

COMMUNITIES 1ST

England & Wales · Charity number 1187164

Details

Other names	COMMUNITY ACTION HERTSMERE, COMMUNITY CENTRAL, COMMUNITY HERTSMERE, COUNCIL FOR VOLUNTARY SERVICE FOR ST. ALBANS DISTRICT, HERTSMERE COMMUNITY TRANSPORT
Status	Registered
Legal form	Charitable company
Company number	11875362
Registered	2019-12-31
Register	View on the Charity Commission register

Contact

Address	Ver House Park Industrial Estate Frogmore St. Albans Hertfordshire AL2 2WH
Phone	01727 649900
Email	us@communities1st.org.uk
Website	www.communities1st.org.uk

Activities

Objects: a) The promotion of any charitable purposes for the benefit of the community principally but not exclusively in the County of Hertfordshire and its environs (hereinafter called the area of benefit) and in particular the advancement of education, the protection of health; the relief of poverty, distress and sickness, and developing the capacity and skills of the community in the area of benefit in such a way that it is better able to identify and help meet its needs and to participate more fully in society;b) Undertake such other charitable purposes as the Company deems necessary in the Area of Benefit from time to time.

Activities: Communities 1st develops, connects and supports local voluntary and community organisations, helping to improve the quality of peoples lives across the districts of Hertfordshire and neighbouring counties. We are home to the local Volunteer Centre, providing support and guidance for those who want to become volunteers and those who want to recruit volunteers.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Barnet
- Bedford
- Cambridgeshire
- Enfield
- Essex
- Harrow
- Hertfordshire
- Norfolk
- Peterborough City
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,631,442	£1,581,847	£1,116,248	51
2024-03-31	£1,352,470	£1,320,325	£1,066,653	46
2023-03-31	£1,765,510	£1,407,696	£1,034,508	46
2022-03-31	£1,372,749	£961,078	£676,694	50
2021-03-31	£439,827	£564,043	£265,023	23

Trustees

Name	Role	Appointed
Jason John	Chair	2019-03-11
Andrew Chaloner		2025-06-26
Ann Rogers		2019-12-31
Christopher Norman Cloke		2019-12-31
John Howson		2022-01-20
Joy Carolyn Dobbs		2019-12-31
Karl Damian Wilding		2019-03-11
Madeleine Clark		2025-06-26
Roberta Beaton		2023-10-26
Ross Gemmell		2019-03-11
Samantha Sarah Lane Hallam		2025-06-26
Sarah Helen Yexley		2019-03-11

COMMUNITIES 1ST

England & Wales - Charity number 1187164

Accounts

REGISTERED COMPANY NUMBER: 11875362 (England and Wales)
REGISTERED CHARITY NUMBER: 1187164

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
COMMUNITIES 1ST
(A COMPANY LIMITED BY GUARANTEE)

COMMUNITIES 1ST

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FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

STRATEGIC REPORT

Achievements and performance

CHAIR'S FOREWORD

This year has been one of growth, partnership, and significant achievement for Communities 1st. The successful merger with Welwyn Hatfield CVS has strengthened our ability to support and represent the local voluntary, community, faith, social enterprise (VCFSE) sector. As a unified organisation, we have expanded our reach and enhanced our impact, helping more groups and communities than ever before.

It has been rewarding to see the dedication and resilience of our staff, volunteers, and partners. Together, we have helped secure over £285,000 for local organisations, enabling them to deliver essential services and innovative projects. We were particularly pleased to see more groups come together to share ideas and develop stronger connections, building a sense of mutual support across the sector. The introduction of networking breakfasts and continued success of our thematic networks have also fostered stronger relationships and collective action among local groups.

We remain committed to supporting and empowering communities, ensuring everyone feels welcome and able to participate, and helping build resilience across the region. Thank you to all who have contributed to our successes this year, including our dedicated volunteers, staff, trustees, and strategic partners - we look forward to building on these achievements together

Jason John, Chair

Our Vision:

Strong local communities where everyone has the opportunity to thrive and make a meaningful difference.

Our Mission:

To partner with local communities, turning knowledge and energy into action and progress.

Our Values:

Creative | Integrity | Quality | Caring | Inclusivity | Collaboration

Our Goals:

1. To develop a more resilient, effective and representative local voluntary, community, faith and social enterprise (VCFSE) sector.
2. To ensure volunteering is more recognised, visible and valued in the community, providing improved community wellbeing and personal development.
3. To achieve improved health and wellbeing where individuals facing barriers or experiencing inequalities are supported and resilient.
4. To be a sustainable, inclusive and responsible organisation driven by our values.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

CHIEF EXECUTIVE'S SUMMARY

Reflecting on the past year, I am proud of how Communities 1st has continued to evolve, embracing new challenges and opportunities with determination and creativity. Our efforts have led to meaningful progress across many areas - from securing vital funding for local organisations to us being able to enhance volunteering, training, employment support, and wellbeing programmes. We've continued to respond to the changing needs of our communities with agility, compassion, and commitment.

