

# FITMUMS AND FRIENDS

England & Wales · Charity number 1173919

## Details

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Other names	FITMUMS & FRIENDS
Status	Registered
Legal form	CIO
Registered	2017-07-24
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** Yorkshire Accountancy Ltd  
123 Hallgate  
Cottingham  
HU16 4DA

**Phone** 07870654586

**Email** [admin@fitmums.org.uk](mailto:admin@fitmums.org.uk)

**Website** [www.fitmums.org.uk](http://www.fitmums.org.uk)

## Activities

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**Objects:** (1) THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION FOR ATHLETICS, IN PARTICULAR RUNNING.(2) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION IN PARTICULAR BY THE PROVISION FOR ATHLETICS, IN PARTICULAR RUNNING AND FITNESS WALKING.

## Classification

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- **How:** Provides Services
- **What:** Amateur Sport
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

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- City Of York
- Doncaster
- East Riding Of Yorkshire
- Kingston Upon Hull City
- North East Lincolnshire
- North Yorkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£236,259	£219,804	-	-
2023-12-31	£223,534	£174,918	-	-
2022-12-31	£183,488	£171,715	-	-
2021-12-31	£98,512	£91,388	-	-
2020-12-31	£83,132	£68,030	-	-

## Trustees

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Name	Role	Appointed
<b>ANTHONY NIGEL SUTTON</b>	Chair	2017-02-10
Alasdair Hunter		2024-11-14
Hannah Elizabeth Horth		2024-01-09
Leigh Cathryn Hudson		2026-03-23
SUSAN DIANA LEE		2017-02-10

**FITMUMS AND FRIENDS**

England & Wales - Charity number 1173919

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# Accounts

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Fitmums And Friends

Charity No. 1173919

Company No. CE011383

Trustees' Report and Unaudited Accounts

31 December 2024

Fitmums And Friends  
Contents

	Pages
Trustees' Annual Report	2 to 5
Independent Examiners Report	6
Statement of Financial Activities	7
Summary Income and Expenditure Account	8
Balance Sheet	9
Notes to the Accounts	10 to 20
Detailed Statement of Financial Activities	21 to 22

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

#### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE011383

Charity No. 1173919

Registered Office

123 Hallgate  
Cottingham  
HU16 4DA

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

P. Broad  
H. Horth  
A. Hunter  
S. Lee  
A. N. Sutton

Tony is Chief Executive Officer of The Rugby Football League and has been the Chair of Trustees since February 2017. He brings experience in sport, education and charity sectors and as a Chartered Accountant acts as the Board's lead for Finance.

Sue has over 30 years public sector experience in marketing, communications and public engagement roles within Hull. She has worked within the NHS since 2004 and her current role is that of Deputy Director of Communications, Marketing and Engagement for NHS Humber and North Yorkshire Integrated Care Board.

Phoebe joined the board of Fitmums in April 2019. Her background is in fundraising and volunteer management and she has worked with several different charities across the region in these roles. She currently works with a wide range of partners advising on strategy and fundraising as well as following her own business interests.

Hannah Horth joined the board of Fitmums on 9 January 2024. Her background is in Law and is an experienced solicitor with a demonstrated history of working in the law practice industry. Skilled in Legal Assistance, Arbitration, International Arbitration, Maritime Law, and Dispute Resolution.

Accountants

Yorkshire Accountancy Limited  
123 Hallgate  
Cottingham  
East Yorkshire  
HU16 4DA

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

Fitmums and Friends' objectives are as follows:

- The promotion of community participation in healthy recreation in particular by the provision of physical activity that provides support, motivation and opportunity for people of all ages by all or any of the following means:
  - the engagement of people of all ages to participate in a variety of physical activity options targeted to meet the unique needs of individuals;
  - the provision of high quality athletics coaching support in a safe and nurturing environment to enable individuals to reach their desired potential;
  - the provision of stimulating, fun and appropriately challenging activities that engage participants and sustain long term interest;
  - the provision of family friendly exercise options recognising the particular needs of parents and children;
- the promotion of individual self-esteem and confidence through participation in exercise;
- the provision of high quality training courses facilitated by experienced and suitably qualified staff;
- the employment of (or use of freelance) staff that are suitably qualified, trained, and friendly who focus on supporting everyone regardless of ability;
  - the opportunity of improved job prospects for local communities by their participation in local exercise schemes which promote the role of volunteers and in doing so provide training / mentoring opportunities which encourage self-development;
- to attract local, regional, national, European and other funding for the benefit of local community areas.

### Overview of Our Work

Fitmums and Friends exists to make physical activity accessible, enjoyable, and inclusive for people of all ages and abilities. Our community-based sessions include running, fitness walking, Nordic walking, cycling, junior athletics, and family-friendly activities, delivered by an inspiring team of volunteers across Yorkshire. Alongside these activities, we also provide specialist programmes to support people through life's challenges. These include groups for those who are bereaved, affected by sight loss, managing the peri-menopause and menopause, and for people with additional needs. We know that taking part in activity can transform health and wellbeing, but we also recognise that many people need extra support to get started. That's why we offer a range of personalised support — from a reassuring text before a session, to meeting outside a venue, or even a one-to-one chat in a café — ensuring that no one feels alone when taking their first steps with us.

Our extensive volunteer structure is at the heart of the charity. Volunteers not only deliver sessions but also gain opportunities for training, qualifications, and valuable experience.

## ACHIEVEMENTS AND PERFORMANCE

To sustain and grow our work, Fitmums and Friends continues to generate income from membership, kit sales, charitable donations, grant funding, and programme delivery. We are committed to diversifying our income streams to ensure the charity remains resilient and sustainable, enabling us to keep supporting our communities long into the future.

## FINANCIAL REVIEW

The Trustee Board have assessed the financial obligations of the charity and have determined that the level of reserves required by the charity should equate to 40% of annual expenditure.

Fitmums and Friends prepares a budget annually and this is reviewed by the board and agreed by the Trustees. At each meeting, the Board receives a report of the financial activity in the period since its last meeting.

The Trustees have been mindful of Sport England's A code for Sports Governance as a guide for best practice and have worked to align with the requirements of the code in relation to finance.

Total expenditure for the year as a percentage of reserves at the balance sheet date are as follows:

	Unrestricted	Restricted	Total
Closing Reserves	44,813	82,219	127,032
% of annual expenditure	31.56%	105.67%	57.79%

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Charity constitution

The charity operates as a Charitable Incorporated Organisation (CIO) and is controlled by its governing documents; its constitution is dated 10 February 2017.

The members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

### Recruitment and appointment of new Trustees

The Trustees have been appointed in accordance with the charity's constitution, and there are currently four Trustees.

### Organisational structure

The charity Trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity Trustee:

- (a) to exercise his or her powers and to perform his or her functions in his or her capacity as a Trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- (b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
  - (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
  - (ii) if he or she acts as a charity Trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Fitmums And Friends  
Trustees Annual Report

Number of charity Trustees

- (a) There must be at least three charity Trustees. If the number falls below this minimum, the remaining Trustee or Trustees may act only to call a meeting of the charity Trustees, or appoint a new charity Trustee.
- (b) The maximum number of charity Trustees is 12. The charity Trustees may not appoint any charity Trustee if as a result the number of charity Trustees would exceed the maximum.

The Trustees would also like to thank all staff, volunteers, members and participants for their efforts throughout the year.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.N. Sutton  
Trustee  
10 October 2025

I report to the charity trustees on my examination of the financial statements of Fitmums And Friends for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Yorkshire Accountancy Limited

123 Hallgate

Cottingham

East Yorkshire

HU16 4DA

10 October 2025

Fitmums And Friends  
Statement of Financial Activities  
for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	4	33,144	100,190	133,334	156,760
Other trading activities	5	101,180	1,745	102,925	66,774
Total		134,324	101,935	236,259	223,534
Expenditure on:					
Raising funds	6	19,280		19,280	17,511
Charitable activities	7	91,398	77,809	169,207	12,176
Other	8	31,317		31,317	136,356
Total		141,995	77,809	219,804	166,043
Net gains on investments		-	-	-	-
Net income	9	(7,671)	24,126	16,455	57,491
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(7,671)	24,126	16,455	57,491
Other gains and losses					
Net movement in funds		(7,671)	24,126	16,455	57,491
Reconciliation of funds:					
Total funds brought forward		52,484	58,093	110,577	53,086
Total funds carried forward		44,813	82,219	127,032	110,577

Fitmums And Friends  
Summary Income and Expenditure Account  
for the year ended 31 December 2024

	2024 £	2023 £
Income	236,259	223,534
Gross income for the year	<u>236,259</u>	<u>223,534</u>
Expenditure	217,655	174,918
Depreciation and charges for impairment of fixed assets	2,149	(8,875)
Total expenditure for the year	<u>219,804</u>	<u>166,043</u>
Net income before tax for the year	16,455	57,491
Net income for the year	<u>16,455</u>	<u>57,491</u>

Fitmums And Friends

Balance Sheet

at 31 December 2024

Company No. CE011383	Notes	2024 £	2023 £
Fixed assets			
Intangible assets	12	-	-
Tangible assets	13	3,614	2,839
		<u>3,614</u>	<u>2,839</u>
Current assets			
Debtors	14	1,745	11,150
Cash at bank and in hand		129,055	132,814
		<u>130,800</u>	<u>143,964</u>
Creditors: Amount falling due within one year	15	(7,382)	(36,226)
Net current assets		123,418	107,738
Total assets less current liabilities		127,032	110,577
Net assets excluding pension asset or liability		127,032	110,577
Total net assets		<u>127,032</u>	<u>110,577</u>
The funds of the charity			
Restricted funds	16		
Restricted income funds		82,219	58,093
		<u>82,219</u>	<u>58,093</u>
Unrestricted funds	16		
General funds		17,643	52,484
Designated funds		27,171	-
		<u>44,813</u>	<u>52,484</u>
Total funds		<u>127,032</u>	<u>110,577</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 10 October 2025

And signed on its behalf by:

A.N. Sutton

Trustee

10 October 2025

for the year ended 31 December 2024

## 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

### Fund accounting

**Unrestricted funds** Can be used in accordance with the charitable objectives at the discretion of the Trustees.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** Can only be used 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.

