

Registered Charity Number: 1160043

FITNESS WITHOUT BOUNDARIES

RECEIPTS AND PAYMENT ACCOUNTS

STATEMENT OF ASSETS AND LIABILITIES

AND TRUSTEES REPORT

YEAR ENDING 31 DECEMBER 2020

FITNESS WITHOUT BOUNDARIES
FINANCIAL STATEMENTS AND ANNUAL REPORT
FOR THE YEAR ENDING 31 DECEMBER 2020

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FITNESS WITHOUT BOUNDARIES

**FINANCIAL STATEMENTS AND ANNUAL REPORT
FOR THE YEAR ENDING 31 DECEMBER 2020**

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Registered Charity Number: 1160043

Registered Address:
15 Thorpeville
Moulton
Northampton
Northamptonshire
NN3 7TS

Trustees:

- A. Bonar
- C Davighi
- R Davighi
- R Goulborne
- R Taiby-Corcoran
- C Townsend

Bankers:

NatWest Bank
41 The Drapery
Northampton
NN1 2EY

Independent Examiners:

CVS Northamptonshire
32-36 Hazelwood Road
Northampton
NN1 1LN

FITNESS WITHOUT BOUNDARIES

FINANCIAL STATEMENT AND ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2020

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The members of the Board of Trustees of Fitness Without Boundaries present their report together with Financial Statements for the year ended 31 December 2020. The accounts have been prepared on a Receipts and Payments Accounts and Statement of Assets and Liabilities basis.

Structure, Governance

The charity operates in line with its governing constitution.

Trustees are appointed each year at the AGM. Candidates are elected by a majority vote at the AGM. Each of the trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment. Retiring members are eligible for re-election unless they have already served on the Board in any capacity for ten consecutive years.

Objectives & Activities

The aims and objectives of Fitness Without Boundaries are to enable community access to exercise for people with a disability or suffering from a long-term illness. The main objects are:

- To promote fitness and sports to people living and working in Northampton wishing to gain a Healthier lifestyle.
- To encourage participation in sport and Health activities in a safe and social environment.
- Improve the quality of life for those suffering from physical disabilities by encouraging the use of fitness equipment and facilities.
- To co-operate with local authorities NHS, GP surgeries and the local university in providing Fitness sessions to those who are referred and individual who wish to pursue a more active lifestyle.

- **Public Benefit Statement:**
- All activities provided by Fitness without Boundaries (FwB) are undertaken with the tenet that the activities offered are being done to benefit certain members of the public who reside in Northampton and the surrounding areas.
-
- Also in pursuing this aim the Trustees have due regard to the Charities Commission's guidance in section 4 of the Charities Act 2011.

Achievements and Performance

2020 was very much a year filled with surprises due to the coronavirus, which we did not see coming, or the changes that would be required to continue as a going concern. Our view of the future changed overnight and plans had to be rethought. And, it is with a huge vote of thanks to trustees, full-time and part-time employees, and volunteers for their understanding of the situation that we were able to continue to provide services to our clients via zoom sessions and video calls.

The year started off with much enthusiasm, evidenced by the number of people that used the community centre gym. The client base was steadily growing due to referrals from Northamptonshire services like the NHS and signposting from charities. This recognition certainly added value to the charity's work and was a testimony to its reputation as a reliable service provider.

In response to this growth, which for the most part came from clients that have a disability or a long-term illness, and living in neighbouring authorities, led the charity to in providing services in other local community centres. This was organised with the help of sponsors and partners such as Northamptonshire sport to help those who could not get to a mainstream gym.

Additionally, a program of rehabilitation exercise for those patients leaving hospital, was developed in partnership with the NHS and delivered under the guidance of qualified instructors. This work also helped to alleviate some of the pressure on the NHS.

Last year saw us in the second year of our grant from the National Lottery this has helped us so much and grow so much as well we are now filling our numbers in classes and that was up to February 2020 and we have had a lot of sponsors look at our small charity and feeling like that that we can become a bigger charity and have a potential of growth.

Our whole world changed in March when restrictions were imposed by Central Government due to the threat to public health created by the arrival of the coronavirus. This interruption was severe as nearly all clients who used the charity's services had to self-isolate or shield because of them being categorised as high risk.