This year marked a significant milestone in our journey with the merger of Communities 1st and Welwyn Hatfield CVS. This merger has expanded our reach and increased our capacity to support communities across Hertfordshire. It has also ensured a more unified, coordinated approach to delivering local services and amplifying community voices.

We worked with our members to shape and publish a series of local voluntary sector 'what we stand for' policy statements. These now provide a shared foundation for influencing decisions and championing the sector more effectively.

Our commitment to creating meaningful connections between business and community has been demonstrated through the expansion of our Better Business programme. We doubled our business engagement this year and saw a marked rise in employer-supported volunteering.

Through the Multiply programme, over 600 people have gained essential numeracy skills. At the same time, 133 individuals secured employment through initiatives such as Able2Enable, which supports people facing barriers due to disability or mental health challenges. Our new 'Future Focus: Empowering Potential' programme offers integrated, personalised employment pathways, designed to deliver faster and more effective results.

Innovation has remained central to our work. One example is our 'Community Thirst' Coffee Cart at St Albans Civic Centre - providing real-world work experience and life skills development. We also launched a 'dance for all' training programme that has widened access to creative opportunities for people of all abilities.

Communities 1st has further strengthened its role as a trusted local delivery partner by supporting residents moving to the UK government's new eVisa system and by securing new funding to expand our Creative Cafes in community centres across Hertsmere.

All of these achievements reflect the power of partnerships - with local authorities, funders, charities, community groups, volunteers, and residents. Thank you to everyone who has been part of this journey. Together, we are helping build stronger, fairer and more connected communities.

Stephen Craker, Chief Executive Officer

A MORE RESILIENT, EFFECTIVE, AND REPRESENTATIVE LOCAL VCFSE SECTOR

- Over £285,000 secured for local voluntary, community, faith, and social enterprise (VCFSE) groups, marking a significant 10% increase from the previous year.
- Provided funding advice and tailored development support to 110 organisations, helping them build capacity and resilience.
- Hosted 130 attendees at our Annual Conference, providing networking opportunities and sessions designed to enhance sector-wide collaboration.
- 250 individuals actively participated in Stronger Together Network (STN) meetings, exchanging valuable insights and best practices across various organisational activities.
- Worked closely with key partners to host the Hertfordshire Funding Fair, attended by 150 people, which facilitated connections and practical funding opportunities.
- Supported 88 food distribution organisations through advice and support, enhancing their sustainability and service delivery.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Highlights:

- Published a comprehensive series of 'what we stand for' policy statements shaped with input from our members, providing a robust framework for collective advocacy and informed representation of the sector's views.
- Launched breakfast networking events, drawing in new members and encouraging face-to-face conversations on practical issues including funding, staffing, and volunteering.
- Led a strategic Food Distribution Project commissioned by Hertfordshire County Council, working with CVS partners to map existing services, provide expert advice, and support local organisations to better manage rising levels of need.

VOLUNTEERING IS MORE RECOGNISED, VISIBLE, AND VALUED

- **988** enquiries dealt with via our Volunteer Centre
- Managed **485** volunteer applications through our Volunteer Centre, enhancing community engagement.
- **161** New volunteering opportunities promoted on behalf of other organisations
- Facilitated **334** hours of employer-supported volunteering, representing a remarkable 68% increase from last year's total.
- Actively engaged with **75** local businesses, significantly increasing their commitment to corporate social responsibility initiatives and volunteer engagement.

Highlights:

- Expanded our Better Business initiative, successfully doubling business engagement and significantly increasing employee participation in community volunteering activities.
- Conducted targeted presentations on volunteering benefits for over **280** NHS employees, fostering new volunteer recruitment opportunities and sector support.
- Prioritised the promotion and recruitment of traditionally challenging volunteer roles, including trustees, drivers, and befrienders, ensuring vital community services could continue uninterrupted.
- We were the only Local Infrastructure Organisation (LIO) invited to a national DCMS roundtable on improving volunteering data and 'passporting' volunteers between organisations.

ADULT SKILLS AND LEARNING

- Engaged over **600** individuals through the Multiply numeracy programme, providing essential skills training and practical support.
- **336** individuals attended one of our training courses
- **116** individuals attended our Wellbeing and Life Skills Awareness Sessions - over three times more than last year - showing increased interest in personal wellbeing and practical skills.
- Enhanced employment opportunities for **133** individuals through our employment initiative
- Supported more than **120** work experience students, providing essential exposure to volunteering opportunities and fostering their understanding and appreciation of the voluntary sector.
- Enhanced employment opportunities for **159** individuals through our employment initiatives, notably through the Able2Enable programme tailored for individuals facing barriers due to disability and mental health challenges.
- Launched the innovative 'Community Thirst' Coffee Cart at St Albans Civic Centre, offering practical, hands-on employment training and life skills development.
- Delivered inclusive dance sessions to **163** participants through our Para Dance programme, promoting inclusive physical activity and social participation.

