for her children was to keep them in a family with a Mum and Dad at home, regardless of how low she felt.

It was only when her daughter, as part of a getting to know you exercise with a new teacher, wrote a letter introducing herself and her family to her class, that the cold, hard truth dawned on Beth. Evie, 12, wrote *'I live with my Mummy and Daddy. Daddy shouts at Mummy all the time and makes her sleep on the floor. He says we shouldn't love her'*. When I spoke to Beth it was eight months after leaving the family home with her children, she cried as she told me she realised she had to leave. She knew she wasn't protecting her children by trying to keep the peace with her husband and keep the family together.

I met her in the house she had been moved to by the local authority. Thankfully, the house is close enough to the children's schools and her work for their lives to continue with some stability. As is standard the house had no cooker, fridge

or washing machine, no carpets and no soft furnishings. Beth and her children were, in all ways, starting from nothing. Thanks to the support of charities like First Days we arranged for all the beds, clothes and appliances that were needed and Beth sourced other furniture from a free-site. She managed to get hold of some scraps of old carpet and stuck them together to make a covering for the floor in one of the bedrooms. Another bedroom has some left over rugs from one of the local authority offices on the floor, attached to some towels; it is better than bare floorboards. Curtains are made of old duvet covers. She goes to food charities two to three times a week and relies heavily on our support to ensure the children have everything they need for school and home. She works full time as a carer.

We talked about her hopes for the future. She wants to help her family get active and someday would like to have bikes.

This is the sort of family we are supporting, one of thousands of children each year. The majority of families have a parent who is in work and many are fleeing abuse.

Visit our website now to find out how you can support us.

"I live with my Mummy and Daddy. Daddy shouts at Mummy all the time and makes her sleep on the floor. He says we shouldn't love her"

EVIE, 12





The work we do ensures that children and young people arrive at school fully prepared and confident, with the right uniform, sports kit and equipment - giving them the best chance of a happy and successful education.

CAMPAIGNS

Make Uniforms Affordable

At First Days we believe school uniforms should reflect the needs of the child as well as balancing the tradition of the school. Children need to feel equal to their peers, well equipped and comfortable in order to get the best from their education (Tess Ridge's research explains more - check out *The Working Class* by Ian Gilbert).

Schools need a uniform that encourages a good learning environment, and parents need to not be expected to spend, as is true for those with the lowest income, over three weeks full income on school uniform alone.

As schools navigate the requirements placed on them by the Education Bill, our **Make Uniforms Affordable Campaign** will continue to help schools achieve affordability of uniform by:

- Using our in depth knowledge and experience in the field to help schools develop a truly affordable school uniform policy.
- Making second hand uniform and equipment available to those who most need it and cannot afford even the cheapest items, either directly from one of our uniform hubs, or via our mobile hub.
- Creating a de-stigmatised culture of second hand uniform recycling, empowering families to make the most of the resources in our communities, using a network of local Facebook groups, managed by our volunteers in their own community.

For more information on our School Uniform campaign please email emma@firstdays.net



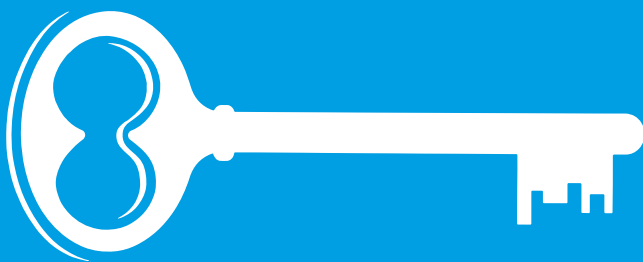
Local parents have reported spending up to £1,500 on everything their child needs for their transition from primary to secondary school.

Houses to Homes

At First Days we are committed to working with the Local Authorities and our colleagues in the voluntary sector to ensure that all families who are rehoused in the area, often as a result of traumatic relationship breakdown or abuse, have a home to live in rather than just the bricks and mortar that make up a house. There is still a lot of work to be undertaken to achieve this, however, we believe it is absolutely possible – for very little cost due to the wealth of resources already available in the local area.

We are seeking funding to fully launch our 'Houses to Homes' project, which will see local charities, community groups, interested residents and businesses come together to ensure that local families have houses that are comfortable and habitable enough to call 'home'.

For more information visit:
www.firstdays.net/housestohomes.



