



Trustees Annual Report

2024-2025



Welcome from the CEO

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

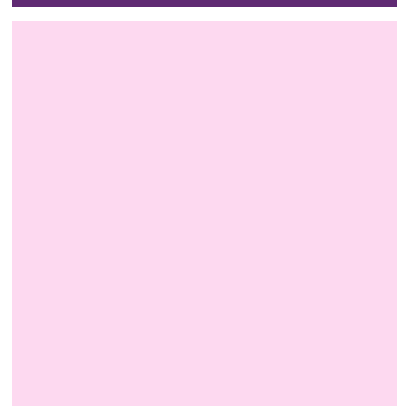
We are encouraged by a growing community of supporters, ensuring that the families we support are giving choice, dignity and power in their lives.

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



Emma Cantrell MBE

Chief Executive



What do we do?

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

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

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

Who needs our help?

13%

have fled domestic abuse in the past few weeks

73%

of the families we support are lone parents

33%

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

29%

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

14%

are employed but receive no benefits

3%

have no recourse to public funds

72%

are struggling with debts

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

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



Essential Items for Families

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

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

The Chance to Thrive

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



Our Impact

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



3k+ hours

Emotional Support
given to parents



Thriving

Peer support
group in
Wokingham

Coaching

Over 50 new
parents



1,600

Children given
Christmas gifts



5,000+

Baby items
distributed



4,000+

Families received
food vouchers in
the holidays

6,084

Requests for
support for
Children



34k+

Items of School
Uniform given out



The difference we make

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

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

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

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

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

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

We save over £900k a year in household budgets

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

Charity Information

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



Charity Incorporated Organisation (CIO)

Charity Number

1157855

Date of Incorporation:

15th July 2014

Purpose:

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

Registered Address:

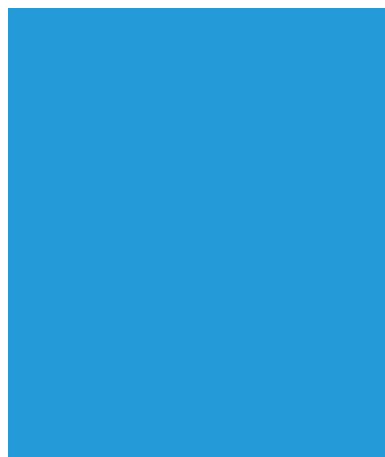
Ground Floor, Seymour House,
Denmark Street,
Wokingham
RG40 2AZ

Registered Bank:

Lloyds Bank
30-63-54
49153568

Trustees:

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



Trustees Annual Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

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

Recruitment, Appointment and Induction of New Trustees

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

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

Governance

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

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

Remuneration policy for key management personnel

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

Related Parties

There are no related parties and no related party transactions.

Risk management

Risks are reviewed at quarterly Trustee meetings.

STRATEGIC REPORT

Mission and Goals

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

Public Benefit

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

Fundraising

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

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

Policies

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

FINANCIAL REVIEW

Financial Performance

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

Reserves Policy

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

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

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

Going Concern

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

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

Principal Funding Sources

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

Equality, Diversity & Inclusion

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

PRINCIPAL RISKS & UNCERTAINTIES

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

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

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



Rob Cant – Chair of Trustees

Date: 20th January 2026

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31st March 2025

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

Incoming resources

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

Resources expended

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

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

Reconciliation of funds

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

BALANCE SHEET

FOR THE YEAR ENDING 31st March 2025

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

Funds of the Charity

Restricted income funds				
Unrestricted Funds	77,749		77,749	162,270
Total Funds	77,749		77,749	162,270

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

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



Rob Cant – Chair of Trustees

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities:

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

Judgements and estimates

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

Preparation of the accounts on a going concern basis

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

Income

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

Expenditure

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

Irrecoverable Value Added Tax (VAT)

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

Raising Funds

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

Charitable Activities

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

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

Gifts in Kind

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

Donated goods

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

Cost of Administration

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

Leases

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

Tangible Fixed Assets

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

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can be used only for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pensions

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

Debtors

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

Creditors and provisions

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

2. Legal status of the charity

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

The registered office is:

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

3. Analysis of Income

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)	Prior Year funds (£)
Charitable donations	204,773		204,773	168,533
Grants	42,500	125,817	168,317	372,109

Event Income	63,034		50,242	19,243
Sale of Product Income	16,189		7,027	525
Total			452,313	596,395

4. Analysis of Receipt of Government Grants**This Year**

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

Last Year

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

5. Donated Goods, Facilities and Services

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

6. Analysis of expenditure

Expenditure on raising funds

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

Expenditure on charitable activities

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

7. Paid Staff

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

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

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

8 Defined contribution pension scheme

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

9 Tangible Fixed Assets

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

10 Debtors & Prepayments

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

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

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

11. Creditors and Accruals

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

12 Cash at Bank in hand

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

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDING 31st March 2025

Report to the Trustees of First Days Children's Charity

Registered Charity Number: 1157855

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

Responsibilities and basis of the report:

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

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

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

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the accounts to be reached.

Signed:

Full Name

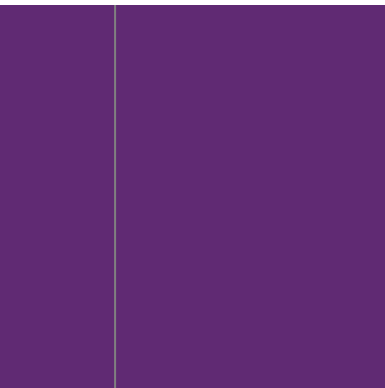
Ashley-Martin Llewellyn Teppler

Relevant professional qualifications or body:

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

Address:

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



FIRST DAYS CHILDREN'S CHARITY

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

Seymour House, Denmark Street, Wokingham, RG40 2AZ

School Days (School Uniform Project & Babybank):

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

Phone: 0118 921 9338

email: info@firstdays.net

web: firstdays.net

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

Find us on Instagram @Firstdays_