Highlights:

- Successfully launched our comprehensive 'Future Focus; Empowering Potential' employment support scheme, providing integrated support pathways for participants and ensuring faster, broader, and more effective interventions.
- Expanded our Dance For All Training courses, reaching more people and raising awareness of accessible recreational opportunities..
- Delivered activity sessions at Parallel Windsor for over 150 people, supporting participation in a national disability-focused event.
- Shared our inclusive dance work at Move It 2025, building new connections at a key national dance platform.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

IMPROVED HEALTH AND WELLBEING

- Achieved more than **60,000** visits to our managed community centres (an increase of over 10% from 2023/24), highlighting their critical role as community engagement and support hubs.
- **2,897** visits to our Creative Cafes, offering people a welcoming space to connect, explore creativity, and develop new skills.
- Over **9,000** journeys made through our community transport services
- **781** practical support tasks - such as shopping, prescription collection, and home checks - were delivered by our trained volunteers to help people stay safe and well at home
- **969** individuals accessed our Better Days Hubs, which offer signposting and support across volunteering, health and wellbeing, training, employment, digital skills, money management and confidence building
- **1,084** health and wellbeing enquiries were answered through our Healthy Hubs, offering advice, referrals, and signposting to local support services
- Delivered over **1,270** befriending and wellbeing calls, ensuring continuous emotional and practical support, especially during challenging periods such as Christmas.
- Offered **244** individuals targeted energy efficiency support, including distributing carbon monoxide alarms and practical slow cooking advice, to enhance household safety and reduce energy bills.
- **350** people took part in targeted engagement events promoting NHS diabetic eye screening, particularly within ethnic minority communities, with on-site checks and advice leading to 85% feeling more informed about managing diabetes
- Supported **163** refugees and asylum seekers through our Beyond Borders programme, offering critical advice and practical assistance to facilitate integration and access to essential services.
- **83** individuals received one-to-one support to navigate the transition to the UK's E-visa system, helping reduce stress and avoid potential disruption to their rights and entitlements

Highlights:

- Enhanced our Healthy Hub services, prioritising critical public health initiatives such as smoking cessation, diabetes management, and NHS health checks.
- Expanded community centre activities through additional funding from Clarion Futures and the Rothesay Foundation, enabling broader community engagement and diversified support services.

LOOKING AHEAD

As we look ahead, Communities 1st is preparing for a period of significant change - both within our organisation and across the wider system in which we operate. Despite the uncertainty in national and local policy landscapes, our purpose remains clear: to strengthen communities, empower voluntary action, and help local people and organisations thrive.

In the coming year, the implications of the Local Government Review and the reshaping of NHS commissioning - particularly the streamlining of Integrated Care Boards (ICBs) - will begin to take effect. These changes will alter how decisions are made, how services are commissioned, and who holds influence. As a trusted partner rooted in our local places, we will continue to represent the voice of the voluntary, community, faith and social enterprise (VCFSE) sector and ensure communities are not left behind in the process.

We are also undergoing internal transformation. Alongside our recent merger with Welwyn Hatfield CVS, we are finalising a further organisational merger that will bring together creativity, community engagement, and social enterprise in new and exciting ways. This development will broaden our service offer, and allow us to embed creative, culturally relevant and creative practice into the heart of our community programmes.

Looking ahead, we will:

- **Champion the role of the VCFSE sector** in system-wide solutions, supporting partners across health, local government and housing to engage more meaningfully and equitably with community organisations.
- **Adapt our delivery models** to align with new commissioning structures, enabling more responsive, place-based services that reflect the real needs of residents.
- **Scale up successful pilots**, including our inclusive employment and enterprise initiatives, ensuring they become embedded, sustainable and community-led.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

- **Continue investing in innovation**, including digital tools, creative practice, and new ways of engaging volunteers and residents in shaping local support.
- **Strengthen our leadership voice**, ensuring we speak up not only for the sector, but with it - through collaborative policy work, shared learning, and collective advocacy.
- **Support local organisations through uncertainty**, helping them to navigate funding changes, increased demand, and growing complexity with practical tools, advice and solidarity.

At Communities 1st, we know that the future will not be without its challenges. But we also know that meaningful change happens when people come together. We remain committed to working alongside communities, partners, and our members - building a fairer, more resilient and connected future for all.

Financial review

Financial position

We internally record our performance against outcomes for the organisation and the sector. We are pleased with the activity we have undertaken which meets our strategic headlines and also those that add value to our communities and the sector.

We have active 7,238 volunteers - 68% identifying as female, 37% as male and 1% self-defined - with 11,318 hours of volunteering, helping us to provide individual support alongside developing and sustaining the local voluntary and community sector.

