

Registered Charity Number: 1160043

FITNESS WITHOUT BOUNDARIES

RECEIPTS AND PAYMENT ACCOUNTS

STATEMENT OF ASSETS AND LIABILITIES

AND TRUSTEES REPORT

YEAR ENDING 31 DECEMBER 2022

FITNESS WITHOUT BOUNDARIES

FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2022

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FITNESS WITHOUT BOUNDARIES

**FINANCIAL STATEMENTS AND ANNUAL REPORT
FOR THE YEAR ENDING 31 DECEMBER 2022**

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Registered Charity Number: 1160043

Registered Address: 15 Thorpeville
Moulton
Northampton
Northamptonshire
NN3 7TS

Trustees: 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 2022

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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 2022. 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

During our last year we have had a lot of ups and downs within the charity. We have we have inserted our name and brand into the local medical sector and now I'll getting referrals without having to go through other organisations and they're coming direct.

This is due to the hard work of all our team and the fact we have now growing as a team and will be looking at employing I never member staff call Paula to help within the Wellness gym and outreach programmes.

The financial side is looking a bit down this year as we've had to deal with just living increase and also having our rents and other municipals increased which we were not planned for. So this year we have increased our planning to expand our business and to make sure that there is enough financial viability to keep the charity growing at the sustainable rate.

Over the last. We have had a lot of grants some of them have been a small grant and some of them have been larger grants.

The smaller grants have been the magic grant from post code lottery of 500 pounds which was used to help set up our night-time yoga at Moulton community centre.

Our big-time grant was the together fund from sports England and Northamptonshire sport. This grant was about £5,000 pounds start and set out to help increase the numbers and this is the influence into local communities and certain ethnic backgrounds within the Northampton and using our Wellness gym for these activities I didn't make it ups.

The other big grant we had was another together fund this time working with Sport England and Hertfordshire sports. This fund was for about £2,000 and using it in Letchworth area to do Seated exercises and Otago sessions.

We are using the five-year plan and also changing it as we go along to make sure we are stable and can deal with anything that comes along. We have had a few setbacks, and we are not where we should be with the financial money this is an after effect of the global crisis and COVID, so we are at least two years behind schedule. We are going to ask the National Lottery for more support to help us grow and after that we will have to stand on our own two feet which is what we've always said we will do.

We're now using the Wellness gym as a base and have increased the hours of opening. we are also doing outreach two other little villages around Northamptonshire this is because of with demand and that we are being asked to do so by the local commissioning group. The plan is to make these outreach our profitable side and all the income in the Wellness gym to pay for all the outgoings of the charity. This should mean that we are becoming more profitable and that our stabilisation within the sector and what we are looking for to expand into should be within reach within the next few

years. Over the next period of time we will be increasing our part time staff which will help bring down the wages bill for instructors to do this we have to be competitive so we are offering a picture bigger pay packet and also holiday hours for the hours that they are working we're still making sure that they are only having statutory sick pay time but this helps us keep control of the hours that they are doing and that we can increase our service. We are also trying to add one more member of staff if we can get enough money behind us so that all days are covered just in case one of us is off ill or if we need to go on holiday.

Financial Review

Unrestricted Income achieved for the year ending 31 December 2022 totaled £32,469 (2021: £6,132) and expenditure for the same period was £28,914 (2021: £14,864) giving a surplus for the year of £3,555 (2021 £8,732 loss).

During the same period Restricted Income achieved totaled £46,806 (2021: £36,995) and expenditure incurred was £49,014 (2021: £53,788) giving a loss for the year of £2,208 (2021: £16,793 loss).

There were no pay increases during 2022, 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. Accrued interest on the loan for 2022 totalled £219 making the total interest payable at the year-end £1,188 (2021: £315).

Reserve Policy

The charity is striving towards having 1-years unrestricted income in reserve, which is estimates to be £45,500 based on 2022 activities. This will enable the charity to continue during a downturn while alternative funding / income streams are established. This policy is reviewed annually.

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FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2022

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Risk Assessment

The trustees have assessed the major risks to which the charity is exposed, 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.

Presented and approved by the board of trustees at a committee meeting held on 9th December 2023 and signed on their behalf.

 D. 9/12/2023

Raphael Davighi

Chair/Trustee

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

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INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Responsibilities and basis of report.

I have Independently Examined the Financial Statements on Pages 7 -11, for the financial year ending 31st December 2022.

Respective responsibilities of Trustees and Examiner

As the charity's trustees, you are responsible for the preparations of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act"). The charity's Trustees consider an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

I report on my examination of the Charity'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.

Basis of Independent Examiner's Report

My examination was carried out in accordance with general Directions given by the Charity Commission and in accordance with section 145 of the Charities Act 2011. 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 view', and the report is limited to those matters set out in the next statement.

Independent Examiner's Statement

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

- the accounting records were not kept in accordance with section 130 of the 2011 Act: or
- the accounts did not accord with the accounting records.

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.