The Government's compulsory nationwide lockdown resulted in the community gym being opened for only for two month of 2020. Furthermore, the vast majority of the charity's work takes place in local venues which very also forced to lockdown. This cast a shadow over the sustainability of the charity, which saw an immediate drop in revenue and employees being placed on furlough. The trustees, employees and volunteers decided to investigate putting all classes, one-to-one training, and information and advice on digital media platforms.

The charity was successful in obtaining additional support from the National Lottery Community Fund to acquire digital services, and from the Community Foundation for the purchase of personal protective equipment (ppe) and supplies to help prevent the spreading of the coronavirus, as and when community facilities could be used. The Government's help in providing support through the 'Job Retention Support' scheme has proved to be invaluable in helping the charity through these uncertain times, especially as there are no reserves to rely upon.

Financial Review

Unrestricted Income achieved for the year ending 31 December 2020 totaled £16,895 (2019: £17,406) and expenditure for the same period was £5,598 (2019: £12,895) giving a surplus for the year of £11,297 (2019: £4,511 surplus). This surplus was due in part to additional support from the National Lottery, support from the Government's Coronavirus Job Retention Scheme.

During the same period Restricted Income achieved totaled £66,984 (2019: £33,082) and expenditure incurred was £39,964 (2019: £21,471) giving a balance for the year of £39,753 (2019: £12,733).

The surplus is partly due to additional support received from The National Lottery Community Fund, and support from the Government's "Coronavirus Job Retention Scheme."

There were no pay increases during 2020, and all employees continue to be paid above the minimum wage.

The charity's medium term strategy remains working toward having 1-years unrestricted reserves to enable it to continue in the event of loss of contracts or grants. The level of reserve required is estimated to be £45,500.

The charity continues to hold a long-term loan from a member of the trustee board of £10,000 plus accrued at the year-end of £211.

Reserve Policy

The charity is striving towards having 1-years unrestricted income in reserve, which is estimates to be £45,500 based on 2020 activities. This will enable the charity to continue during a downturn while alternative funding / income streams are established. This policy is reviewed annually

Risk Assessment

The trustees have assessed the major risks to which the charity is exposed, particular those related to finance, the provisions of classes and the 'safeguarding of vulnerable clients. There are systems and procedures in place to mitigate exposure to these risks.

Looking to the future

One of the charity's key aim is to make good on our five year business plan in expanding and growing activities. This timetable has somewhat slipped due to coronavirus.

The charity is planning to bid for a further three-year grant from the National Lottery to support the work that has begun, and by which time it is anticipated that it be on a sustainable footing. However, it is recognized that there will always be a need for grant funding to help with small one-off projects along the way.

The events of 2020 has brought into sharp focus the need for sustainability. To this end the charity is committed to rebuilding services in a dedicated wellness gym. In addition to this, work is ongoing, in partnership with a local business, in developing a fitness app. There will be the promoting of community outreach programs in and around Northampton, as we as, encourage and educated people of all abilities of the benefits of health and fitness by provide exercise rehabilitation classes. Furthermore, work towards having 3-months' worth of 'Reserves' in a bid to future proof the charity when the economic outlook is poor and funding is hard to come by. And, establishing a fee paying membership of those willing and able to pay for classes.

A huge thanks goes to all trustees, employees, volunteers and users of the charity not only for their continued support but also, their commitment to making a better life.

Presented and approved by the board of trustees at a committee meeting held on 16th March 2022 and signed on their behalf.



Raphael Davighi Chair/Trustee



To the Members:
FITNESS WITHOUT BOUNDARIES
Registered Charity Number: 1160043

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

We have Independently Examined the Receipts and Payments Account and Statement of Assets and Liabilities on Pages 7 - 11, for financial year ending 31st December 2020.

Respective responsibilities of Members and Examiner

As members you are responsible for the preparations of the Accounts. The charity's trustees to consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(b) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and section 44(1)(c) of the Charities Act
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b)
- to state, whether particular matters have come to my attention

Basis of Independent Examiner's Report

Our examination was carried out in accordance with general Directions given by the Charity Commission and in accordance with Regulation 11 of the Charities Accounts Regulation 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' and the report is limited to those matters set out in the next statement.