Income from all sources was £1,631,442 in the year to 31 March 2025 (2023/24: £1,352,470). Of the income received, £80,000 (2023/24: £61,758) was restricted for specific programmes and projects, made up of grant income. The remaining income of £1,551,442 (2023/24: £1,290,712) was unrestricted, comprising grants, donations, membership income as well as revenue generated through SLAs and service delivery. Unrestricted income remains important to the financial sustainability of the charity. Through our contracts and grants, we were able to fund local charities to undertake work to the value of £285,000.

	Unrestricted Funds	Restricted Funds	Total 24/25
Incoming Resources	£1,551,442	£80,000	£1,631,442
Resources Expended	£1,516,504	£65,343	£1,581,847
Surplus/(Deficit)	£34,938	£14,657	£49,595

Investment policy and objectives

All reserves not required for day-to-day operational costs are invested in accounts with unity trust bank.

Financial Risk Review

Internal risks are minimized by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Reserves policy

It is the policy of the trustees to maintain free reserves of at least three month's running cost to enable the charity to meet all the commensurate costs in the event of extreme scenario of winding-up, the running cost reserve is £875,232 at the year end.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern (see also Accounting Policies (Note 2) in our Annual Accounts 24/25). The Trustees have reviewed the financial position, budgets and cash flows for the period to March 2025 and consider that the charity is in a position to meet its financial obligations as they fall due.

The charity continues to seek ways to diversify its income to ensure a robust financial future. The charity has developed sound financial management systems and along with the support of the team has generated a positive financial outcome for the period. The charity has had success in grant application.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRATEGIC REPORT

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposure. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Net Zero

Communities 1st remains committed to reducing our environmental impact and working towards Net Zero. This year, we've focused on embedding sustainability into how we work - from improving energy efficiency in our community spaces to reducing unnecessary travel and paper use. Staff continue to reflect on their individual carbon footprints and explore practical steps to reduce them. While plans to roll out Net Zero training with partners have not yet progressed, we remain committed to supporting the local VCFSE sector to better understand and act on climate-related challenges. As we look ahead, we are exploring new opportunities to measure our progress and build environmental responsibility into our wider organisational planning.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Pay Gap

Communities 1st believes in equality of opportunity for all. Although Communities 1st employs fewer than 250 staff (currently 57) and is therefore not required to publish gender pay gap information under current legislation, we have chosen to do so voluntarily and would encourage other organisations in the sector to do the same. As of 1 April 2024, the median and mean hourly earnings for male and female employees are as follows:

	Male hourly earnings (£)	Female hourly earnings (£)	Difference (£)	Difference (%)
Median	12.00	13.96	-1.96	-16.33%
Mean	14.21	14.76	-0.55	-3.83%

For comparison, the UK gender pay gap reported by the Office for National Statistics in 2024 was 7% in favour of men. In contrast, the gender pay gap at Communities 1st is 16.33% (median) and 3.83% (mean) in favour of women. This means that, on average, women at Communities 1st earn more than men. It is important to highlight that the gender pay gap reflects the difference in average earnings across all roles within the organisation and is not a measure of equal pay for the same or similar work. Communities 1st's gender pay gap does not present a concern, however gender pay and equal pay will continue to be monitored closely.

MEMBERSHIPS AND ASSOCIATED BODIES

Communities 1st is proud to be part of a range of national and local networks. These memberships help us and our members access valuable resources, share best practice, and contribute to wider conversations shaping the future of the voluntary and community sector.

We are members or partners of:

- Armed Forces Covenant
- Community Help Hertfordshire (CHH)
- Community Transport Association (CTA)
- EMD UK
- Locality
- National Association for Voluntary and Community Action (NAVCA)
- Vision for Volunteering
- Voluntary and Community Sector Emergencies Partnership (VCSEP)
- Voluntary Sector Studies Network (VSSN)
- Volunteering Herts
- National Council for Voluntary Organisations (NCVO)

PLEDGES AND QUALITY MARKS

We actively uphold a range of recognised pledges and quality marks that reflect our dedication to fair pay, equality, the wellbeing of staff and volunteers, digital security, and environmental responsibility. We are proud to hold the following:

- Living Wage Employer
- Disability Confident Employer
- Armed Forces Covenant (Bronze)
- Mindful Employer
- Herts Healthy Workplace
- Cyber Essentials
- Net Zero Gold+
- Matrix Standard (for information, advice and guidance)
- LIQA
- Age Friendly employer

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11875362 (England and Wales)

Registered Charity number

1187164

Registered office

Ver House
Frogmore
St Albans
AL2 2DR

Trustees

Jason John (Chair)
Sarah Yexley (Vice-chair)
Ross Gemmell (Treasurer)
Roberta Beaton
Chris Cloke
Joy Dobbs
Ann Harrison
John Howson
Sue Pearlman
Ann Rogers
Karl Wilding
Julia Tilbury - Co-optee - joined in January 2025
Madeleine Clark - Co-optee - joined in January 2025

Company Secretary

S M Craker

Senior Statutory Auditor

Neil C Harding

Auditors

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

AUDITORS

The auditors, Bradshaw Johnson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 October 2025 and signed on the board's behalf by:

J J John - Trustee

COMMUNITIES 1ST

STATEMENT OF TRUSTEES' RESPONSIBILITIES **FOR THE YEAR ENDED 31 MARCH 2025**

The trustees (who are also the directors of Communities 1st for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITIES 1ST

Opinion

We have audited the financial statements of Communities 1st (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITIES 1ST

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the Charitable Company's industry and its control environment, and reviewed the Charitable Company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the Charitable Company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act, Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the Charitable Company's rationale of any significant transactions that are unusual or outside the normal course of business.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing any correspondence with HMRC.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil C Harding (Senior Statutory Auditor)
for and on behalf of Bradshaw Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

9 December 2025

COMMUNITIES 1ST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,531,048	80,000	1,611,048	1,340,957
Investment income	4	20,394	-	20,394	11,513
Total		<u>1,551,442</u>	<u>80,000</u>	<u>1,631,442</u>	<u>1,352,470</u>
EXPENDITURE ON					
Charitable activities	5				
Purposes of the charity		<u>1,516,504</u>	<u>65,343</u>	<u>1,581,847</u>	<u>1,320,325</u>
NET INCOME		34,938	14,657	49,595	32,145
Transfers between funds	15	<u>(2,671)</u>	<u>2,671</u>	<u>-</u>	<u>-</u>
Net movement in funds		32,267	17,328	49,595	32,145
RECONCILIATION OF FUNDS					
Total funds brought forward		886,286	180,367	1,066,653	1,034,508
TOTAL FUNDS CARRIED FORWARD		<u><u>918,553</u></u>	<u><u>197,695</u></u>	<u><u>1,116,248</u></u>	<u><u>1,066,653</u></u>

The notes form part of these financial statements

COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

STATEMENT OF FINANCIAL POSITION

31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	34,189	85,545	119,734	173,973
CURRENT ASSETS					
Debtors	12	130,579	-	130,579	257,658
Cash at bank and in hand		1,238,328	112,150	1,350,478	1,075,638
		<u>1,368,907</u>	<u>112,150</u>	<u>1,481,057</u>	<u>1,333,296</u>
CREDITORS					
Amounts falling due within one year	13	(484,543)	-	(484,543)	(440,616)
NET CURRENT ASSETS		<u>884,364</u>	<u>112,150</u>	<u>996,514</u>	<u>892,680</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>918,553</u>	<u>197,695</u>	<u>1,116,248</u>	<u>1,066,653</u>
NET ASSETS		<u>918,553</u>	<u>197,695</u>	<u>1,116,248</u>	<u>1,066,653</u>
FUNDS	15				
Unrestricted funds				918,553	886,286
Restricted funds				197,695	180,367
TOTAL FUNDS				<u>1,116,248</u>	<u>1,066,653</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2025 and were signed on its behalf by:

J J John - Trustee

The notes form part of these financial statements

COMMUNITIES 1ST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	261,603	156,141
Interest paid		(2,422)	(939)
		<hr/>	<hr/>
Net cash provided by operating activities		259,181	155,202
		<hr/>	<hr/>
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,735)	(110,631)
Interest received		20,394	11,513
		<hr/>	<hr/>
Net cash provided by/(used in) investing activities		15,659	(99,118)
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period			
		274,840	56,084
Cash and cash equivalents at the beginning of the reporting period			
		1,075,638	1,019,554
		<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period			
		1,350,478	1,075,638
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

COMMUNITIES 1ST

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.25	31.3.24
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	49,595	32,145
Adjustments for:		
Depreciation charges	58,974	30,370
Interest received	(20,394)	(11,513)
Interest paid	2,422	939
Decrease/(increase) in debtors	127,079	(73,402)
Increase in creditors	43,927	177,602
Net cash provided by operations	<u>261,603</u>	<u>156,141</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	1,075,638	274,840	1,350,478
	<u>1,075,638</u>	<u>274,840</u>	<u>1,350,478</u>
Total	<u>1,075,638</u>	<u>274,840</u>	<u>1,350,478</u>

The notes form part of these financial statements

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. STATEMENT OF COMPLIANCE

Communities 1st is a charitable company limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Ver House
Frogmore
St Albans
AL2 2WH

The charitable company's financial statements have been prepared in compliance with Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 March 2025.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statement are prepared in sterling.

Communities 1st meets the definition of a public benefit entity under FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is deferred when monies have been received in advance of a service being rendered. The deferred income is released at the point when the service has been rendered.

Donations

Donations are recognised when the charitable company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charitable company before the charitable company is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that these conditions will be fulfilled in the reporting period.