### Income

**Recognition of income** All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

#### Expenditure

Recognition of expenditure      Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Expenditure on raising funds      These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities      These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable      All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs      These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure      These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment      33% Straight line

Fixtures and fittings      15% Straight line

#### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

#### Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Goodwill      20% Straight line

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

## Fitmums And Friends

### Notes to the Accounts

#### Trade and other 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.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

#### Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

#### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

#### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

#### Leased assets

Rentals paid under operating leases are charged in the Statement of Financial Activities on a straight line basis over the period of the lease.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

#### Pension costs

The charity operates a defined contribution plan for its employees. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The charity is a Charitable Incorporated Organisation.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	49,988	106,772	156,760
Other trading activities	66,774	-	66,774
Total	<u>116,762</u>	<u>106,772</u>	<u>223,534</u>
Expenditure on:			
Raising funds	12,712	4,799	17,511
Charitable activities	10,306	1,870	12,176
Other	83,438	52,918	136,356
Total	<u>106,455</u>	<u>59,588</u>	<u>166,043</u>
Net income	<u>10,307</u>	<u>47,184</u>	<u>57,491</u>
Net income before other gains/(losses)	10,307	47,184	57,491
Other gains and losses:			
Net movement in funds	<u>10,307</u>	<u>47,184</u>	<u>57,491</u>
Reconciliation of funds:			
Total funds brought forward	42,177	10,909	53,086
Total funds carried forward	<u>52,484</u>	<u>58,093</u>	<u>110,577</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Affiliation	1,202	-	1,202	1,632
Donations	27,227	1,246	28,473	24,424
Grants	490	98,944	99,434	119,445
Other revenue	4,225	-	4,225	11,259
	<u>33,144</u>	<u>100,190</u>	<u>133,334</u>	<u>156,760</u>

5 Income from other trading activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Contracted sessions	31,710	1,631	33,341	29,154
Member contributions	65,424	114	65,538	33,265
Merchandise	4,046	-	4,046	4,355
	<u>101,180</u>	<u>1,745</u>	<u>102,925</u>	<u>66,774</u>

6 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Employee Costs	12,796	12,796	
Cost of good sold	5,095	5,095	4,630
Events	1,389	1,389	12,881
	<u>19,280</u>	<u>19,280</u>	<u>17,511</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Direct expenses	1,419	10,923	12,342	
Employees costs	78,761	50,039	128,800	
Premises costs		4,423	4,423	5,000
Cost of good sold		323	323	
Genral admin costs	2,202	10,509	12,711	
Staff travel and training	7,518	1,592	9,110	3,693
Accountancy and legal fees			-	1,790
Subscriptions	1,448	-	1,448	1,693
Consulting	50	-	50	-
	<u>91,398</u>	<u>77,809</u>	<u>169,207</u>	<u>12,176</u>

8 Other expenditure

	Unrestricted	Total	Total
		2024	2023
	£	£	£
Employee costs	11,608	11,608	130,601
Premises costs	11,153	11,153	6,995
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,149	2,149	(8,875)
Accountancy	5,247	5,247	
General administrative costs			7,635
Insurance	1,160	1,160	
	<u>31,317</u>	<u>31,317</u>	<u>136,356</u>

9 Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	2,149	1,257
Amortisation of intangible fixed assets	-	(10,132)

10 Trustee remuneration and expenses

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other Benefits
P. Broad	12,796		

Remuneration is provided in respect of fundraising and bid writing services.

11 Staff costs

	2024	2023
Salaries and wages	151,588	129,192
Pension costs	1,616	1,409
	<u>153,204</u>	<u>130,601</u>

No employee received emoluments in excess of £60,000.

12 Intangible fixed assets

	Goodwill	Total
	£	£
Cost		
At 1 January 2024	(50,659)	(50,659)
At 31 December 2024	<u>(50,659)</u>	<u>(50,659)</u>
Amortisation and impairment		
At 1 January 2024	(50,659)	(50,659)
At 31 December 2024	<u>(50,659)</u>	<u>(50,659)</u>
Net book values		
At 31 December 2024	<u>-</u>	<u>-</u>
At 31 December 2023	<u>-</u>	<u>-</u>

13 Tangible fixed assets

	Computer equipment	Fixtures and fittings	Total
	£	£	£
Cost or revaluation			
At 1 January 2024	4,484	4,243	8,727
Additions	2,224	700	2,924
At 31 December 2024	<u>6,708</u>	<u>4,943</u>	<u>11,651</u>
Depreciation and impairment			
At 1 January 2024	3,717	2,171	5,888
Depreciation charge for the year	1,407	742	2,149
At 31 December 2024	<u>5,124</u>	<u>2,913</u>	<u>8,037</u>
Net book values			
At 31 December 2024	<u>1,584</u>	<u>2,030</u>	<u>3,614</u>
At 31 December 2023	<u>767</u>	<u>2,072</u>	<u>2,839</u>

14 Debtors

	2024	2023
	£	£
Trade debtors	671	10,657
Prepayments and accrued income	1,074	493
	<u>1,745</u>	<u>11,150</u>

Fitmums And Friends  
Notes to the Accounts

15 Creditors:  
amounts falling due within one year

	2024	2023
	£	£
Trade creditors	4,672	2,545
Other taxes and social security	2,710	1,516
Other creditors	-	32,165
	<u>7,382</u>	<u>36,226</u>

16 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2024 £
Restricted funds:				
Restricted income funds:				
Restricted income funds:				
Forest Project	26,186	8,104	(17,827)	16,463
ERCCG - Bereavement Walk & Yoga	5,241	-	(3,024)	2,217
ERCCG - Forest Project	1,203	-	(1,203)	0
ERCCG - Let's Get Going	4,136	-	(374)	3,762
National Lottery Grant	11,327	25,664	(21,319)	15,672
Withenwick Windfarm	10,000	-	(6,979)	3,021
Sport England	-	42,394	(19,380)	23,014
Baysgarth	-	7,000	(370)	6,630
Friday 5	-	2,273	(1,875)	398
CHCP Small Grant	-	2,500	(1,365)	1,135
North Yorkshire Sport Menopause	-	6,000	(480)	5,520
Transforming Care Grant LD	-	8,000	(3,613)	4,387
<i>Total</i>	<u>58,093</u>	<u>101,935</u>	<u>(77,808)</u>	<u>82,219</u>
Unrestricted funds:				
General funds	52,484	95,888	(130,729)	17,643
Designated funds:				
Clubs	-	38,437	(11,266)	27,171
<i>Total</i>	<u>-</u>	<u>38,437</u>	<u>(11,266)</u>	<u>27,171</u>
 Total funds	 <u>110,577</u>	 <u>236,259</u>	 <u>(219,804)</u>	 <u>127,032</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Forest Project	Group Activities
ERCCG - Bereavement Walk & Yoga	Group Activities
ERCCG - Forest Project	Group Activities
ERCCG - Let's Get Going	Group Activities

Fitmums And Friends  
Notes to the Accounts

National Lottery Grant	Group Activities
Sport England	Group Activities
Baysgarth	Group Activities
Friday 5	Group Activities
CHCP Small Grant	Group Activities
North Yorkshire Sport	Group Activities
Menopause	
Transforming Care Grant	Group Activities
LD	
Designated funds:	
Clubs	

Total

Revaluation fund

17 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	3,614	3,614
Net current assets	123,374	123,374
	<u>126,988</u>	<u>126,988</u>

18 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	132,814	(3,759)	129,055
	<u>132,814</u>	<u>(3,759)</u>	<u>129,055</u>
Net debt	<u>132,814</u>	<u>(3,759)</u>	<u>129,055</u>

19 Commitments

*Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				

*Pension commitments*

	2024	2023
	£	£
The pension cost charge to the company amounted to:	<u>1,616</u>	<u>1,409</u>

20 Related party disclosures

*Controlling party*

The charity is under the control of the Trustees. Other than salaries drawn as disclosed in note 10 to these accounts, there were no related party transactions in the years to 31 December 2024 or 2023.

