

Registered Charity Number: 1160043

FITNESS WITHOUT BOUNDARIES

RECEIPTS AND PAYMENT ACCOUNTS

STATEMENT OF ASSETS AND LIABILITIES

AND TRUSTEES REPORT

YEAR ENDING 31 DECEMBER 2023

FITNESS WITHOUT BOUNDARIES

FINANCIAL STATEMENTS AND ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2023

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FITNESS WITHOUT BOUNDARIES

**FINANCIAL STATEMENTS AND ANNUAL REPORT
FOR THE YEAR ENDING 31 DECEMBER 2023**

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Registered Charity Number: 1160043

Registered Address: Lodge Farm Community Centre
Crestwood Road
Northampton
Northamptonshire
NN3 8JJ

Trustees: C Davighi (Chair from 17.08.24)
R Davighi (Chair until 17.08.24)
R Goulborne
R Taiby-Corcoran
C Townsend

Bankers: NatWest Bank
41 The Drapery
Northampton
NN1 2EY

Independent Examiners: Brenda Peers-Ross
29 Drift Road
Selsey
West Sussex
PO20 0PW

FITNESS WITHOUT BOUNDARIES

FINANCIAL STATEMENT AND ANNUAL REPORT FOR THE YEAR ENDING 31 DECEMBER 2023

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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 2023. 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.
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- **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 the last year Fitness Without Boundaries (FWB) has been able to obtain numerous grants for different sessions of work that we have been taking on last year.

Those grants have been from Northamptonshire sport, postcode lottery, National lottery Awards for all, Northampton council (weight management), Parkinson's, National Lottery community fund, Energy firm.

FWB has been coming through some testing times last year and has now become through it with some great partnership work from Spring social prescribers and Northamptonshire Careers to help sell our charity and show case what we are all about.

Fwb has had 100 + new clients come through our charity, so it shows that our charity is getting recognised through its marketing approach and its word of mouth through the specialists we deal with.

FWB has used its yestobeingfit outreach programme to expand its area and classes we do in the community.

FWB has been turned down with national lottery UK fund this year and our five-year plan. We are still going back with a new revised plan in May to see if we can go for it. We have also now been turned down from community awards from the national lottery.

Some of their problems is reporting and also in the late of getting the accounts in which has not been our fault, and we need to chase this up and get better with this and the outside partners that verify us.

This will mean come September 2024 we will be running a very tight ship as we won't have any grant money to help us so we will need to keep cost down to minimum and also get as much profit in without hindering the good work which we have already done.

We will be using more consultants to do our classes, and wellness talks as this one way to bring down our bills as much as we can.

Financial Review

Unrestricted Income achieved for the year ending 31 December 2023 totaled £45,204 (2022: £32,469) and expenditure for the same period was £44,582 (2022: £28,914) giving a surplus for the year of £620 (2022: £3,555).

During the same period Restricted Income achieved totaled £51,407 (2022: £46,806) and expenditure incurred was £49,193 (2022: £49,014) making the movement in the year of £2,214 (2022: £2,208).

There were no pay increases during 2023, 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 £44,584.

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 2023 totalled £224 (2022: £219) making the total interest payable at the year-end £1,412 (2022: £1,188).

Reserve Policy

The charity is striving towards having 1-years unrestricted income in reserve, which is estimates to be £44,584 based on 2023 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, 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 29th November 2024 and signed on their behalf.


Catherine Davighi Chair/Trustee

Brenda Peers-Ross
29 Drift Road
Selsey
Chichester
West Sussex
PO20 0PW

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 to 11, for the financial year ending 31st December 2023.

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 and 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
28th January 2025

RECEIPTS AND PAYMENTS ACCOUNT

For the Period 31st December 2023

	Notes	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	Restated 2022 £
Receipts							
Donations - Local Giving	2	500.00	-	500.00	500.00	-	500.00
Loan		-	-	-	-	-	-
Grants	1	19,941	51,407	71,348	17,807	46,806	64,613
Other income	2	24,763	-	24,763	14,162	-	14,162
Total receipts for the Year		45,204	51,407	96,611	32,469	46,806	79,275
Payments							
Charitable activities	3	26,912	66,865	93,777	28,914	49,014	77,928
Total Payments for the Year		26,912	66,865	93,777	28,914	49,014	77,928
Net Receipts/(Payments)		18,292	-15,458	2,834	,3555	(2,208)	,1347
Total funds brought forward		16,428	20,752	37,180	12,873	22,960	35,833
Total funds carried forward		34,720	5,294	40,014	16,428	20,752	37,180