Grant receivable

Grants are recognised when the charitable company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the statement of financial position as deferred income to be released.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those cost of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on the tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Equipment and fittings	33% reducing balance
Computer equipment	33% reducing balance

Trade debtors

Trade debtors are amounts due from voluntary organisations and individuals who have undertaken to fund or meet the cost of services provided. Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject of an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charitable company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at the amortized cost using the effective interest method.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

Unrestricted funds are general funds that are available for use at the trustees` discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	182,948	216,937
Contracts and SLA	748,578	853,568
Grants	679,522	270,452
	<u>1,611,048</u>	<u>1,340,957</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Hertsmere B Council	50,000	1,800
St Albans D Council	12,711	12,000
Hertfordshire County Council	204,870	97,368
Clarion Housing	15,000	17,036
Hoare Trust	-	25,000
Bedfordshire Luton Community	-	2,000
Community Action Dacorum - Staying connected	10,271	10,737
NHS Hertfordshire and West Essex ICB - Core 20+	-	21,250
UKSPF	21,000	21,000
Healthy Hubs	20,100	18,250
Cadent	151,890	30,540
Luton able 2 enable	-	1,500
Broxbourne able 2 enable	-	7,976
REND	18,000	-
DESP	25,740	-
Good Things Foundation	6,000	-
Assura PCN	38,948	-
E Visa	24,540	-
Adass accommodation guides	45,000	-
ICS Care Leavers Op	35,000	-
Other grants	452	3,995
	<u>679,522</u>	<u>270,452</u>

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>20,394</u>	<u>11,513</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Purposes of the charity	<u>1,267,299</u>	<u>314,548</u>	<u>1,581,847</u>

6. SUPPORT COSTS

	Information technology £	Other £	Governance costs £	Totals £
Purposes of the charity	<u>36,398</u>	<u>271,850</u>	<u>6,300</u>	<u>314,548</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Auditors' remuneration	6,300	6,300
Depreciation - owned assets	<u>58,974</u>	<u>30,369</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	1,205,804	963,246
	1,205,804	963,246

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	51	46
	51	46

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	1	1
	1	1

Key management personnel include the Chief Executive Officer and Deputy Chief Executive Officer. The total employee benefits of the Charity's key management personnel were £113,178 (2023/24: £104,930.11)

10. 2024 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,279,199	61,758	1,340,957
Investment income	11,513	-	11,513
Total	1,290,712	61,758	1,352,470
EXPENDITURE ON			
Charitable activities			
Purposes of the charity	1,298,745	21,580	1,320,325
NET INCOME/(EXPENDITURE)			
Transfers between funds	(8,033)	40,178	32,145
	(6,189)	6,189	-
Net movement in funds	(14,222)	46,367	32,145
RECONCILIATION OF FUNDS			
Total funds brought forward	900,508	134,000	1,034,508
TOTAL FUNDS CARRIED FORWARD	886,286	180,367	1,066,653

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2024	37,632	183,297	40,646	261,575
Additions	1,543	-	3,192	4,735
Transfer	-	14,750	-	14,750
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	39,175	198,047	43,838	281,060
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2024	30,200	30,830	26,572	87,602
Charge for year	2,962	50,314	5,698	58,974
Transfer	-	14,750	-	14,750
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	33,162	95,894	32,270	161,326
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2025	6,013	102,153	11,568	119,734
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	7,432	152,467	14,074	173,973
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	81,048	164,771
Prepayments and accrued income	49,531	92,887
	<hr/>	<hr/>
	130,579	257,658
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	12,594	29,362
Other creditors	172,286	145,096
Accruals and deferred income	299,663	266,158
	<hr/>	<hr/>
	484,543	440,616
	<hr/> <hr/>	<hr/> <hr/>

Accruals and deferred income includes £260,631 (2024: £214,191) of designated funds relating to monies received in 2023-24 for 2024-25 projects and £nil (2024: £nil) of restricted funds relating to monies received in 2023-24 for 2024-25.

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25 £	31.3.24 £
Within one year	46,303	39,429
Between one and five years	72,955	84,888
In more than five years	25,778	-
	145,036	124,317

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	886,286	34,938	(2,671)	918,553
Restricted funds				
Mini-bus grants	118,609	(33,064)	-	85,545
Para Dance UK	29,608	(32,279)	2,671	-
Income	7,150	-	-	7,150
Capital	25,000	80,000	-	105,000
	180,367	14,657	2,671	197,695
TOTAL FUNDS	1,066,653	49,595	-	1,116,248

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,551,442	(1,516,504)	34,938
Restricted funds			
Mini-bus grants	-	(33,064)	(33,064)
Para Dance UK	-	(32,279)	(32,279)
Capital	80,000	-	80,000
	80,000	(65,343)	14,657
TOTAL FUNDS	1,631,442	(1,581,847)	49,595