Fitmums And Friends  
Detailed Statement of Financial Activities  
for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Affiliation	1,202	-	1,202	1,632
Donations	27,227	1,246	28,473	24,424
Grants	490	98,944	99,434	119,445
Other revenue	4,225	-	4,225	11,259
	<u>33,144</u>	<u>100,190</u>	<u>133,334</u>	<u>156,760</u>
Other trading activities				
Contracted sessions	31,710	1,631	33,341	29,154
Member contributions	65,424	114	65,538	33,265
Merchandise	4,046	-	4,046	4,355
	<u>101,180</u>	<u>1,745</u>	<u>102,925</u>	<u>66,774</u>
Total income and endowments	134,324	101,935	236,259	223,534
Expenditure on:				
Fundraising trading costs				
Employee Costs	12,796	-	12,796	-
Cost of goods sold	5,095	-	5,095	4,630
Event	1,389	-	1,389	12,881
	<u>19,280</u>	<u>-</u>	<u>19,280</u>	<u>17,511</u>
Total of expenditure on raising funds	19,280	-	19,280	17,511
Direct expenses	1,419	10,923	12,342	-
Employees costs	78,761	50,039	128,800	-
Premises costs		4,423	4,423	5,000
Cost of goods sold		323	323	-
General admin costs	2,202	10,509	12,711	-
Staff travel and training	7,518	1,592	9,110	3,693
Accountancy and legal fees	-	-	-	1,790
Subscriptions	1,448	-	1,448	1,693
Consulting	50	-	50	-
	<u>91,398</u>	<u>77,809</u>	<u>169,207</u>	<u>12,176</u>
Total of expenditure on charitable activities	91,398	77,809	169,207	12,176
Other expenditure				
Salaries/wages	9,992	-	9,992	129,192
Pension costs	1,616	-	1,616	1,409
	<u>11,608</u>	<u>-</u>	<u>11,608</u>	<u>130,601</u>
Premises costs				
Rent	11,153	-	11,153	6,995

Fitmums And Friends  
Detailed Statement of Financial Activities

	11,153	-	11,153	6,995
General administrative costs, including depreciation and amortisation				
Amortisation	-	-	-	(10,132)
Depreciation of Computer equipment	1,407	-	1,407	584
Depreciation of Fixtures and fittings	742	-	742	673
Bank charges	-	-	-	981
General insurances	1,160	-	1,160	845
Information and publications	-	-	-	1,121
Software, IT support and related costs	-	-	-	1,672
Stationery and printing	-	-	-	592
Subscriptions	-	-	-	50
Sundry expenses	-	-	-	2,374
Accountancy	5,247	-	5,247	-
	<u>8,556</u>	<u>-</u>	<u>8,556</u>	<u>(1,240)</u>
Total of expenditure of other costs	31,317	-	31,317	136,356
Total expenditure	141,995	77,809	219,804	166,043
Net gains on investments	-	-	-	-
Net income	(7,671)	24,126	16,455	57,491
Net income before other gains/(losses)	(7,671)	24,126	16,455	57,491
Other Gains	-	-	-	-
Net movement in funds	(7,671)	24,126	16,455	57,491
Reconciliation of funds:				
Total funds brought forward	52,484	58,093	110,577	53,086
Total funds carried forward	<u>44,813</u>	<u>82,219</u>	<u>127,032</u>	<u>110,577</u>

**FITMUMS AND FRIENDS**

England & Wales - Charity number 1173919

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# Accounts

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**Fitmums And Friends**

**Charity No. 1173919**

**Company No. CE011383**

**Trustees' Report and Unaudited Accounts**

**31 December 2023**

## Fitmums And Friends

### Contents

	Pages
Trustees' Annual Report	2 to 6
Independent Examiners Report	7
Statement of Financial Activities	8
Summary Income and Expenditure Account	9
Balance Sheet	10
Notes to the Accounts	11 to 18
Detailed Statement of Financial Activities	19 to 20

## **Fitmums And Friends Trustees Annual Report**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 December 2023.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. CE011383**

**Charity No. 1173919**

#### **Registered Office**

11 The Paddock  
Cottingham  
HU16 4RA

#### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

P. Broad

S. Lee

A.N. Sutton

H. Horth (appointed January 2024)

Tony Sutton is Chief Executive Officer of The Rugby Football League and has been the Chair of Trustees since February 2017. He brings experience in sport, education and charity sectors and as a Chartered Accountant acts as the Board's lead for Finance.

Sue Lee has over 30 years public sector experience in marketing, communications and public engagement roles within Hull. She has worked within the NHS since 2004 and her current role is that of Deputy Director of Communications, Marketing and Engagement for NHS Humber and North Yorkshire Integrated Care Board.

Phoebe Broad joined the board of Fitmums and Friends in April 2019. Her background is in fundraising and volunteer management and she has worked with several different charities across the region in these roles. She currently works with a wide range of partners advising on strategy and fundraising as well as following her own business interests.

Hannah Horth is a solicitor of the Senior Courts having qualified in September 2010. She qualified in private practise in the field of commercial maritime law, and currently practises as an in-house solicitor of a non-departmental public body, specialising in marine environmental regulatory law.

#### **Accountants**

Yorkshire Accountancy Limited  
123 Hallgate  
Cottingham  
East Yorkshire  
HU16 4DA

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Fitmums and Friends' objectives are as follows:

- The promotion of community participation in healthy recreation in particular by the provision of physical activity that provides support, motivation and opportunity for people of all ages by all or any of the following means:
  - the engagement of people of all ages to participate in a variety of physical activity options targeted to meet the unique needs of individuals;
  - the provision of high quality athletics coaching support in a safe and nurturing environment to enable individuals to reach their desired potential;
  - the provision of stimulating, fun and appropriately challenging activities that engage participants and sustain long term interest;
  - the provision of family friendly exercise options recognising the particular needs of parents and children;
- the promotion of individual self-esteem and confidence through participation in exercise;
- the provision of high quality training courses facilitated by experienced and suitably qualified staff;
- the employment of (or use of freelance) staff that are suitably qualified, trained, and friendly who focus on supporting everyone regardless of ability;
- the opportunity of improved job prospects for local communities by their participation in local exercise schemes which promote the role of volunteers and in doing so provide training / mentoring opportunities which encourage self-development;
- to attract local, regional, national, European and other funding for the benefit of local community areas.

## **Fitmums And Friends Trustees Annual Report**

### **Significant activities**

Fitmums and Friends activities are the promotion of community participation in healthy recreation, in particular by the provision for athletics, in particular running and fitness walking.

Fitmums and Friends offers adult running groups for people aged 16+, many of which also offer fitness walking sessions for those who cannot, or do not wish to run but still remain active and connected with their local community.

There are junior sections for children aged from 5+ to be active and the principles of support and teamwork through run, throw and jump sessions. Indoor bootcamp and outdoor walking/running sessions are available for those who wish to be active with their preschool children.

Additional groups include a session specifically to support people with visual impairment to walk, run or attend a bootcamp with the support of a trained guide while being part of a friendly and supportive social group.

Other support systems include the In the Pink scheme, which offers 1-1 support for those who need an extra bit of support to become more active, an awareness of mental health embedded within local clubs to help breakdown stigma and provide sign posting to external support services where applicable. In 2022, the Let's Get Going Menopause programme was launched to support ladies to be active through the perimenopausal and menopausal period.

Through the Forest Project, children and young people who are experiencing bereavement, are offered the opportunity to participate in forest activities such as den building, campfire cooking, tool making, tree climbing, forest games and rope work. Grief discussions and support are carefully interwoven into the programme. Support can be extended to parents and family members through the Together In Grief (TIG) walks and yoga.

An extensive volunteer structure offers a full range of volunteering opportunities and includes training, qualifications and experience.

### **ACHIEVEMENTS AND PERFORMANCE**

The organisation continues to raise funds from membership, sales of kit, accessing and sourcing of grants and the running of programmes and charitable donations. The organisation continues to work hard to increase the diversity of areas through which income is raised to ensure that Fitmums and Friends operate more sustainably. In 2021 the Trustees have commissioned a piece of work on medium term fundraising strategies and the actions required to grow and diversify income.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The Trustee Board have assessed the financial obligations of the charity and have determined that the level of unrestricted and non-designated reserves required by the charity should equate to 40% of annual expenditure. At the year-end the reserves amounted to £52,484 (2022 - £53,086), which represents 31.97% of annual expenditure.

Fitmums and Friends prepares a budget annually and this is reviewed by the board and agreed by the Trustees. At each meeting, the Board receives a report of the financial activity in the period since its last meeting.

The Trustees have been mindful of Sport England's A code for Sports Governance as a guide for best practice and have worked to align with the requirements of the code in relation to finance.

Total expenditure for the year as a percentage of reserves at the balance sheet date are as follows:

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Closing reserves	52,484	58,093	110,577
% of annual expenditure	49.3%	97.5%	66.5%

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Charity constitution**

The charity operates as a Charitable Incorporated Organisation (CIO) and is controlled by its governing documents; its constitution is dated 10 February 2017.

The members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

### **Recruitment and appointment of new Trustees**

The Trustees have been appointed in accordance with the charity's constitution, and there are currently four Trustees.

