

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



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# 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 becoming 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.

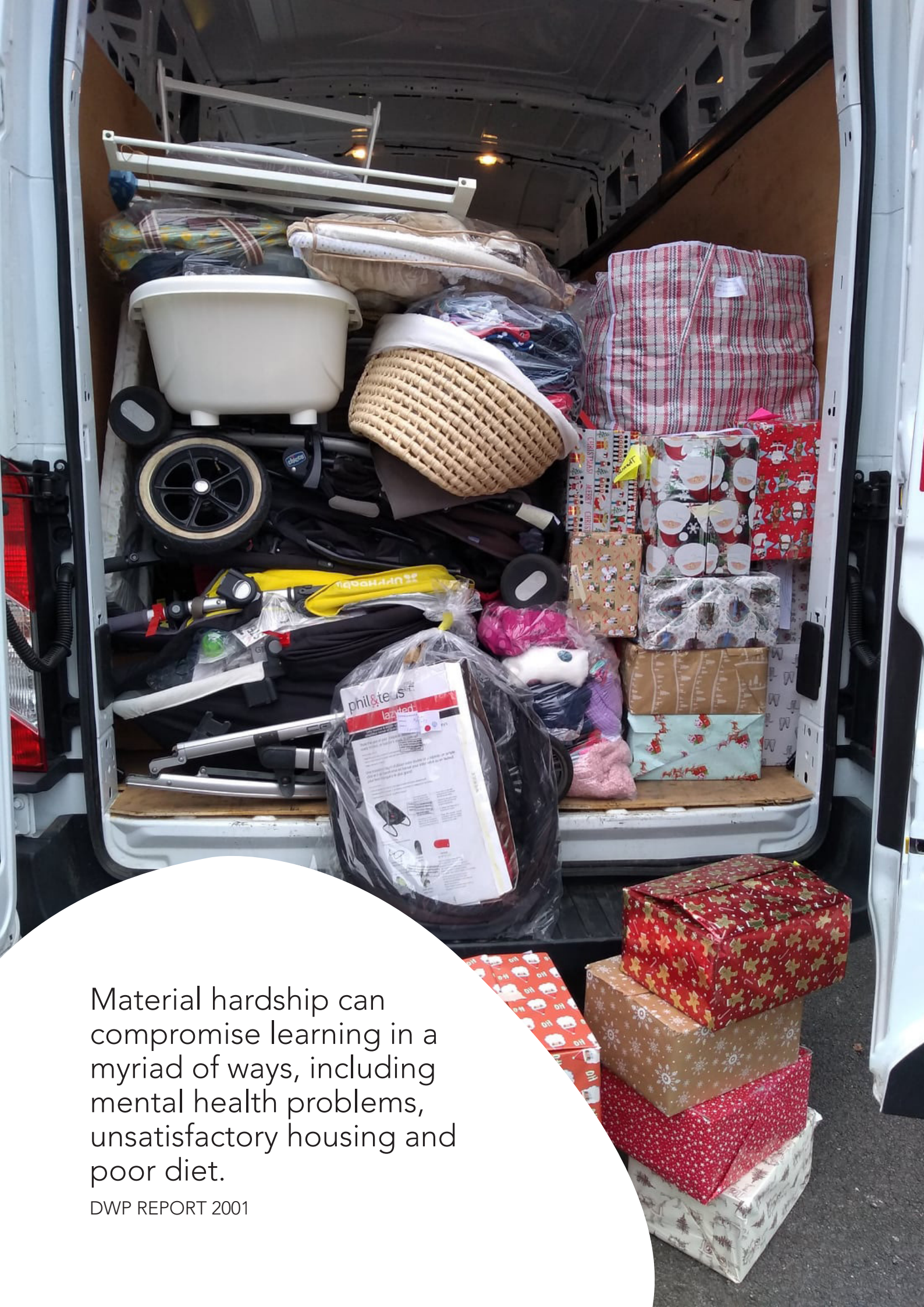
Mandy, a First Days service user in Wokingham, whose children are 7, 4 and 8 months knows this too well. Her youngest daughter was admitted to hospital twice as a young baby due to the damp conditions in her council home causing severe respiratory difficulties. Her older children are both asthmatic. 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](mailto: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.

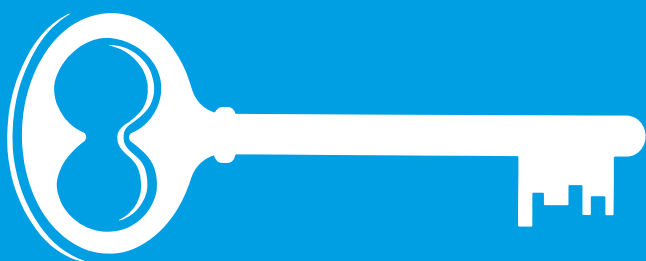


## Houses to Homes

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](http://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 (£)
------------------------	-----------------------------	-----------------	----------------------

## 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
<b>Total</b>	<b>225,550</b>	<b>218,380</b>	<b>443,930</b>	<b>127,780</b>

## Resources expended

### Expenditure on:

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

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

### Reconciliation of funds:

Total funds brought forward	76,327		76,327	58,392
<b>Total funds carried forward</b>	<b>154,590</b>		<b>154,590</b>	<b>76,327</b>



# 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	
<b>Total fixed assets</b>	<b>3,765</b>		<b>3,765</b>	

## Current assets

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

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

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

## Funds of the Charity

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

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
<b>Fund balance as restated</b>	<b>53,516</b>	<b>76,327</b>

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

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



## 4. Analysis of Income

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

<b>Donations and legacies:</b>	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
	<b>Total</b>	217,531		217,531	109,576

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

<b>Other trading activities:</b>	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
	<b>Total</b>	8,020		8,020	6,983

<b>Total income</b>	225,550	218,380	443,930	127,780
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<b>All income in the prior year was unrestricted except for:</b>	Grant of £11,221 received from Wokingham United Charities
<b>Within the income items above the following items are material:</b>	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
	<b>Total</b>	<b>233,180</b>

## 6. Donated Goods, Facilities and Services

	This year	Last year
<b>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</b>	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.
<b>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</b>	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			
<b>Total expenditure on raising funds</b>	<b>11,752</b>		<b>11,752</b>	<b>10,935</b>		<b>10,935</b>

#### 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			
<b>Total expenditure on charitable activities</b>	<b>135,535</b>	<b>218,380</b>	<b>353,915</b>	<b>87,689</b>	<b>11,221</b>	<b>98,910</b>

## 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
<b>Total staff costs</b>	<b>113,721</b>	<b>65,262</b>

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
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## 11. Debtors and Prepayments

	This year (£)	Last year (£)
Other debtors	25,058	4,875
<b>Total</b>	25,058	4,875

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

Other debtors	20,183	4,875
<b>Total</b>	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		
<b>Total</b>	<b>19,712</b>	<b>18,232</b>	<b>17,145</b>	

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
<b>Total</b>	<b>162,624</b>	<b>89,684</b>

# 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:	130 ANTRIM ROAD
	READING, BERKSHIRE
	RG5 3NZ

Section B	Disclosure
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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](http://www.firstdays.net)