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	900,508	(8,033)	(6,189)	886,286
Restricted funds				
Mini-bus grants	134,000	(21,580)	6,189	118,609
Para Dance UK	-	29,608	-	29,608
Income	-	7,150	-	7,150
Capital	-	25,000	-	25,000
	<u>134,000</u>	<u>40,178</u>	<u>6,189</u>	<u>180,367</u>
TOTAL FUNDS	<u><u>1,034,508</u></u>	<u><u>32,145</u></u>	<u><u>-</u></u>	<u><u>1,066,653</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,290,712	(1,298,745)	(8,033)
Restricted funds			
Mini-bus grants	-	(21,580)	(21,580)
Para Dance UK	29,608	-	29,608
Income	7,150	-	7,150
Capital	25,000	-	25,000
	<u>61,758</u>	<u>(21,580)</u>	<u>40,178</u>
TOTAL FUNDS	<u><u>1,352,470</u></u>	<u><u>(1,320,325)</u></u>	<u><u>32,145</u></u>

Mini-bus - This is monies received to purchase shopper buses.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

COMMUNITIES 1ST

England & Wales - Charity number 1187164

Accounts

REGISTERED COMPANY NUMBER: 11875362 (England and Wales)
REGISTERED CHARITY NUMBER: 1187164

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
COMMUNITIES 1ST
(A COMPANY LIMITED BY GUARANTEE)

COMMUNITIES 1ST

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FOR THE YEAR ENDED 31 MARCH 2024

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COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

STRATEGIC REPORT

Achievement and performance

Strategic Report - Achievement and Performance

'Working with you to make a bigger difference' - that's the strapline from our new four-year strategic plan which we launched this year and I am delighted to say that I believe we are doing just that. As you read through this impact report you will see how our work has moved on from the pandemic, but not eased off! It is our responsibility to be an ever-changing organisation, responding to the circumstances and the environment in which we work. It is impossible for us to do that alone and essential that we collaborate with you, our residents, volunteers, community organisations, statutory and business partners to deliver the best we can for our communities. I think we have done that and I consider it an accolade to all involved to see how much has been achieved.

Our mission

- To partner with local communities, turning knowledge and energy into action and progress.

Our vision

- Strong local communities where everyone has the opportunity to thrive and make a difference

Our values underpin everything we seek to achieve. We are:

- Inclusive
- Collaborative
- Caring
- Creative
- Striving for quality
- Working with integrity

Our goals

- To develop a more resilient, effective and representative local voluntary, community, faith and social enterprise (VCFSE) sector
- To ensure volunteering is more recognised, visible and valued in the community, providing improved community wellbeing and personal development
- To achieve improved health and wellbeing where individuals facing barriers or experiencing inequalities are supported and resilient
- To be a sustainable, inclusive and responsible organisation driven by our values

Reflecting on 2023-24, I am proud of our achievements in supporting our communities. This year has shown our strength, creativity, and dedication to our mission.

Our work with charities and community groups (the Voluntary, Community, Faith, and Social Enterprise (VCFSE) sector) has continued to be a priority. We responded to evolving community needs by establishing additional Stronger Together Network (STN) meetings, including new groups focused on community Spaces, Environment, and Net Zero. These networks have helped local groups share ideas and work together.

COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

A key highlight has been the launch of a comprehensive training programme to enhance professional skills within the VCFSE sector. Covering areas such as business planning, full cost recovery, bid writing, and safeguarding, these sessions have equipped our members with the tools needed to thrive and create lasting impacts.

Volunteering remains at the heart of our work. Being part of the national 'Vision for Volunteering' initiative has been instrumental in helping us create a more inclusive and supportive environment for volunteers. We've facilitated opportunities for diverse groups, including asylum seekers and young people, and promoted best practices in volunteer management through our Hertfordshire-wide accreditation scheme.

Health and wellbeing have been a central focus. We expanded our Better Days hubs to 41 locations, offering important support services across five Hertfordshire districts. Our health awareness events, targeting issues such as respiratory and cardiovascular health, have engaged with over 1,142 people and significantly benefited our community. Despite challenges like flood damage to our Community Hub in Borehamwood, we have continued to provide and expand our healthy hub services.

Our transport services grew significantly with an exponential growth in activity since last year. We successfully took over transport services in Welwyn and Hatfield and started a new Shopper Bus in Watford. These services helped many residents stay independent and healthy.

A notable milestone this year was merging with Para Dance UK in October 2023. This merger has allowed us to continue the important work of inclusive dance, offering a UK-wide programme that promotes physical activity and social inclusion for people of all abilities. There is much more to achieve in 2024-25, and we are excited about the opportunities ahead.

In the area of adult skills and learning, our initiatives have thrived. We extended our Multiply courses to new areas. Our Able2Enable project has expanded its remit, supporting individuals in developing essential skills for education, employment, and volunteering. Working with secondary schools we introduced a comprehensive work placement programme for Year 10 students and above, supporting 180 young people experience a place of work.

Sustainability has been a significant focus. Our staff and trustees took part in training on climate change and net zero strategies. We are committed to reducing our carbon footprint, with our team pledging to cut carbon emissions and save energy.

Looking ahead, we will build on our successes. We will keep focusing on a strong and effective local VCFSE sector, promoting volunteering, improving health and wellbeing, and working on our sustainability goals. Even though challenges lie ahead, our commitment and teamwork will help us to continue making a positive impact.