### **Organisational structure**

The charity Trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity Trustee:

- (a) to exercise his or her powers and to perform his or her functions in his or her capacity as a Trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- (b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:
  - (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
  - (ii) if he or she acts as a charity Trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Fitmums And Friends  
Trustees Annual Report**

Number of charity Trustees

- (a) There must be at least three charity Trustees. If the number falls below this minimum, the remaining Trustee or Trustees may act only to call a meeting of the charity Trustees, or appoint a new charity Trustee.
- (b) The maximum number of charity Trustees is 12. The charity Trustees may not appoint any charity Trustee if as a result the number of charity Trustees would exceed the maximum.

The Trustees would also like to thank all staff, volunteers, members and participants for their efforts throughout the year.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A.N. Sutton  
Trustee  
02 September 2024

## **Fitmums And Friends**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of Fitmums And Friends**

I report to the charity trustees on my examination of the financial statements of Fitmums And Friends for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Yorkshire Accountancy Limited  
123 Hallgate  
Cottingham  
East Yorkshire  
HU16 4DA  
02 September 2024

**Fitmums And Friends**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	<b>Notes</b>				
<b>Income and endowments from:</b>					
Donations and legacies	4	49,988	106,772	156,760	114,884
Other trading activities	5	66,774	-	66,774	68,604
<b>Total</b>		<b>116,762</b>	<b>106,772</b>	<b>223,534</b>	<b>183,488</b>
<b>Expenditure on:</b>					
Raising funds	6	12,712	4,799	17,511	8,898
Charitable activities	7	10,306	1,870	12,176	33,870
Other	8	83,438	52,918	136,356	128,947
<b>Total</b>		<b>106,455</b>	<b>59,588</b>	<b>166,043</b>	<b>171,715</b>
Net gains on investments		-	-	-	-
<b>Net income</b>	9	<b>10,307</b>	<b>47,184</b>	<b>57,491</b>	<b>11,773</b>
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		<b>10,307</b>	<b>47,184</b>	<b>57,491</b>	<b>11,773</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>10,307</b>	<b>47,184</b>	<b>57,491</b>	<b>11,773</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		42,177	10,909	53,086	41,313
<b>Total funds carried forward</b>		<b>52,484</b>	<b>58,093</b>	<b>110,577</b>	<b>53,086</b>

**Fitmums And Friends**  
**Summary Income and Expenditure Account**  
**for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income	223,534	183,488
<b>Gross income for the year</b>	<u>223,534</u>	<u>183,488</u>
Expenditure	174,918	179,810
Depreciation and charges for impairment of fixed assets	(8,875)	(8,095)
<b>Total expenditure for the year</b>	<u>166,043</u>	<u>171,715</u>
Net income before tax for the year	57,491	11,773
<b>Net income for the year</b>	<u><u>57,491</u></u>	<u><u>11,773</u></u>

**Fitmums And Friends****Balance Sheet**at **31 December 2023**

<b>Company No.</b>	<b>CE011383</b>	<b>Notes</b>	<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
<b>Fixed assets</b>				
		12	-	(10,132)
		13	2,839	3,856
			<u>2,839</u>	<u>(6,276)</u>
<b>Current assets</b>				
		14	11,150	1,775
			132,814	155,651
			<u>143,964</u>	<u>157,426</u>
		15	(36,226)	(98,064)
			<u>107,738</u>	<u>59,362</u>
			<b>110,577</b>	<b>53,086</b>
			<u>110,577</u>	<u>53,086</u>
			<u>110,577</u>	<u>53,086</u>
<b>The funds of the charity</b>				
<b>Restricted funds</b>				
		16		
			58,093	10,909
			<u>58,093</u>	<u>10,909</u>
<b>Unrestricted funds</b>				
		16		
			52,484	42,177
			<u>52,484</u>	<u>42,177</u>
<b>Reserves</b>				
		16		
			<u>110,577</u>	<u>53,086</u>
			<u>110,577</u>	<u>53,086</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 December 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 02 September 2024

And signed on its behalf by:

A.N. Sutton

Trustee

02 September 2024

**Fitmums And Friends**  
**Notes to the Accounts**

**for the year ended 31 December 2023**

**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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Fund accounting**

Unrestricted funds Can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds Can only be used 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.

**Income**

Recognition of income All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Recognition of expenditure Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Tangible fixed assets and depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Computer equipment 33% Straight line

Fixtures and fittings 15% Straight line

**Intangible fixed assets and amortisation**

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Goodwill 20% Straight line

**Trade and other debtors**

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

**Fitmums And Friends**  
**Notes to the Accounts**

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other 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 discounts due.

**Leased assets**

Rentals paid under operating leases are charged in the Statement of Financial Activities on a straight line basis over the period of the lease.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2 Company status**

The charity is a Charitable Incorporated Organisation.

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	56,147	58,737	114,884
Other trading activities	68,604	-	68,604
<b>Total</b>	<u>124,751</u>	<u>58,737</u>	<u>183,488</u>
<b>Expenditure on:</b>			
Raising funds	3,568	5,330	8,898
Charitable activities	111,385	51,432	162,817
<b>Total</b>	<u>114,953</u>	<u>56,762</u>	<u>171,715</u>
<b>Net income</b>	<u>9,798</u>	<u>1,975</u>	<u>11,773</u>
<b>Net income before other gains/(losses)</b>	9,798	1,975	11,773
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>9,798</u>	<u>1,975</u>	<u>11,773</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	32,379	8,934	41,313
<b>Total funds carried forward</b>	<u><u>42,177</u></u>	<u><u>10,909</u></u>	<u><u>53,086</u></u>

4 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Affiliation	1,632	-	1,632	1,531
Donations	18,904	5,520	24,424	21,242
Grants	18,493	100,952	119,445	81,647
Other revenue	10,959	300	11,259	10,464
	<u>49,988</u>	<u>106,772</u>	<u>156,760</u>	<u>114,884</u>

5 Income from other trading activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
Contracted sessions	29,154	29,154	41,159
Member contributions	33,265	33,265	24,737
Merchandise	4,355	4,355	2,708
	<u>66,774</u>	<u>66,774</u>	<u>68,604</u>

6 Expenditure on raising funds

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Fundraising trading costs</i>				
Purchases	4,539	91	4,630	3,568
Member contributions	8,173	4,708	12,881	5,330
	<u>12,712</u>	<u>4,799</u>	<u>17,511</u>	<u>8,898</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Grants made	5,000	-	5,000	20,000
<i>Governance costs</i>				
Staff travel and training	1,823	1,870	3,693	5,707
Accountancy and legal fees	1,790	-	1,790	1,350
Subscriptions	1,693	-	1,693	1,857
Consulting	-	-	-	4,956
	<u>10,306</u>	<u>1,870</u>	<u>12,176</u>	<u>33,870</u>

**Fitmums And Friends**  
**Notes to the Accounts**

**8 Other expenditure**

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Employee costs	79,789	50,812	130,601	118,153
Premises costs	5,893	1,102	6,995	4,359
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	(8,875)	-	(8,875)	(8,095)
General administrative costs	6,631	1,004	7,635	14,530
	<u>83,438</u>	<u>52,918</u>	<u>136,356</u>	<u>128,947</u>

**9 Net income before transfers**

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,257	2,037
Amortisation of intangible fixed assets	(10,132)	(10,132)

**10 Trustee remuneration and expenses**

One or more of the trustees has been paid remuneration in the current or prior periods.

Trustee	Remuneration	Pension	Other benefits
P. Broad	12,322	-	-

Remuneration is provided in respect of fundraising and bid writing services.

**11 Staff costs**

	2023	2022
Salaries and wages	129,192	114,855
Social security costs	-	1,563
Pension costs	1,409	1,735
	<u>130,601</u>	<u>118,153</u>

No employee received emoluments in excess of £60,000.

12 Intangible fixed assets

	Goodwill	Total
	£	£
<b>Cost</b>		
At 1 January 2023	(50,659)	(50,659)
At 31 December 2023	<u>(50,659)</u>	<u>(50,659)</u>
<b>Amortisation and impairment</b>		
At 1 January 2023	(40,527)	(40,527)
Amortisation charge for the year	(10,132)	(10,132)
At 31 December 2023	<u>(50,659)</u>	<u>(50,659)</u>
<b>Net book values</b>		
At 31 December 2023	<u>-</u>	<u>-</u>
At 31 December 2022	<u>(10,132)</u>	<u>(10,132)</u>

13 Tangible fixed assets

	Computer equipment	Fixtures and fittings	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 January 2023	4,243	4,243	8,486
Additions	241	-	241
At 31 December 2023	<u>4,484</u>	<u>4,243</u>	<u>8,727</u>
<b>Depreciation and impairment</b>			
At 1 January 2023	3,044	1,587	4,631
Depreciation charge for the year	673	584	1,257
At 31 December 2023	<u>3,717</u>	<u>2,171</u>	<u>5,888</u>
<b>Net book values</b>			
At 31 December 2023	<u>767</u>	<u>2,072</u>	<u>2,839</u>
At 31 December 2022	<u>1,199</u>	<u>2,656</u>	<u>3,855</u>

14 Debtors

	2023	2022
	£	£
Trade debtors	10,657	1,048
Other debtors	-	375
Prepayments and accrued income	493	352
	<u>11,150</u>	<u>1,775</u>

