

# 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



# CONTENTS

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 approach
p11	Our projects
p15	In numbers
p16	The Elevate Centre
p18	The Hardship Alliance
p19	Our volunteers
p20	Fundraising highlights
p22	Trustees' Annual Report
p26	Financial Statements
p28	Notes on Accounts
p37	Administrative information

# 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**

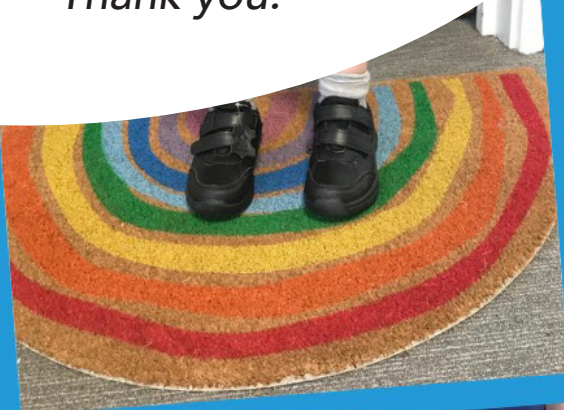
---



“

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.

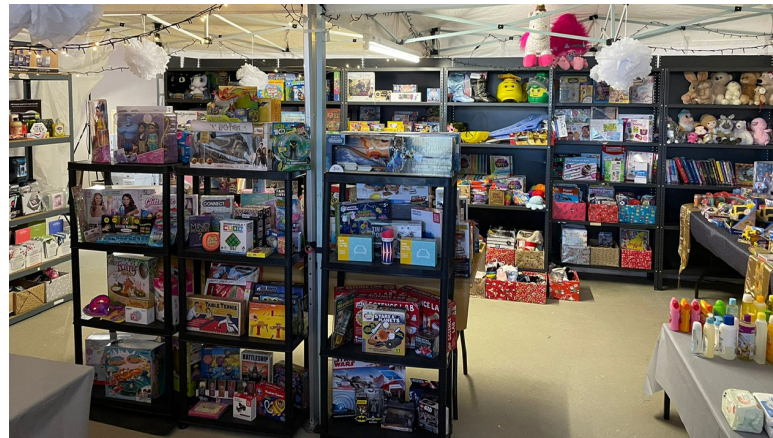
We have continued this project, with funding from CAE, to provide laptops and computer equipment to children across Berkshire. The support from CAE has provided over 50 children with laptops for continued use for learning and education.



## 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.



# 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	
<b>Total</b>	<b>163,979</b>	<b>172,841</b>	<b>336,820</b>	<b>443,930</b>

## Resources expended

### Expenditure on:

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

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

### Reconciliation of funds:

Total funds brought forward	154,590		154,590	76,327
<b>Total funds carried forward</b>	<b>71,482</b>		<b>71,482</b>	<b>154,590</b>



# BALANCE SHEET

FOR THE YEAR ENDING 31ST MARCH 2022

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

## Fixed assets

Tangible assets	13,830		13,830	3,765
<b>Total fixed assets</b>	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
<b>Total current assets</b>	84,498		84,498	187,682

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

<b>Total net assets or liabilities</b>	71,482		71,482	154,590
--	--------	--	--------	---------

## Funds of the Charity

Restricted income funds				33,435
Unrestricted funds	71,482		71,482	121,155
<b>Total funds</b>	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 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 (£)
------------------------	-----------------------------	-----------------	----------------------

<b>Donations and legacies:</b>	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
	<b>Total</b>	157,956		157,956	217,531

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

<b>Other trading activities:</b>	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
	<b>Total</b>	6,023		6,023	8,020

<b>Total income</b>	163,979	172,841	336,820	443,931
---------------------	---------	---------	---------	---------

<b>All income in the prior year was unrestricted except for:</b>	<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>
<b>Within the income items above the following items are material:</b>	<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
<b>Total</b>		<b>233,180</b>

#### 5. 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.

## 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
<b>Total expenditure on raising funds</b>	<b>60,581</b>		<b>60,581</b>	<b>11,752</b>		<b>11,752</b>

#### 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
<b>Total expenditure on charitable activities</b>	<b>186,509</b>	<b>172,840</b>	<b>359,349</b>	<b>135,535</b>	<b>218,380</b>	<b>353,915</b>
<b>TOTAL EXPENDITURE</b>	<b>247,090</b>	<b>172,840</b>	<b>419,930</b>	<b>147,287</b>	<b>218,380</b>	<b>365,667</b>

## 7. Paid Employees

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

Salaries and wages	202,188	110,576
Social security costs	10,007	2,724
Pension costs (defined contribution scheme)	1,973	422
<b>Total staff costs</b>	<b>214,168</b>	<b>113,721</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 (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
<b>Total</b>	<b>31,873</b>	<b>25,058</b>

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

Other debtors	20,183	20,183
<b>Total</b>	<b>20,183</b>	<b>20,183</b>

## 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		
<b>Total</b>	<b>26,845</b>	<b>19,712</b>		<b>17,145</b>

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 (£)
Cash at bank and on hand	52,625	162,624
<b>Total</b>	<b>52,625</b>	<b>162,624</b>

# 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

Responsibilities and  
basis of report

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

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



<b>Address:</b>	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.

IER

22018

Oct

# 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
---------------	-------------------------

## **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)