All houses should have cooking facilities and equipment - on the day the family move in

All houses should have floor coverings, curtains and light fittings, on the day the family move in

All houses should be clean and free from damp and mould, on the day the family move in

OUR COVID RESPONSE

Wokingham Borough Food Hub

In just one week at the end of March 2020, we turned the problem that vulnerable people in Wokingham Borough would need food delivered to them, into a food parcel distribution hub that, over the following weeks, would deliver **over 4,500 food parcels** to local residents. Working with Wokingham Borough Council we supported over 900 vulnerable residents to access their own online shopping, their local covid support groups or ask their neighbours for ongoing help with food shopping. It was brilliant to work with Wokingham Borough Council and a team of 125 volunteers from the local community to deliver this vital project.



FUNDRAISING HIGHLIGHTS

Our huge thanks goes to everyone who supported this year.

2020 was a year like no other for fundraising.

Charities like ours really struggled without being able to hold community events and with all the economic uncertainties that the pandemic brought. Thankfully, we were able to draw on Government support grants to tide us over, however, we know that as the pandemic continues and we eventually begin to recover, the aftermath will not be easy for charities like ours. We anticipate a long and bumpy road back to the reliable nature of community fundraising, grants and trusts and corporate support.



We cannot thank Steph Douglas and the team at **Don't Buy Her Flowers** enough for their support, they raised over £12,000 at the beginning of the year for us. It was incredible to have the support of such a well respected and hugely popular brand.



Our thanks go to all of the staff, parents and pupils at **Lambrook School** who raised over £16,000 for us through fairs, sales of cookery books, quizzes and much more. It was an absolute pleasure to work with Jo and Anna at the school, alongside the whole school community, to share our work and raise this vital money.



Special thanks to **Barnes Fitness** for raising funds for us, and continuing to partner with us, for their annual Santa Dash.

Huge thanks to the schools who have raised funds for us: **The Abbey Junior School, The Holt School, Leighton Park School, Woodenhill Primary School, Wellington College.**

Thank you to: **Wokingham Rock Choir, Covea Insurance, Microsoft, Hutch 3G, Johnson & Johnson, Porterhouse Medical, Regexbio Ltd, Salesforce, Simplified Accounting, The Unicorn Club, Hurst Gospel Hall, Kings' Church Wokingham.**

We gratefully received grants from **Berkshire Community Foundation, Buchanan Programme, The Cadbury Foundation, Wokingham United Charities, Wokingham Town Council, Woodley & Earley Lions, Wokingham Lions, The Arts Society Wokingham, Serco Foundation, CAF, Nationwide, The Earley Charity, Shanley Foundation, 52 Lives, Sylvia Adams Foundation, The Fence Club, The Sage Foundation, Henley Lions.**

We would like to especially thank every single person who gives to us regularly, you are the reason we can plan for the future with certainty.

Lastly, every individual who has seen the work we do, recognised the value and given your money or time (or in many cases both!) to us: thank you, from the bottom of our hearts.



thank you
FOR YOUR DONATION

Working and Campaigning
to end UK Child Poverty



FIRST DAYS
CHILDREN'S CHARITY

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was incorporated on 15th July 2014; It is controlled by its Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment, Appointment and Induction of New Trustees

Details of the trustees are disclosed on page 40. All Trustees give their time voluntarily and receive no benefits from the charity.

The charity's Articles of Association provide for a quorum of three members. Where there is a requirement for new trustees, these would be recruited and appointed by the Chairman and existing trustees. The Chairman and Chief Executive are responsible for the induction of any new trustees.

Governance

The trustees delegate the day-to-day running of the charity to the Chief Executive and she, in turn, works with senior managers across the organisation. The trustees' main contribution is at a strategic level and they retain overall responsibility for the charity's governing document. They also retain responsibility for the budgets and reserve policy.

Remuneration policy for key management personnel

The board of Trustees reviews and agrees the annual remuneration of the CEO which is benchmarked against similar organisations.

Related Parties

There are no related parties and no related party transactions.

Risk management

Risks are reviewed at quarterly Trustee meetings.

STRATEGIC REPORT

Mission and Goals

First Days aims to restore the dignity, choices and power that is often taken from people whose life experience is negatively affected by low-income. We do this by equipping families with the essential items they need for their children in the early years and at school.

Public Benefit

First Days has helped over 4,500 children this year by providing them with essential items; saving each household, on average £242 in their budget to help with other essential costs.