**Fitmums And Friends**  
**Notes to the Accounts**

**15 Creditors:**

amounts falling due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,545	3,372
Other taxes and social security	1,516	359
Other creditors	32,165	94,333
	<u>36,226</u>	<u>98,064</u>

16 Movement in funds

	At 1 January 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 December 2023 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Forest Project	8,937	29,850	(12,601)	26,186
Social Prescribing	1,972	1,641	(3,613)	-
ERCCG - Bereavement Walk & Yoga	-	14,647	(9,406)	5,241
ERCCG - Forest Project	-	13,308	(12,105)	1,203
ERCCG - Let's Get Going	-	8,496	(4,360)	4,136
Project Workers	-	15,617	(15,617)	-
National Lottery Grant	-	13,214	(1,886)	11,327
Withenwick Windfarm	-	10,000	-	10,000
<i>Total</i>	<u>10,909</u>	<u>106,772</u>	<u>(59,588)</u>	<u>58,093</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	42,177	116,762	(106,455)	52,484
<b>Total funds</b>	<u>53,086</u>	<u>223,534</u>	<u>(166,043)</u>	<u>110,577</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Forest Project	Group activities
Social Prescribing	Project roles
ERCCG - Bereavement Walk & Yoga	Group activities
ERCCG - Forest Project	Group activities
ERCCG - Let's Get Going	Group activities
Project Workers	Project roles
National Lottery Grant	Group activities
Withenwick Windfarm	Group activities

**Fitmums And Friends**  
**Notes to the Accounts**

**17 Analysis of net assets between funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	2,839	-	2,839
Net current assets	49,645	58,093	107,738
	<u>52,484</u>	<u>58,093</u>	<u>110,577</u>

**18 Related party disclosures**

**Controlling party**

The charity is under the control of the Trustees. Other than salaries drawn as disclosed in note 10 to these accounts, there were no related party transactions in the years to 31 December 2023 or 2022.

**Fitmums And Friends**  
**Detailed Statement of Financial Activities**  
**for the year ended 31 December 2023**

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>				
Donations and legacies				
Affiliation	1,632	-	1,632	1,531
Donations	18,904	5,520	24,424	21,242
Grants	18,493	100,952	119,445	81,647
Other revenue	10,959	300	11,259	10,464
	<u>49,988</u>	<u>106,772</u>	<u>156,760</u>	<u>114,884</u>
Other trading activities				
Contracted sessions	29,154	-	29,154	41,159
Member contributions	33,265	-	33,265	24,737
Merchandise	4,355	-	4,355	2,708
	<u>66,774</u>	<u>-</u>	<u>66,774</u>	<u>68,604</u>
<b>Total income and endowments</b>	<b>116,762</b>	<b>106,772</b>	<b>223,534</b>	<b>183,488</b>
<b>Expenditure on:</b>				
Costs of other trading activities				
Purchases	4,539	91	4,630	3,568
Member contributions	8,173	4,708	12,881	5,330
	<u>12,712</u>	<u>4,799</u>	<u>17,511</u>	<u>8,898</u>
<b>Total of expenditure on raising funds</b>	<b>12,712</b>	<b>4,799</b>	<b>17,511</b>	<b>8,898</b>
Charitable activities				
Grants made	5,000	-	5,000	20,000
	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>20,000</u>
Governance costs				
Staff travel and training	1,823	1,870	3,693	5,707
Accountancy and legal fees	1,790	-	1,790	1,350
Subscriptions	1,693	-	1,693	1,857
Consulting	-	-	-	4,956
	<u>5,306</u>	<u>1,870</u>	<u>7,176</u>	<u>13,870</u>
<b>Total of expenditure on charitable activities</b>	<b>10,306</b>	<b>1,870</b>	<b>12,176</b>	<b>33,870</b>
Employee costs				
Salaries/wages	78,380	50,812	129,192	114,855
Employer's NIC	-	-	-	1,563
Pension costs	1,409	-	1,409	1,735
	<u>79,789</u>	<u>50,812</u>	<u>130,601</u>	<u>118,153</u>
Premises costs				
Rent	5,893	1,102	6,995	4,359
	<u>5,893</u>	<u>1,102</u>	<u>6,995</u>	<u>4,359</u>

**Fitmums And Friends****Detailed Statement of Financial Activities**

General administrative costs,  
including depreciation and  
amortisation

Amortisation	(10,132)	-	(10,132)	(10,132)
Depreciation of Computer equipment	584	-	584	1,400
Depreciation of Fixtures and fittings	673	-	673	637
Bank charges	981	-	981	1,095
General insurances	845	-	845	888
Information and publications	935	186	1,121	4,192
Software, IT support and related costs	1,672	-	1,672	5,670
Stationery and printing	585	7	592	771
Subscriptions	50	-	50	-
Sundry expenses	1,563	811	2,374	1,914
	<u>(2,244)</u>	<u>1,004</u>	<u>(1,240)</u>	<u>6,435</u>
<b>Total of expenditure of other costs</b>	<b>83,438</b>	<b>52,918</b>	<b>136,356</b>	<b>128,947</b>
<b>Total expenditure</b>	<b>106,455</b>	<b>59,588</b>	<b>166,043</b>	<b>171,715</b>
Net gains on investments	-	-	-	-
	<u>10,307</u>	<u>47,184</u>	<u>57,491</u>	<u>11,773</u>
<b>Net income</b>				
	<u>10,307</u>	<u>47,184</u>	<u>57,491</u>	<u>11,773</u>
<b>Net income before other gains/(losses)</b>				
	<u>10,307</u>	<u>47,184</u>	<u>57,491</u>	<u>11,773</u>
Other Gains	-	-	-	-
	<u>10,307</u>	<u>47,184</u>	<u>57,491</u>	<u>11,773</u>
<b>Net movement in funds</b>				
	<u>10,307</u>	<u>47,184</u>	<u>57,491</u>	<u>11,773</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	42,177	10,909	53,086	41,313
<b>Total funds carried forward</b>	<u>52,484</u>	<u>58,093</u>	<u>110,577</u>	<u>53,086</u>

**FITMUMS AND FRIENDS**

England & Wales - Charity number 1173919

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for  
Fitmums and Friends**

Marshall & Co  
Chartered Accountants  
& Chartered Tax Advisers  
The Bloc  
Springfield Way  
Anlaby  
Kingston upon Hull  
East Yorkshire  
HU10 6RJ

**Fitmums and Friends**

**Contents of the Financial Statements  
for the year ended 31 December 2022**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

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## **Fitmums and Friends**

### **Report of the Trustees for the year ended 31 December 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Fitmums and Friends objectives are as follows:

- \*The promotion of community participation in healthy recreation in particular by the provision of physical activity that provides support, motivation and opportunity for people of all ages by all or any of the following means:
- \*The engagement of people of all ages to participate in a variety of physical activity options targeted to meet the unique needs of individuals.
- \*The provision of high quality athletics coaching support in a safe and nurturing environment to enable individuals to reach their desired potential.
- \*The provision of stimulating, fun and appropriately challenging activities that engage participants and sustain long term interest.
- \*The provision of family friendly exercise options recognising the particular needs of parents and children.
- \*The promotion of individual self-esteem and confidence through participation in exercise.
- \*The provision of high quality training courses facilitated by experienced and suitably qualified staff.
- \*The employment of (or use of freelance) staff that are suitably qualified, trained, and friendly who focus on supporting everyone regardless of ability.
- \*The opportunity of improved job prospects for local communities by their participation in local exercise schemes which promote the role of volunteers and in doing so provide training/mentoring opportunities which encourage self-development.
- \*To attract local, regional, national, European and other funding for the benefit of local community areas.

## OBJECTIVES AND ACTIVITIES

### Significant activities

Fitmums and Friends activities are the promotion of community participation in healthy recreation in particular by the provision for athletics, in particular running and fitness walking.

Fitmums and Friends offers adult running groups for people aged 16+, many of which also offer fitness walking sessions for those who cannot, or do not wish to run but still remain active and connected with their local community.

There are junior groups for children aged from 5+ to be active and the principles of support and teamwork through run, throw and jump sessions. Indoor Bootcamp and outdoor walking/running sessions are available for those who wish to be active with their preschool children.

Additional groups include a session specifically to support people with visual impairments to walk, run or attend a bootcamp with the support of a trained guide while being part of a friendly and supportive social group.

Other support systems include the In the Pink scheme, which offers 1-1 support for those who need an extra bit of support to become more active and a team of Mental Health Champions embedded within local clubs to help breakdown stigma and provide sign posting to external support services where applicable. In 2022, the Let's Get Going Menopause programme was launched to support ladies to be active through the perimenopausal and menopausal period.

People affected by sight loss are supported by dedicated sessions with trained guides which enables them to enjoy being part of a friendly and supportive social group.

Through the Forest Project, children and young people who are experiencing bereavement, are offered the opportunity to participate in forest activities such as den building, campfire cooking, tool making, tree climbing, forest games and rope work. Grief discussions and support are carefully interwoven into the programme. Support can be extended to parents and family members through the Together In Grief (TIG) walks and yoga.