Brenda Peers-Ross

Brenda Peers-Ross FMAAT ACIE
12th December 2023

RECEIPTS AND PAYMENTS ACCOUNT

For the Period 31st December 2022

	Notes	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	Restated 2021 £
Receipts							
Donations - Local Giving	2	-	-	-	500.00	-	500.00
Loan		-	-	-	-	-	-
Grants	1	17,807	46,806	64,613	1,080	34,583	35,663
Other income	2	14,662	-	14,662	4,552	2,412	6,964
Total receipts for the Year		32,469	46,806	79,275	6,132	36,995	43,127
Payments							
Charitable activities	3	28,914	49,014	77,928	14,864	53,788	68,652
Total Payments for the Year		28,914	49,014	77,928	14,864	53,788	68,652
Net Receipts/(Payments)		3,555	(2,208)	1,347	(8,732)	(16,793)	(25,525)
Total funds brought forward		12,873	22,960	35,833	21,605	39,753	61,358
Total funds carried forward		16,428	20,752	37,180	12,873	22,960	35,833

STATEMENT OF ASSETS AND LIABILITIES

For the Period 31st December 2022

As At 31st December 2020

	Notes	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £ Restated
Assets:							
Cash at bank and in hand	4	16,428	20,752	37,180	12,873	22,960	35,833
Debtors		526	-	526	-	-	-
		16,954	20,752	37,706	12,873	22,960	35,833
Liabilities							
Creditors: other		(60)	(1,000)	(1,060)	(360)	(120)	(480)
creditors: HMRC		-	-	-	-	-	-
Creditors: accrual		-	(467)	(467)	-	(720)	(720)
Creditor: Loan plus interest		(11,188)	-	(11,188)	(10,969)	-	(10,969)
		(11,248)	(1,467)	(12,715)	(11,329)	(840)	(12,169)
Net Assets		5,706	22,219	24,991	1,544	22,120	23,664

Reconciliation of Cash Funds

Unrestricted/Designated Reserves

General reserve	6	16,428	-	16,428	11,773	-	12,873
Restricted reserve	5	-	20,752	20,752	-	22,960	22,960
		16,428	20,752	37,180	11,773	22,960	35,833

Presented and approved by the Trustees at a committee meeting held on 9th December 2023
and signed on their behalf.

Raphael Davighi N. 9/12/2023
Raphael Davighi Trustee/Chair

FITNESS WITHOUT BOUNDARIES

NOTES TO THE ACCOUNTS

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For the Period 31st December 2022

	Unrestricted £	Restricted £	2022 £	Unrestricted £	Restricted £	2021 £
Note 1						
Grants						
Big Lottery	-	46,806	46,806	-	34,583	34,583
SNW	3,370	-	3,370	-	-	-
NNC	5,465	-	5,465	1,080	-	1,080
Th Barrett Development	1,500	-	1,500	-	-	-
Parkinson's Society	1,228	-	1,228	-	-	-
NCC	4,254	-	4,254	-	-	-
Various	1,990	-	1,990	-	-	-
	17,807	46,806	64,613	1,080	34,583	35,663

Note 2

Other income

Donation - Local Giving	-	-	-	500	-	500
Other: JRS	-	-	-	-	2,412	2,412
Other: Go Cardless	-	-	-	563	-	563
Other: Income	619	-	619	411	-	411
Fees and charges	14,043	-	14,043	3,578	-	3,578
	14,662	-	14,662	5,052	2,412	7,464

Note 3 Charitable Activities

Payments :

Salaries	3,636	2,412	6,048	2,520	4,102	6,622
DBS checks	-	-	-	52	-	52
Printing, stationery	319	-	319	26	260	286
Administration support	-	4,800	4,800	1,050	3,619	4,669
Telephones	2,604	394	2,998	1,433	1,674	3,107
Equipment	3,527	543	4,070	2,954	-	2,954
General subscriptions	96	-	96	242	-	242
Website , internet video	3,306	-	3,306	-	2,746	2,746
Rent Moulton Park	306	36	342	-	-	-
CSN rent	-	9,001	9,001	-	6,433	6,433
Premises hire	-	-	-	367	3,128	3,495
Oundle Fitness Line	186	350	536	-	-	-
Oundle Town rent	98	-	98	-	-	-
Rushden rent	445	443	888	-	-	-
Insurance	2,005	-	2,005	-	1,453	1,453
Training expenses	-	395	395	-	40	40
Trustees expenses	-	-	-	170	-	170
Sundry expenses	462	-	462	-	-	-
Video production	1,050	4,550	5,600	-	-	-
Instructors	4,098	25,990	30,088	6,050	9,931	15,981
Internet	-	-	-	-	638	638
Software	4,953	-	4,953	-	6,874	6,874
Publicity and marketing	486	100	586	-	11,974	11,974
Independent examination 2 years	1,337	-	1,337	-	918	918
	28,914	49,014	77,928	14,864	53,788	68,652

Note 4

Cash at Bank

Nat West current account	(2,572)	5,259	2,687	10,969	-	10,969
Nat West account	-	15,493	15,493	1,904	22,960	24,864
Nat West Business Reserve	19,000	-	19,000	-	-	-
	16,428	20,752	37,180	12,873	22,960	35,833

NOTES TO THE ACCOUNTS

For the Period 31st December 2022

Note 5	01.01.22			Transfer	31.12.22
Restricted Funds	Opening	Incoming	Resources	Between	Closing
	Balance	Resource	Expended	Funds	Balance
Big Lottery	20,548	46,806	(46,602)	-	20,752
JRS claims, other	2,412	-	(2,412)	-	-
	22,960	46,806	(49,014)	-	20,752

Big Lottery - to provide the community a specialised place for disabled and people with long-term illness to exercise.

Note 6	01.01.22			Transfer	31.12.22
Unrestricted / Designated reserves	Opening	Incoming	Resources	Between	Closing
	Balance	Resource	Expended	Funds	Balance
	£	£	£	£	£
General Reserve	11,773	32,469	(28,914)	1,100	16,428
Designated: NCC Tackling Inequalities	1,080	-	-	(1,080)	-
Designated: NCF Queens Fund	20	-	-	(20)	-
	12,873	32,469	(28,914)	-	16,428

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 2022

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.