SIGNIFICANT ACTIVITIES

This year we worked with Wokingham Borough Council to manage and run their Covid-19 Food Hub, which distributed over 7,000 food parcels to households in need across the borough.

We also moved premises in January 2021, to a building that is in a more central location and fit for purpose for our expanding activities.

Fundraising

In 2020/21 our total fundraising income was £443,930 (2019: £127,780).

With a continued increase in demand for our services, we are seeking to develop and grow a diversified income portfolio and utilise our resources more effectively. To this end we have appointed a Head of Fundraising, who has created an ambitious strategy for our long term financial success.

Reflecting a challenging external climate, our areas of mass fundraising - which includes donations from individuals, both one off and regular, as well as our challenge events struggled to grow. Covid presented a challenge to all areas of fundraising and we anticipate full recovery from the effects of the pandemic to continue for years to come.

Policies

The safety and well-being of all the adults, children and young people we work with is at the heart of everything we do. We have a comprehensive Safeguarding and Child Protection Policy, and an Adult Safeguarding Policy specific to First Days and our practises.

As a result of the legislative changes (GDPR and Data Protection Act 2018), we have ensured that our policies, procedures, and training are updated, implemented and absorbed into 'business as usual.' We monitor and ensure that the highest levels of compliance are maintained when managing our data; as per ICO guidelines paying particular diligence and care to the processing of children's special category data.

FINANCIAL REVIEW

Financial Performance

First Days' total income including fundraising, grants and other non-fundraising income was £443,930 (2019: £127,780). We invested £11,752 in raising this income and spent £353,915 in support of our core objectives, leaving a surplus of £154,590. Our unrestricted income is similar to previous years, however, due to Covid-19 specific operations (Wokingham Borough Council Food Hub management and delivery) our income for this year appears significantly higher than previous years.

Reserves Policy

The general reserves are required by the charity to meet its objectives of supporting families in need, to protect its current activities, and to allow the trustees to meet their responsibilities and ensure the charity continues on a going concern basis.

At the balance sheet date of 31 March 2021, the total unrestricted reserves were £121,115.

The Reserves Policy requires that the charity holds unrestricted reserves of 3 months cover of all of the following year's expenditure. The cover at the end of 20/21 is £121,115 which is 5 months of expenditure cover.

Going Concern

The trustees consider that there are no material uncertainties about First Days' ability to continue as a going concern. The Covid-19 pandemic has had an impact on the charity's fundraising income

although this is partially offset by emergency grants. There are no material uncertainties affecting the current year's accounts. Key risks considered by the Trustees are discussed below.

Principal Funding Sources

First Days has a broad funding base, attracting support from a wide range of sources, including: corporate supporters (large and small), individual donors (giving on either an ad hoc basis or in a more regular way), fundraising events, individual and group challenge activities and community fundraising groups.

The trustees recognise the importance of developing and maintaining a variety of revenue sources, thus providing continued stability of income in the future, and maintaining this breadth and variety of income source will remain a key component of our long term fundraising strategy. A Head of Fundraising was hired in the year and she has undertaken a full review of fundraising activities and investigation into potential new areas of activity. This work has culminated in a new Fundraising Strategy that underpins the organisational strategy and approach.

FUTURE DEVELOPMENTS

2021/22 and Beyond

We are working with various funders and commissioners to establish new support for families that will bridge the gap between our practical support and some longer term support and coaching needs that the families we work with have. We anticipate that a pilot of a new project will launch in 2022.

We are transitioning to working fully directly with families, via our outreach, hubs and with open access to our warehouse to promote choice, dignity and empowerment to parents.

Equality, Diversity & Inclusion

We are in the process of embedding the principles of Equality, Diversity & Inclusion across all that we do. We need to be fully representative of the communities we seek to serve and we will be measuring and sharing our progress towards this aim over the course of 2021/22.

PRINCIPAL RISKS & UNCERTAINTIES

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is regularly reviewed by the trustees and helps shape the ongoing development of our plans

The Trustees consider the key strategic risks to be in the areas of:

- Sustainable income and competition in the fundraising sector
- Ability to meet demand for services
- A fixed cost base
- Business continuity through the period of Covid-19 and the following recovery

Risks are deemed to be of a strategic nature if their potential impact could have a material effect on our ability to meet our mission and goals. Their presence is therefore a reflection of the priority we attach to them as opposed to our confidence in our ability to mitigate them.