An extensive volunteer structure offers a full range of volunteering opportunities and includes training, qualifications and experience.

## ACHIEVEMENT AND PERFORMANCE

### Fundraising activities

The organisation continues to raise funds from membership, sales of kit, accessing and sourcing of grants and the running of programmes and charitable donations. The organisation continues to work hard to increase the diversity of areas through which income is raised to ensure that Fitmums and Friends operate more sustainably.

## FINANCIAL REVIEW

### Reserves policy

The Trustee Board have assessed the financial obligations of the charity and have determined that the level of unrestricted and non-designated reserves required by the charity should equate to 40% of annual expenditure. At the year-end total reserves amounted to £53,086 (2021 - £41,313), which represents 30.92% of annual expenditure. The Trustees and management team are of the opinion that this is a short-term situation, and will endeavour to bring expenditure in line with the policy in subsequent periods.

Fitmums prepares a budget annually and this is reviewed by the board and agreed by the Trustees. At each meeting, the Board receives a report of the financial activity in the period since its last meeting.

The Trustees have been mindful of Sport England's A code for Sports Governance as a guide for best practice and have worked to align with the requirements of the Code in relation to Finance.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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## **Fitmums and Friends**

### **Report of the Trustees for the year ended 31 December 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Charity constitution**

The charity operates as a Charitable incorporated organisation and is controlled by its governing documents; its Constitution dated 10 February 2017.

The members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

##### **Recruitment and appointment of new trustees**

The Trustees have been appointed in accordance with the charity's Constitution, and there are currently four Trustees.

##### **Organisational structure**

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

- (a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and
- (b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

- (i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,
- (ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

##### **Number of charity trustees**

(a) There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

(b) The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The Trustees would also like to thank all staff, volunteers, members and participants for their efforts throughout the year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1173919

##### **Principal address**

11 The Paddock  
Cottingham  
HU16 4RA

## Fitmums and Friends

### Report of the Trustees for the year ended 31 December 2022

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#### Trustees

T Sutton

Mr J L Lewis (resigned 5/12/2022)

Ms P E Broad

Ms S D Lee

Tony is Chief Executive Officer of The Rugby Football League and has been the Chair of Trustees since February 2017. He brings experience in sport, education and charity sectors and as a Chartered Accountant acts as the Board's lead for Finance.

Sue has over 30 years public sector experience in marketing, communications and public engagement roles within Hull. She has worked within the NHS since 2004 and her current roles is that of Deputy Director of Communications, Marketing and Engagement for NHS Humber and North Yorkshire Integrated Care Board.

Phoebe joined the board of Fitmums in April 2019. Her background is in fundraising and volunteer management and she has worked with several different charities across the region in these roles. She currently works with a wide range of partners advising on strategy and fundraising as well as following her own business interests.

Jamie resigned from his role as Trustee on 5 December 2022.

All the independent trustees were recruited through an open application process that began in January 2017, this continued into 2019 with the appointment of Jamie and Phoebe, candidates were shortlisted and interviewed, and a nomination made to the Trustee Board at the March 2019 meeting. The trustees selected were done so based on the gaps identified in the Trustee skills review carried out upon the resignation of Lottie Thompson on 11th May 2019.

Following the resignation of Jamie Lewis at the end of 2022, a recruitment process began in early 2023 in which two co-opted members were selected, Hannah Horth and Keith Robinson. Both were selected through an open application process and based on the skills gaps identified by the Trustees.

#### Independent Examiner

Andy Rusling

Marshall & Co

Chartered Accountants

& Chartered Tax Advisers

The Bloc

Springfield Way

Anlaby

Kingston upon Hull

East Yorkshire

HU10 6RJ

Approved by order of the board of trustees on .....23/10/2023..... and signed on its behalf by:



T Sutton - Trustee

**Independent Examiner's Report to the Trustees of  
Fitmums and Friends**

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**Independent examiner's report to the trustees of Fitmums and Friends**

I report to the charity trustees on my examination of the accounts of Fitmums and Friends (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Andy Rusling

Marshall & Co  
Chartered Accountants  
& Chartered Tax Advisers  
The Bloc  
Springfield Way  
Anlaby  
Kingston upon Hull  
East Yorkshire  
HU10 6RJ

Date: 24/10/2023

**Fitmums and Friends****Statement of Financial Activities  
for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		56,147	58,737	114,884	38,383
Other trading activities	2	<u>68,604</u>	<u>-</u>	<u>68,604</u>	<u>60,129</u>
<b>Total</b>		<u>124,751</u>	<u>58,737</u>	<u>183,488</u>	<u>98,512</u>
<b>EXPENDITURE ON</b>					
Raising funds and costs of delivering programs		3,568	5,330	8,898	7,851
<b>Charitable activities</b>					
Charitable		<u>111,385</u>	<u>51,432</u>	<u>162,817</u>	<u>83,537</u>
<b>Total</b>		<u>114,953</u>	<u>56,762</u>	<u>171,715</u>	<u>91,388</u>
<b>NET INCOME</b>		9,798	1,975	11,773	7,124
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>32,379</u>	<u>8,934</u>	<u>41,313</u>	<u>34,189</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>42,177</u>	<u>10,909</u>	<u>53,086</u>	<u>41,313</u>

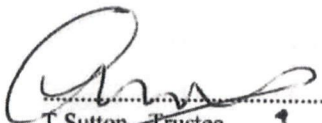
The notes form part of these financial statements

**Fitmums and Friends**

**Balance Sheet  
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	5	(10,132)	-	(10,132)	(20,263)
Tangible assets	6	<u>3,856</u>	<u>-</u>	<u>3,856</u>	<u>2,094</u>
		(6,276)	-	(6,276)	(18,169)
<b>CURRENT ASSETS</b>					
Debtors	7	1,775	-	1,775	6,195
Cash at bank		<u>92,457</u>	<u>63,194</u>	<u>155,651</u>	<u>86,852</u>
		94,232	63,194	157,426	93,047
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>(45,779)</u>	<u>(52,285)</u>	<u>(98,064)</u>	<u>(33,565)</u>
<b>NET CURRENT ASSETS</b>					
		<u>48,453</u>	<u>10,909</u>	<u>59,362</u>	<u>59,482</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>42,177</u>	<u>10,909</u>	<u>53,086</u>	<u>41,313</u>
<b>NET ASSETS</b>					
		<u>42,177</u>	<u>10,909</u>	<u>53,086</u>	<u>41,313</u>
<b>FUNDS</b>					
Unrestricted funds	9			42,177	32,379
Restricted funds				<u>10,909</u>	<u>8,934</u>
<b>TOTAL FUNDS</b>					
				<u>53,086</u>	<u>41,313</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/10/2023 and were signed on its behalf by:

  
T Sutton Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2019, is being amortised evenly over its estimated useful life of five years.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 15% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used 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.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Contracted Sessions	41,159	36,442
Member Contributions	24,737	20,257
Merchandise	<u>2,708</u>	<u>3,430</u>
	<u>68,604</u>	<u>60,129</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

Ms PE Broad received remuneration of £10,849 (2021 - £5,429) during the period.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	22,368	16,015	38,383
Other trading activities	<u>60,525</u>	<u>(396)</u>	<u>60,129</u>
<b>Total</b>	<u>82,893</u>	<u>15,619</u>	<u>98,512</u>
<b>EXPENDITURE ON</b>			
Raising funds	6,755	1,096	7,851
<b>Charitable activities</b>			
Charitable	<u>77,948</u>	<u>5,589</u>	<u>83,537</u>
<b>Total</b>	<u>84,703</u>	<u>6,685</u>	<u>91,388</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,810)	8,934	7,124
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>34,189</u>	-	<u>34,189</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>32,379</u>	<u>8,934</u>	<u>41,313</u>

**Fitmums and Friends**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

<b>5. INTANGIBLE FIXED ASSETS</b>				Goodwill £
<b>COST</b>				
At 1 January 2022 and 31 December 2022				<u>(50,659)</u>
<b>AMORTISATION</b>				
At 1 January 2022				(30,396)
Charge for year				<u>(10,131)</u>
At 31 December 2022				<u>(40,527)</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022				<u>(10,132)</u>
At 31 December 2021				<u>(20,263)</u>
 <b>6. TANGIBLE FIXED ASSETS</b>				
	Fixtures and fittings £	Computer equipment £		Totals £
<b>COST</b>				
At 1 January 2022	2,197	2,490		4,687
Additions	<u>2,047</u>	<u>1,753</u>		<u>3,800</u>
At 31 December 2022	<u>4,244</u>	<u>4,243</u>		<u>8,487</u>
<b>DEPRECIATION</b>				
At 1 January 2022	950	1,643		2,593
Charge for year	<u>637</u>	<u>1,401</u>		<u>2,038</u>
At 31 December 2022	<u>1,587</u>	<u>3,044</u>		<u>4,631</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>2,657</u>	<u>1,199</u>		<u>3,856</u>
At 31 December 2021	<u>1,247</u>	<u>847</u>		<u>2,094</u>
 <b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		2022	2021	
		£	£	
Trade debtors		1,048	5,800	
Other debtors		375	-	
Prepayments and accrued income		<u>352</u>	<u>395</u>	
		<u>1,775</u>	<u>6,195</u>	