STATEMENT OF ASSETS AND LIABILITIES

For the Period 31st December 2023

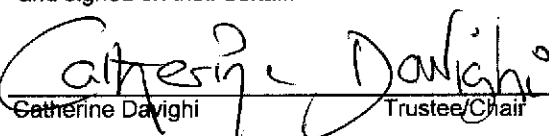
As At 31st December 2020

	Notes	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £ Restated
Assets:							
Cash at bank and in hand	4	34,720	5,294	40,014	16,428	20,752	37,180
Debtors		127	-	127	526	-	526
		34,847	5,294	40,141	16,954	20,752	37,706
Liabilities							
Creditors: other		(70)	-	(70)	(60)	(1,000)	(1,060)
creditors: HMRC		-	-	-	-	-	-
Creditors: accrual		(420)	-	(420)	-	(467)	(467)
Creditor: Loan plus interest		(11,412)	-	(11,412)	(11,188)	-	(11,188)
		(11,902)	-	(11,902)	(11,248)	(1,467)	(12,715)
Net Assets		22,945	5,294	28,239	5,706	19,285	24,991

Reconciliation of Cash Funds
Unrestricted/Designated Reserves

General reserve	6	34,720	-	34,720	16,428	-	16,428
Restricted reserve	5	-	5,294	5,294	-	20,752	20,752
		34,720	5,294	40,014	16,428	20,752	37,180

Presented and approved by the Trustees at a committee meeting held on 29th November 2024
and signed on their behalf.


Catherine Davighi Trustee/Chair

FITNESS WITHOUT BOUNDARIES

NOTES TO THE ACCOUNTS

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For the Period 31st December 2023

	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Note 1						
Grants						
Big Lottery	-	51,407	51,407	-	46,806	46,806
SNW	240	-	240	3,370	-	3,370
NNC	5,000	-	5,000	5,465	-	5,465
Th Barrett Development	-	-	-	1,500	-	1,500
Parkinson's Society	2,700	-	2,700	1,228	-	1,228
NCC	-	-	-	4,254	-	4,254
NGED We OLC	7,680	-	7,680	-	-	-
Various	4,321	-	4,321	1,990	-	1,990
	19,941	51,407	71,348	17,807	46,806	64,613

Note 2

Other income

Donation - Local Giving	500	-	500	-	-	-
Other: Go Cardless	10,021	-	10,021	-	-	-
Other: Income	2,552	-	2,552	619	-	619
Fees and charges	12,190	-	12,190	14,043	-	14,043
	25,263	-	25,263	14,662	-	14,662

Note 3 Charitable Activities

Payments :

Salaries	-	5,023	5,023	3,636	2,412	6,048
DBS checks	-	-	-	-	-	-
Printing, stationery	1,811	-	1,811	319	-	319
Administration support	-	5,520	5,520	-	4,800	4,800
Telephones, mobiles	2,077	440	2,517	2,604	394	2,998
Equipment	7,060	111	7,171	3,527	543	4,070
General subscriptions	1,240	-	1,240	96	-	96
Website , internet video	1,851	833	2,684	3,306	-	3,306
Rent Moulton Park	1,202	786	1,988	306	36	342
CSN rent	937	15,000	15,937	-	9,001	9,001
Premises hire	655	73	728	-	-	-
Oundle Fitness Line	98	294	392	186	350	536
Oundle Town rent	280	-	280	98	-	98
Rushden rent	320	160	480	445	443	888
Insurance	1,593	-	1,593	2,005	-	2,005
Training expenses	1,027	70	1,097	-	395	395
Sundry expenses	-	-	-	462	-	462
Video production	-	8,493	8,493	1,050	4,550	5,600
Instructors	2,150	29,582	31,732	4,098	25,990	30,088
Internet	501	-	501	-	-	-
Software	3,708	-	3,708	4,953	-	4,953
Publicity and marketing	402	-	402	486	100	586
Independent examination	-	480	480	1,337	-	1,337
	26,912	66,865	93,777	28,914	49,014	77,928

Note 4

Cash at Bank

Nat West current account	14,539	-	14,539	2,572	5,259	2,687
Nat West account	5,990	5,294	11,284	-	15,493	15,493
Nat West Business Reserve	14,191	-	14,191	19,000	-	19,000
	34,720	5,294	40,014	16,428	20,752	37,180

NOTES TO THE ACCOUNTS

For the Period 31st December 2023

Note 5 Restricted Funds	01.01.23			Transfer	31.12.23
	Opening Balance	Incoming Resources	Resources Expended	Between Funds	Closing Balance
Big Lottery	20,752	51,407	(66,865)	-	5,294
	20,752	51,407	(66,865)	-	5,294

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

Note 6 Unrestricted / Designated reserves	01.01.23			Transfer	31.12.23
	Opening Balance £	Incoming Resources £	Resources Expended £	Between Funds £	Closing Balance £
General Reserve	16,428	45,204	(26,912)	-	34,720
	16,428	45,204	(26,912)	-	34,720

Note 7

Ultimate Controlling Party

The charity is under the direct control of its 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 2023

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.