Whilst a specific risk has been identified in relation to business continuity across the period of Covid-19, the pandemic has implications across all of our strategic risks.

Sustainable income – Whilst the external environment is challenging for fundraising, there are opportunities as well as risks associated with it. We are addressing these opportunities and risks through the acquisition of new skills through our newly appointed fundraising manager to support growth across fundraising and the development of new products. In addition, we will constantly review changes in the external environment and closely monitoring income performance so we can adapt quickly to changing circumstances.

Ability to meet demand for services – We have undertaken a review of how families access our service and are limiting our service provision to those who are in most need by changing our referral criteria and working via a relational model with families, where we give parents the choice and empower them to make decisions about provisions for their own children.

A fixed cost base – During 2021-22 we will be restructuring our staff team, to lower our cost base and ensure that it is more sustainable into the future. We are also reorganising our Target Operating Model so we have a completely project based model, where projects can be activated and de-activated according to the organisational needs and funding availability.

Business Continuity through Covid – We have adapted our working practices to be compliant with changes in the law/guidance associated with the public health implications of the pandemic. Staff and volunteer wellbeing is being closely monitored through existing HR structures. Our funding is being closely monitored and new funding opportunities are being found, to replace those that have been hampered by the pandemic.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law required the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and group enabling them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Trustees' annual report has been approved by the Trustees on Friday 3rd December, 2021.

ON BEHALF OF THE BOARD:



R Cant – Chair of Trustees

Date:

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 MARCH 2021

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

Except for gains/(losses) on investments, there is no difference from the results above and the historical cost position.

Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
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Incoming resources

Income and endowments from:

Donations and legacies	217,531		217,531	113,946
Charitable activities		218,380	218,380	11,471
Other trading activities	8,020		8,020	2,363
Total	225,550	218,380	443,930	127,780

Resources expended

Expenditure on:

Raising funds	11,752		11,752	10,935
Charitable activities	135,535	218,380	353,915	98,910
Total	147,287	218,380	365,667	109,845

Net income/(expenditure) before investment gains/(losses)	78,263		78,263	17,935
Net income/(expenditure)			78,263	17,935
Net movements in funds	78,263		78,263	17,935

Reconciliation of funds:

Total funds brought forward	76,327		76,327	58,392
Total funds carried forward	154,590		154,590	76,327

BALANCE SHEET

FOR THE YEAR ENDING 31ST MARCH 2021

	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
--	------------------------	-----------------------------	-----------------	----------------------

Fixed assets

Tangible assets	3,765		3,765	
Total fixed assets	3,765		3,765	

Current assets

Debtors	25,058		25,058	
Cash at bank and in hand	129,189	33,435	162,624	89,684
Total current assets	154,247	33,435	187,682	89,684

Creditors: amounts falling due within one year	3,422	16,290	19,712	18,232
Net current assets/(liabilities)	150,825	17,145	167,970	71,452
Total assets less current liabilities	154,590	17,145	171,735	71,452

Creditors: amounts falling due after one year		17,145	17,145	
Total net assets or liabilities	154,590		154,590	71,452

Funds of the Charity

Restricted income funds		33,435	33,435	15,000
Unrestricted funds	121,155		121,155	61,327
Total funds	121,155	33,435	154,590	76,327

The net movement in funds for the year relating to the parent charity alone amounted to £78,263 (2019: £58,392). The financial statements were approved and authorised for issue by the Board of the Trustees on 3rd December 2021 and were signed below on its behalf by:



Trustee – R Cant



Trustee – K Skilton

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MARCH 2021

1 Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

First Days Children's Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Judgements and estimates

The Trustees have made no key judgements which have a significant effect on the accounts.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Preparation of the accounts on a going concern basis

Trustees have reviewed forecast income, expenditure and cash flows in the planning process and consider that the charity will have adequate resources to continue for the foreseeable future, despite what they anticipate to be a prolonged period of ongoing economic challenge and uncertainty due to the Covid pandemic. There are no material uncertainties faced by the charity. It is therefore appropriate to continue to prepare the accounts on a going concern basis.

Income

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

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable Value Added Tax (VAT)

Expenditure on which there is irrecoverable VAT is shown within each relevant cost category gross of VAT.

Raising Funds

These costs are incurred in relation to the fundraising events. As well as the direct costs associated with each event, costs are included in relation to staff members who are engaged directly in fundraising events, publicity campaigns to generate income and an appropriate proportion of their use of shared facilities and central services.