**Fitmums and Friends**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	3,372	72
Taxation and social security	359	2,332
Other creditors	<u>94,333</u>	<u>31,161</u>
	<u>98,064</u>	<u>33,565</u>

**9. MOVEMENT IN FUNDS**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	32,379	9,798	42,177
<b>Restricted funds</b>			
Restricted Fund	8,934	1,975	10,909
	<u>41,313</u>	<u>11,773</u>	<u>53,086</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	124,751	(114,953)	9,798
<b>Restricted funds</b>			
Restricted Fund	58,737	(56,762)	1,975
	<u>183,488</u>	<u>(171,715)</u>	<u>11,773</u>

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	34,189	(1,810)	32,379
<b>Restricted funds</b>			
Restricted Fund	-	8,934	8,934
	<u>34,189</u>	<u>7,124</u>	<u>41,313</u>

## 9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,893	(84,703)	(1,810)
<b>Restricted funds</b>			
Restricted Fund	15,619	(6,685)	8,934
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>98,512</u>	<u>(91,388)</u>	<u>7,124</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	34,189	7,988	42,177
<b>Restricted funds</b>			
Restricted Fund	-	10,909	10,909
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>34,189</u>	<u>18,897</u>	<u>53,086</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	207,644	(199,656)	7,988
<b>Restricted funds</b>			
Restricted Fund	74,356	(63,447)	10,909
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>282,000</u>	<u>(263,103)</u>	<u>18,897</u>

**10. RELATED PARTY DISCLOSURES**

Related party transactions in the year are disclosed in Note 3 of these Financial Statements. There were no other related party transactions in the year to 31 December 2022.

**Fitmums and Friends****Detailed Statement of Financial Activities  
for the year ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Affiliation	1,531	1,741
Donations	21,242	1,583
Grants	81,647	16,014
Other revenue	<u>10,464</u>	<u>19,045</u>
	114,884	38,383
<b>Other trading activities</b>		
Contracted Sessions	41,159	36,442
Member Contributions	24,737	20,257
Merchandise	<u>2,708</u>	<u>3,430</u>
	<u>68,604</u>	<u>60,129</u>
<b>Total incoming resources</b>	183,488	98,512
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	3,568	4,768
Funded charitable activity	5,330	-
Bad debts	<u>-</u>	<u>3,073</u>
	8,898	7,841
<b>Charitable activities</b>		
Pensions	1,735	727
Other operating leases	4,359	2,037
Insurance	888	940
Postage and stationery	771	674
Sundries	1,914	2,414
IT expenses	5,670	2,920
Grants to institutions	<u>20,000</u>	<u>-</u>
	35,337	9,712
<b>Support costs</b>		
<b>Management</b>		
Wages	114,855	73,901
Social security	1,563	-
Advertising	4,192	1,572
Amortisation of intangible fixed assets	(10,132)	(10,132)
Depreciation of tangible and heritage assets	<u>2,037</u>	<u>1,151</u>
	112,515	66,492

This page does not form part of the statutory financial statements

**Fitmums and Friends****Detailed Statement of Financial Activities  
for the year ended 31 December 2022**

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	2022	2021
	£	£
<b>Management</b>		
<b>Finance</b>		
Bank charges	1,095	563
<b>Governance costs</b>		
Travel	4,228	1,345
Accountancy and legal fees	1,350	1,350
Staff training	1,479	1,884
Subscriptions	1,857	2,201
Consulting	<u>4,956</u>	<u>-</u>
	<u>13,870</u>	<u>6,780</u>
Total resources expended	<u>171,715</u>	<u>91,388</u>
<b>Net income</b>	<u>11,773</u>	<u>7,124</u>

This page does not form part of the statutory financial statements

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**FITMUMS AND FRIENDS**

England & Wales - Charity number 1173919

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# Accounts

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REGISTERED CHARITY NUMBER: 1173919

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Fitmums and Friends**

Marshall & Co  
Chartered Accountants  
& Chartered Tax Advisers  
The Bloc  
Springfield Way  
Anlaby  
Kingston upon Hull  
East Yorkshire  
HU10 6RJ

**Fitmums and Friends**

**Contents of the Financial Statements  
for the year ended 31 December 2021**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

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## **Fitmums and Friends**

### **Report of the Trustees for the year ended 31 December 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Fitmums and Friends objectives are as follows:

- \* The promotion of community participation in healthy recreation in particular by the provision of physical activity that provides support, motivation and opportunity for people of all ages by all or any of the following means:
- \* The engagement of people of all ages to participate in a variety of physical activity options targeted to meet the unique needs of individuals.
- \* The provision of high quality athletics coaching support in a safe and nurturing environment to enable individuals to reach their desired potential.
- \* The provision of stimulating, fun and appropriately challenging activities that engage participants and sustain long term interest.
- \* The provision of family friendly exercise options recognising the particular needs of parents and children.
- \* The promotion of individual self-esteem and confidence through participation in exercise.
- \* The provision of high quality training courses facilitated by experienced and suitably qualified staff.
- \* The employment of (or use of freelance) staff that are suitably qualified, trained, and friendly who focus on supporting everyone regardless of ability.
- \* The opportunity of improved job prospects for local communities by their participation in local exercise schemes which promote the role of volunteers and in doing so provide training/mentoring opportunities which encourage self-development.
- \*To attract local, regional, national, European and other funding for the benefit of local community areas.

##### **Significant activities**

Fitmums and Friends activities are the promotion of community participation in healthy recreation in particular by the provision for athletics, in particular running and fitness walking.

Fitmums and Friends offers adult running groups for people aged 16+, 7 of which also offer fitness walking sessions for those who cannot, or do not wish to run but still remain active and connected with their local community.

There are junior sections for children aged from 5+ to be active and the principles of support and teamwork through run, throw and jump sessions.

Indoor Bootcamp and outdoor walking/running sessions are available for those who wish to be active with their preschool children.

Additional groups include a session specifically to support people with visual impairments to walk, run or attend a bootcamp with the support of a trained guide while being part of a friendly and supportive social group.

Other support systems include the In the Pink scheme, which offers 1-1 support for those who need an extra bit of support to become more active and a team of Mental Health Champions embedded within local clubs to help breakdown stigma and provide sign posting to external support services where applicable.

People affected by sight loss are supported by dedicated sessions with trained guides which enables them to enjoy being part of a friendly and supportive social group.

Through the Forest Project, children and young people who are experiencing bereavement, are offered the opportunity to participate in forest activities such as den building, camp fire cooking, tool making, tree climbing, forest games and rope work. Grief discussions and support are carefully interwoven into the programme.

An extensive volunteer structure offers a full range of volunteering opportunities and includes training, qualifications and experience.

## **Fitmums and Friends**

### **Report of the Trustees for the year ended 31 December 2021**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Fundraising activities**

The organisation continues to raise funds from membership, sales of kit, accessing and sourcing of grants and the running of programmes and charitable donations. The organisation continues to work hard to increase the diversity of areas through which income is raised to ensure that Fitmums and Friends operate more sustainably. In 2021 the Trustees have commissioned a piece of work on medium term fundraising strategies and the actions required to grow and diversify income.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Trustee Board have assessed the financial obligations of the charity and have determined that the level of unrestricted and non-designated reserves required by the charity should equate to 40% of annual expenditure. At the year-end total reserves amounted to £41,313 (2020 - £34,189), which represents 45.2% of annual expenditure.

Fitmums prepares a budget annually and this is reviewed by the board and agreed by the Trustees. At each meeting, the Board receives a report of the financial activity in the period since its last meeting.

The Trustees have been mindful of Sport England's A code for Sports Governance as a guide for best practice and have worked to align with the requirements of the Code in relation to Finance.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Charity constitution**

The charity operates as a Charitable incorporated organisation and is controlled by its governing documents; its Constitution dated 10 February 2017.

The members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

##### **Recruitment and appointment of new trustees**

The Trustees have been appointed in accordance with the charity's Constitution, and there are currently four Trustees.

##### **Organisational structure**

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

(a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and  
(b) to exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

(i) any special knowledge or experience that he or she has or holds himself or herself out as having; and,  
(ii) if he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

##### **Number of charity trustees**

(a) There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.

(b) The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The Trustees would also like to thank all staff, volunteers, members and participants for their efforts throughout the year.

## **Fitmums and Friends**

**Report of the Trustees  
for the year ended 31 December 2021**

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### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1173919

#### **Principal address**

101 Greenwood Avenue  
Hull  
HU6 9NX

#### **Trustees**

T Sutton  
Mr J L Lewis  
Ms P E Broad  
Ms S D Lee

Tony is Chief Operating Officer of The Rugby Football League and has been the Chair of Trustees since February 2017. He brings experience in sport, education and charity sectors and as a Chartered Accountant acts as the Board's lead for Finance.

Sue has over 30 years public sector experience in marketing, communications and public engagement roles within Hull. She has worked within the NHS since 2004 and in her current role as Associate Director of Communications and Engagement she leads the team that delivers on all aspects of communication, press office management, public and stakeholder engagement for NHS Hull Clinical Commissioning Group.