Independent Examiner's Statement

In connection with our examination, no matter has come to our attention

- (1) which gives us reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
 - to prepare accounts which accord with the accounting records and to comply with general accounting requirements of the 2011 Act and section 44(1)(b) of the 2005 Act and Regulation 9 of the 2006 Regulation
 - have not been met or
- (2) to which in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Brenda Peers-Ross

Brenda Peers-Ross FMAAT ACIE

29th March 2022

RECEIPTS AND PAYMENTS ACCOUNT

For the Period 31st December 2020

	Notes	Unrestricted	Restricted	2020	Unrestricted	Restricted	Restated 2019
		£	£	£	£	£	£
Receipts							
Donations - Local Giving	2	500.00	-	500.00	500.00	-	500.00
Loan		-	-	-	10,000.00	-	10,000.00
Grants	1	12,730	57,175	69,905	-	33,082	33,082
Other income	2	3,665	9,809	13,474	6,906	-	6,906
Total receipts for the Year		16,895	66,984	83,879	17,406	33,082	50,488
Payments							
Charitable activities	3	5,598	39,964	45,562	12,895	21,471	34,366
		-	-	-	-	-	-
Total Payments for the Year		5,598	39,964	45,562	12,895	21,471	34,366
Net Receipts/(Payments)		11,297	27,020	38,317	4,511	11,611	16,122
Total funds brought forward		10,308	12,733	23,041	5,797	1,122	6,919
Total funds carried forward		21,605	39,753	61,358	10,308	12,733	23,041

STATEMENT OF ASSETS AND LIABILITIES

For the Period 31st December 2020

As At 31st December 2020


	Notes	Unrestricted £	Restricted £	2020 £	Unrestricted £	Restricted £	2019 £ Restated
Assets:							
Cash at bank and in hand	4	21,605	39,753	61,358	10,308	12,733	23,041
Debtors		-	30	30	455	133	588
		21,605	39,783	61,388	10,763	12,866	23,629
Liabilities							
Creditors: other		-	-	-	-	45	45
creditors: HMRC		-	37	37	-	58	58
Creditors: accrual		-	920	920	-	600	600
Creditor: Loan plus interest		10,754	-	10,754	10,543	-	10,543
		10,754	957	11,711	10,543	703	11,246
Net Assets		10,851	38,826	49,677	21,306	12,163	12,383

Reconciliation of Funds

Unrestricted/Designated Reserves

General reserve	6	21,605	-	21,605	10,308	-	10,308
Restricted reserve	5	-	39,753	39,753	-	12,733	12,733
		21,605	39,753	61,358	10,308	12,733	23,041

Presented and approved by the Trustees at a committee meeting held on 14th March 2022.
and signed on their behalf.


Robert Goulborne Trustee/Chair

For the Period 31st December 2020

	Unrestricted	Restricted	2020	Unrestricted	Restricted	2019
	£	£	£	£	£	£
Note 1						
Grants						
Big Lottery	-	39,145	39,145	-	33,082	33,082
Big Lottery - Covid 19 Support	-	18,030	18,030	-	-	-
NCC - Tackling Inequalities	2,480	-	2,480	-	-	-
NCF - Queens Fund	10,250	-	10,250	-	-	-
	-	-	-	-	-	-
	12,730	57,175	69,905	-	33,082	33,082

Note 2						
Other income						
Donation - Just Giving	500	-	500	500	-	500
Other income	-	-	-	-	-	-
HMRC JRS income	-	9,809	9,809	-	-	-
Fees and charges	3,665	-	3,665	6,906	-	6,906
	4,165	9,809	13,974	7,406	-	7,406