Charitable Activities

Liabilities for expenses are recognised as expenditure as soon as there is a specific commitment creating an obligation and an expectation that a wish will be fulfilled. The liabilities at the balance sheet date are included both as creditors due within one year and creditors due after more than one year.

Gifts in Kind

The charity receives the benefit of work carried out by volunteers, the value of which is not included in these accounts.

Donated goods

The charity receives donations from the public of second-hand items for babies and children which are passed on to families in need, free of charge. The value of these goods are not included in these accounts.

Cost of Administration

These costs are allocated to the cost of raising funds and charitable activities on the basis of an appropriate apportionment of resources and activities. Staff costs of 105,636, including costs for staff on furlough are included in support costs in 2020. Grant income to fund these costs was reclaimed from the Coronavirus Job Retention Scheme.

Leases

Payments under operating leases are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

Tangible Fixed Assets

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

Fixtures, Fittings & Equipment	20% on cost
Motor Vehicles	20% on cost

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The designated funds represents funds earmarked for specific reasons as decided by the trustees.

Restricted funds can be used only 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.

Pensions

Employees of the charity are entitled to join the NEST pension scheme. The charity's contribution is restricted to the contributions enclosed. Pension costs are allocated in line with associated costs of the relevant employee.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Prior year adjustment

During the year, the income exceeded £250,000 therefore the cash basis of accounting was no longer an accepted basis. To keep the comparatives comparable, then have been restated to incorporate the accruals basis of accounting. The prior year accounts have been adjusted to account for:

- Creditors (defer grant received) - £15,000 (2019/20)
- HMRC Creditor - £3,232 (2019/20)
- Other Debtors (rent deposit) - £4,875 (2018/19)

2. Legal status of the charity

The charity is a charitable incorporated organisation registered in England and Wales with the Charity Commission and has no share capital. The registered office Unit 9, Molly Millars Lane, Wokingham RG41 2QZ.

3. Reconciliation of funds per previous GAAP to funds.

Start of period (£)	End of period (£)
---------------------	-------------------

Fund balances as previously stated	53,516	89,683
Adjustments:		
Other Debtors		4,875
HMRC Creditors		-3,232
Restricted funds grant rec'd		-15,000
Fund balance as restated	53,516	76,327

Reconciliation of net income/(net expenditure per previous GAAP to net income/(net expenditure) under FRS 102

Net income/(expenditure) as previously stated		36,167
Adjustments:		
HMRC Creditor		-3,232
Restricted funds grant rec'd		-15,000
Previous period net income/(expenditure) as restated		17,935

4. Analysis of Income

Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
------------------------	-----------------------------	-----------------	----------------------

Donations and legacies:	Donations and gifts	139,933		139,933	63,717
	Gift aid	9,335		9,335	1,008
	General grants provided by government/other charities	68,263		68,263	44,851
	Total	217,531		217,531	109,576

Charitable activities:	Grants - restricted funds		69,500	69,500	11,221
	Wokingham Food Hub		148,880	148,880	
	Total		218,380	218,380	11,221

Other trading activities:	Sale of Product income	3,289		3,289	
	Event income	1,885		1,885	4,620
	Sale of donated goods	790		790	548
	Other	2,056		2,056	1,815
	Total	8,020		8,020	6,983

Total income	225,550	218,380	443,930	127,780
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All income in the prior year was unrestricted except for:	Grant of £11,221 received from Wokingham United Charities
Within the income items above the following items are material:	Wokingham Food Hub - £148,880 (Covid-19 related) National Lottery Grant - £53,751 (Covid-19 related) CAF Resilient Fund (DCMS) - £27,300 (Covid-19 related)

5. Analysis of receipt of government grants

	Description	This year (£)
Government grant 1	CJRS grant	3,249
Government grant 2	CAF Resilience Fund (DCMS Community Match Challenge)	27,300
Government grant 3	DCMS/National Lottery Coronavirus Grant	53,751
Local Government grant 1	Wokingham Borough Council Covid Foodhub Funding	148,880
	Total	233,180

6. Donated Goods, Facilities and Services

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods are not recognised at a value as there is no re-sale value to the charity. Donated goods are distributed without charge as part of the core service of the charity.	Donated goods are not recognised at a value as there is no re-sale value to the charity. Donated goods are distributed without charge as part of the core service of the charity.
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Unpaid volunteers are a key element of delivering the core service of the charity.	Unpaid volunteers are a key element of delivering the core service of the charity.