Phoebe joined the board of Fitmums in April 2019. Her background is in fundraising and volunteer management and she has worked with several different charities across the region in these roles. She currently works with a wide range of partners advising on strategy and fundraising as well as following her own business interests.

Jamie has extensive management experience in local authority and the charity sector, he has been on the board of Trustees since April 2019. Jamie brings a wealth of governance, HR and charity experience to the Board.

All the independent trustees were recruited through an open application process that began in January 2017, this continued into 2019 with the appointment of Jamie and Phoebe, candidates were shortlisted and interviewed, and a nomination made to the Trustee Board at the March 2019 meeting. The trustees selected were done so based on the gaps identified in the Trustee skills review carried out upon the resignation of Lottie Thompson on 11th May 2019. In 2020 the Board also reviewed its skills make up and interviewed a possible future Trustee, Richard Port. It was agreed that Richard would join Trustees for their meetings as a co optee for a period of six months to further understand Fitmums and Friends and to assess the value he could bring to the board as a further Trustee in the future.

#### **Independent Examiner**

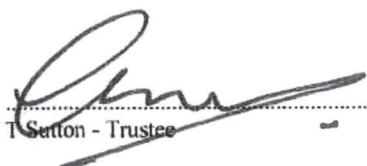
Marshall & Co  
Chartered Accountants  
& Chartered Tax Advisers  
The Bloc  
Springfield Way  
Anlaby  
Kingston upon Hull  
East Yorkshire  
HU10 6RJ

**Fitmums and Friends**

**Report of the Trustees  
for the year ended 31 December 2021**

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Approved by order of the board of trustees on 26/10/22..... and signed on its behalf by:

  
.....  
T Sutton - Trustee

**Independent Examiner's Report to the Trustees of  
Fitmums and Friends**

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**Independent examiner's report to the trustees of Fitmums and Friends**

I report to the charity trustees on my examination of the accounts of Fitmums and Friends (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.



Andy Rusling  
ICAEW  
Marshall & Co  
Chartered Accountants  
& Chartered Tax Advisers  
The Bloc  
Springfield Way  
Anlaby  
Kingston upon Hull  
East Yorkshire  
HU10 6RJ

Date: 27/10/2022

**Fitmums and Friends****Statement of Financial Activities  
for the year ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		22,368	16,015	38,383	32,211
Other trading activities	2	60,525	(396)	60,129	50,921
<b>Total</b>		82,893	15,619	98,512	83,132
<b>EXPENDITURE ON</b>					
Raising funds		8,654	1,096	9,750	14,397
<b>Charitable activities</b>					
Charitable		76,049	5,589	81,638	53,633
<b>Total</b>		84,703	6,685	91,388	68,030
<b>NET INCOME/(EXPENDITURE)</b>		(1,810)	8,934	7,124	15,102
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		34,189	-	34,189	19,087
<b>TOTAL FUNDS CARRIED FORWARD</b>		32,379	8,934	41,313	34,189

The notes form part of these financial statements

**Fitmums and Friends**

**Balance Sheet  
31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	5	(20,263)	-	(20,263)	(30,395)
Tangible assets	6	2,094	-	2,094	3,244
		(18,169)	-	(18,169)	(27,151)
<b>CURRENT ASSETS</b>					
Debtors	7	6,195	-	6,195	11,702
Cash at bank		77,918	8,934	86,852	78,809
		84,113	8,934	93,047	90,511
<b>CREDITORS</b>					
Amounts falling due within one year	8	(33,565)	-	(33,565)	(29,171)
<b>NET CURRENT ASSETS</b>					
		50,548	8,934	59,482	61,340
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		32,379	8,934	41,313	34,189
<b>NET ASSETS</b>					
		32,379	8,934	41,313	34,189
<b>FUNDS</b>					
	9				
Unrestricted funds				32,379	34,189
Restricted funds				8,934	-
<b>TOTAL FUNDS</b>					
				41,313	34,189

The financial statements were approved by the Board of Trustees and authorised for issue on 24/10/22 and were signed on its behalf by:

  
T Sutton - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2019, is being amortised evenly over its estimated useful life of five years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 15% on cost

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Fitmums and Friends**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Contracted Sessions	36,442	31,673
Event Income	-	540
Member Contributions	20,257	16,412
Merchandise	3,430	2,296
	<u>60,129</u>	<u>50,921</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

Ms PE Broad received remuneration of £5,429 during the period.

There were no trustees' remuneration or benefits for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	32,211	-	32,211
Other trading activities	50,921	-	50,921
<b>Total</b>	<u>83,132</u>	-	<u>83,132</u>
<b>EXPENDITURE ON</b>			
Raising funds	14,397	-	14,397
<b>Charitable activities</b>			
Charitable	53,633	-	53,633
<b>Total</b>	<u>68,030</u>	-	<u>68,030</u>
<b>NET INCOME</b>	<u>15,102</u>	-	<u>15,102</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	19,087	-	19,087
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>34,189</u>	<u>-</u>	<u>34,189</u>

**Fitmums and Friends**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**5. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	(50,659)
<b>AMORTISATION</b>	
At 1 January 2021	(20,264)
Charge for year	(10,132)
At 31 December 2021	(30,396)
<b>NET BOOK VALUE</b>	
At 31 December 2021	(20,263)
At 31 December 2020	(30,395)

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	2,197	2,490	4,687
<b>DEPRECIATION</b>			
At 1 January 2021	621	822	1,443
Charge for year	329	821	1,150
At 31 December 2021	950	1,643	2,593
<b>NET BOOK VALUE</b>			
At 31 December 2021	1,247	847	2,094
At 31 December 2020	1,576	1,668	3,244

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	5,800	7,493
Other debtors	-	3,822
Prepayments and accrued income	395	387
	<u>6,195</u>	<u>11,702</u>

Fitmums and Friends

Notes to the Financial Statements - continued  
for the year ended 31 December 2021

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021 £	2020 £
Trade creditors	72	172
Taxation and social security	2,332	563
Other creditors	31,161	28,436
	<u>33,565</u>	<u>29,171</u>

9. MOVEMENT IN FUNDS	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	34,189	(1,810)	32,379
<b>Restricted funds</b>			
Restricted Fund	-	8,934	8,934
	<u>34,189</u>	<u>7,124</u>	<u>41,313</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	82,893	(84,703)	(1,810)
<b>Restricted funds</b>			
Restricted Fund	15,619	(6,685)	8,934
	<u>98,512</u>	<u>(91,388)</u>	<u>7,124</u>

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
<b>Unrestricted funds</b>			
General fund	19,087	15,102	34,189
	<u>19,087</u>	<u>15,102</u>	<u>34,189</u>

**Fitmums and Friends**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	83,132	(68,030)	15,102
<b>TOTAL FUNDS</b>	<u>83,132</u>	<u>(68,030)</u>	<u>15,102</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/20 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	19,087	13,292	32,379
<b>Restricted funds</b>			
Restricted Fund	-	8,934	8,934
<b>TOTAL FUNDS</b>	<u>19,087</u>	<u>22,226</u>	<u>41,313</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	166,025	(152,733)	13,292
<b>Restricted funds</b>			
Restricted Fund	15,619	(6,685)	8,934
<b>TOTAL FUNDS</b>	<u>181,644</u>	<u>(159,418)</u>	<u>22,226</u>

**Fitmums and Friends**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

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**10. RELATED PARTY DISCLOSURES**

Related party transactions in the year are disclosed in Note 3 of these Financial Statements. There were no related party transactions in the year to 31 December 2020.

**Fitmums and Friends****Detailed Statement of Financial Activities  
for the year ended 31 December 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Affiliation	1,741	1,605
Donations	1,583	3,937
Grants	16,014	22,772
Other revenue	19,045	3,897
	<u>38,383</u>	<u>32,211</u>
<b>Other trading activities</b>		
Contracted Sessions	36,442	31,673
Event Income	-	540
Member Contributions	20,257	16,412
Merchandise	3,430	2,296
	<u>60,129</u>	<u>50,921</u>
<b>Total incoming resources</b>	<b>98,512</b>	<b>83,132</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	6,667	14,397
Bad debts	3,073	-
	<u>9,740</u>	<u>14,397</u>
<b>Charitable activities</b>		
Pensions	727	687
Other operating leases	2,037	1,819
Insurance	940	1,127
Postage and stationery	674	413
Sundries	2,414	2,974
IT expenses	2,920	6,862
	<u>9,712</u>	<u>13,882</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	73,901	41,927
Advertising	1,572	3,751
Amortisation of intangible fixed assets	(10,132)	(10,132)
Depreciation of tangible and heritage assets	1,151	1,150
	<u>66,492</u>	<u>36,696</u>

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**Fitmums and Friends**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2021**

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	2021 £	2020 £
<b>Management</b>		
<b>Finance</b>		
Bank charges	563	639
<b>Governance costs</b>		
Travel	1,345	1,024
Accountancy and legal fees	1,350	1,392
Staff training	1,884	-
Subscriptions	302	-
	<hr/>	<hr/>
	4,881	2,416
	<hr/>	<hr/>
Total resources expended	91,388	68,030
	<hr/>	<hr/>
<b>Net income</b>	<u>7,124</u>	<u>15,102</u>

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