Note 3 Charitable Activities

Payments :						
Salaries	-	17,564	17,564	-	6,139	6,139
DBS checks	-	-	-	-	56	56
Protective clothing	375	-	375	-	-	-
Printing, stationery	2	-	2	-	-	-
Administration support	186	1,703	1,889	-	525	525
Drop box	-	10	10	-	-	-
Telephones	1,160	1,268	2,428	323	90	413
Equipment	961	-	961	-	5,105	5,105
Planning	-	3,000	3,000	-	-	-
General subscriptions	-	96	96	-	-	-
Website , internet video	339	256	595	43	-	43
CSN Lodge Farm rent	-	150	150	-	2,303	2,303
CSN rent	1,913	1,969	3,882	3,528	-	3,528
Premises hire	-	-	-	1,688	40	1,728
Books	30	-	30	-	-	-
Insurance	-	1,427	1,427	48	1,300	1,348
Training expenses	120	140	260	-	625	625
Training volunteers	-	150	150	-	-	-
Supplies and services	512	310	822	163	34	197
Education and training	-	40	40	-	1,568	1,568
Instructors	-	9,935	9,935	7,102	2,866	9,968
Publicity and marketing	-	1,946	1,946	-	820	820
	5,598	39,964	45,562	12,895	21,471	34,366

Note 4						
Cash at Bank						
Nat West current account	10,931	-	10,931	10,308	-	10,308
Nat West account	10,674	39,753	50,427	-	12,733	12,733
	21,605	39,753	61,358	10,308	12,733	23,041

NOTES TO THE ACCOUNTS

For the Period 31st December 2020

Note 5 Restricted Funds	01.01.20			Transfer Between Funds	31.12.20 Closing Balance
	Opening Balance	Incoming Resource:	Resources Expended		
Big Lottery - Covid-19 support	-	18,030	-	-	18,030
Big Lottery	12,733	39,145	(30,155)	-	21,723
JRS claims, other	-	9,809	(9,809)	-	-
	12,733	66,984	(39,964)	-	39,753

Big Lottery - Covid 19 - to provide support for the Charity because of activity interruptions due to the pandemic.
Big Lottery - to provide the community a specialised place for disabled and people with long-term illness to exercise.

Note 6 Unrestricted / Designated reserves	01.01.20			Transfer Between Funds	31.12.20 Closing Balance
	Opening Balance	Incoming Resource:	Resources Expended		
	£	£	£	£	£
General Reserve	10,308	4,165	(3,118)	-	11,355
Designated: NCC Tackling Inequalities	-	2,480	(2,480)	-	-
Designated: NCF Queens Fund	-	10,250	-	-	10,250
	10,308	16,895	(5,598)	-	21,605

NCC grant - is to restart 'Get-up and Go' classes after Covid 19.
NCF Queens Fund - to provide a provision of 'Wellness Sessions ' both on and offline for cancer and other rehab patients.

Note 7
Ultimate Controlling Party
The charity is under the direct control of it's board of Trustees, the names of whom are shown at the beginning of the Trustee's Report.

PRINCIPAL ACCOUNTING POLICIES

FOR THE YEAR ENDED 31st December 2020

Accounting Policies

The financial statements have been prepared under the historical cost convention.
The financial statements of the Charity, which is a public benefit entity under FRS102, have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice SORP (FRS102) issued on 1st October 2019, applicable UK Accounting Standards and the Charities Act 2011.

Format

The Charity has taken advantage of the provisions of the Charities Act 2011 and presented an income and expenditure account in the form of a Receipts and Payments, and Statement of Assets and Liabilities basis for small entities .

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated funds is set out in the notes to the financial statements.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes.

Incoming resources

All incoming resources are included in the Receipts and Payments account when received by the charity. Grants are brought into account on a when received.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Resources expended

All expenditure is accounted for on an payable basis and has been classified under headings that aggregate all costs related to the category. Expenditure is stated inclusive of value added tax.

Tangible fixed assets and depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets by instalments over the expected useful lives. The period generally applicable are:

Freehold property	50 years	straight line method
Motor vehicles	4 years	straight line method
Fixtures and fitting	5 years	straight line method
Computer and IT equipment	3 year	straight line method

Intangible income

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the financial statements since it is not considered practicable to quantify such income.

Reserves

The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets. Not all grants/course income are received at the beginning of the financial others are received in arrears.

Risk

The trustees do not believe the Charity is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts.
The organisation has employer and public liability insurance to protect it in the case of a claim.