7. Analysis of Expenditure

Analysis

This year			Last year		
Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)

Expenditure on raising funds:

Incurred seeking grants	8,976		8,976	9,098		9,098
Staging fundraising events	806		806	1,837		1,837
Costs incurred in generating new source of future income	1,970		1,970			
Total expenditure on raising funds	11,752		11,752	10,935		10,935

Expenditure on charitable activities:

Staff costs	65,933	39,703	105,636	49,818	9,554	59,372
Building & Insurance	29,619		29,619	23,803		23,803
Administrative costs	39,984		39,984	8,990		8,990
Cost of goods for beneficiaries		29,797	29,797	5,077	1,667	6,744
Wokingham Food Hub		148,880	148,880			
Total expenditure on charitable activities	135,535	218,380	353,915	87,689	11,221	98,910

8. Paid Employees

	This year (£)	Last year (£)
--	---------------	---------------

Salaries and wages	110,576	65,153
Social security costs	2,724	
Pension costs (defined contribution scheme)	422	109
Total staff costs	113,721	65,262

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity is £48,000.

The charity has nine employees working on charitable activities and one on fundraising. The FTE of these employees is 4.4.

9. Defined contribution pension scheme

	This year (£)	Last year (£)
Amount of contributions recognised in the SOFA as an expense	422	109

10. Tangible fixed assets

	Fixtures, fittings and equipment (£)	Total (£)
Additions	3,765	3,765
At the end of the year	3,765	3,765
Net book value		
Net book value at the end of the year	3,765	3,765

11. Debtors and Prepayments

	This year (£)	Last year (£)
Other debtors	25,058	4,875
Total	25,058	4,875

Analysis of debtors recoverable in more than 1 year (included in debtors above)

Other debtors	20,183	4,875
Total	20,182.80	4,875

12. Creditors and Accruals

Amounts falling due within one year		Amounts falling due after more than one year	
This year (£)	Last year (£)	This year (£)	Last year (£)

Analysis of creditors

Trade creditors	766			
Accruals and deferred income	16,290	15,000	17,145	
Taxation and social security	2,656	3,232		
Total	19,712	18,232	17,145	

Deferred income	This year	Last year
	Grant received in year to be used over the next 2 years.	Grant received in year to be used in following year.

Movement in deferred income account	This year (£)	Last year (£)
Balance at the start of the reporting period	15,000	
Amounts added in current period	33,435	15,000
Amounts released to income from previous periods	-15,000	
Balance at the end of the reporting period	33,435	15,000

13. Cash at Bank and in hand

	This year (£)	Last year (£)
Cash at bank and on hand	162,624	89,684
Total	162,624	89,684

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the
accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

FIRST DAYS CHILDREN'S CHARITY

On accounts for the year
ended

31 MARCH 2021

Charity no
(if any)

1157855

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ('the Trust') for the year ended **31 03 2021**

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect.

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

I have 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.

* Please delete the words in the brackets if they do not apply.

Signed: *Joanna Claire Faint*

Date: 28/10/2021

Name: JOANNA CLAIRE FAINT

Relevant professional
qualification(s) or body

FCCA - 1219263

IER

1

Oct 2018

(if any):

Address:

Section B **Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

ADMINISTRATIVE INFORMATION

Registered Charity Number

1157855 (England and Wales)

Registered Office and Operational Address

Unit 9, The Business Centre,
Molly Millars Lane,
Wokingham,
RG41 2QZ

Trustees

Rob Cant	Chair
Katie Skilton	Treasurer
Hayley Blakeman	
Louise Brown	
Emma Paterson	(appointed May 2021)
Emma Nolan	(appointed May 2021)
Sarah Chaytor	(appointed May 2021)

Senior Management Team

Emma Cantrell	Chief Executive Officer
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Bank

Lloyds Bank
Unit 3, Marketplace
Wokingham
RG40 1AP

Independent Examiner

Joanna Faint FCCA (Fellow of the Association of
Chartered Certified Accountants)
130 Antrim Road, Woodley, Reading, Berkshire, RG5 3NZ



FIRST DAYS
CHILDREN'S CHARITY

Unit 9, The Business Centre
Molly Millars Lane
Wokingham
RG41 2QZ

www.firstdays.net