I want to thank our volunteers, staff, trustees, and partners. Your hard work and support are the reasons for our achievements. Together, we will keep creating strong, thriving communities where everyone has the chance to make a difference.

For more information about our projects and services, please visit: www.communities1st.org.uk

A MORE RESILIENT, EFFECTIVE AND REPRESENTATIVE LOCAL VOLUNTARY, COMMUNITY, FAITH AND SOCIAL ENTERPRISE (VCFSE) SECTOR

2023/24 facts and figures:

- £257,000 secured by local VCFSE organisations following our involvement
- 157 VCFSE organisations provided with 1:1 development support and funding advice
- 90+ attendees at our annual conference
- 48 Stronger Together Network meetings held, bringing together local groups with similar aims to share best practice
- 15 individuals attended our professional skills development training
- 9 Meet the Funder events held to help participants apply to specific funding bodies
- 450 individuals received our Funding newsletter

COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Some feedback:

- "Thanks for organising the event with Groundwork East - a really interesting session. I'm glad I joined. We will definitely be applying!"

Participant at one of our Meet the Funder events

- "I really appreciate all your ongoing support for our organisation. I champion your work and remain grateful for your team's tireless efforts."

Representative from Youth Talk, one of our member organisations

- "Communities 1st's involvement has been pivotal, bridging gaps and facilitating seamless communication between various stakeholders involved."

Participant at our STN for refugees and asylum seekers

VOLUNTEERING IS MORE RECOGNISED, VISIBLE AND VALUED IN THE COMMUNITY PROVIDING IMPROVED COMMUNITY WELLBEING AND PERSONAL DEVELOPMENT

2023/24 facts and figures:

- 2,400+ enquiries dealt with via our Volunteer Centre
- 213 volunteer applications managed via our Volunteer Centre
- 190 hours of employer-related volunteering facilitated by staff
- 180+ volunteers registered with our Let's Give online volunteering platform where organisations can search for potential volunteers by skill-set
- 162 new volunteering opportunities promoted on behalf of other organisations
- 32 local businesses engaged in skill sharing and volunteer opportunities
- 16 individuals attended training sessions for volunteer managers
- 5,400+ individuals received fortnightly Volunteer Centre newsletter

Some feedback:

"I get satisfaction in knowing that I am making a difference to someone's life, no matter how small, and that I have an opportunity to contribute to my community."

Volunteer placed with St Albans and District Talking Newspaper

"Communities 1st has helped me massively. They took steps in making it easier for me to put myself into a position where I could find some volunteer work and made the process of learning new anxiety techniques very easy."

Client of Able2Enable

"We were delighted to bring a team to the Interview Skills event at Yavneh College this morning. Big thank you to Communities 1st for organising the event."

Representative from Eurovia, a participant in our Better Business in the community programme

"Over 20% of our new volunteer recruits have come through Communities 1st."

Representative from St Albans Good Neighbour Scheme

ADULT SKILLS AND LEARNING

2023/24 facts and figures:

- 273 individuals attended 44 Multiply training courses
- 224 individuals attended air frying and slow cooking courses
- 180 work experience placements hosted
- 104 individuals registered with Able2Enable, for people who might need extra support to access volunteering opportunities
- 528 individuals attended the four weekly Para DANCE UK sessions over a period of 12 weeks
- 39 individuals attended 10 health awareness training sessions
- 8 individuals registered for Inclusive Dance Training course

COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Some feedback:

"That's so creative! Such fun activities to increase people's numeracy."

Participant of Multiply course

"The pressure that needs to be endured and the time management required are all factors people need to consider."

Student on work experience placement

"Before Able2Enable, I wasn't doing anything and now I'm looking forward to working in a charity shop. It has helped me to build my confidence and take steps forward rather than feeling like I'm stuck."

Client of Able2Enable

"This session is so educational - numbers homework that is fun! I can play the games at home too."

Participant of Multiply course

IMPROVED HEALTH AND WELLBEING

2023/24 facts and figures:

- 51,000 visits to our managed community centres
- 7,211 passenger journeys on 1,322 day trips, day centre, and Shopper Bus trips
- 2,441 attendees at our new Welcome Space Hubs
- 1,469 enquiries received and responded to via the Healthy Hubs where people can find free health and wellbeing support in Hertfordshire
- 1,142 people attended our health and wellbeing awareness events and activities
- 1,016 individuals supported through our Better Days Hubs
- 910 practical support tasks completed by our volunteers
- 315 Community Car trips to health and social care appointments
- 120 Ukrainians supported through our bespoke group sessions
- 53 Christmas wellbeing phone calls undertaken

Some feedback:

"The Shopper Bus service has been an absolute godsend. It enables me to maintain a level of independence. The drivers are always friendly and help me with the shopping right up to my doorstep."

Client of the Shopper Bus service

"Targeting health inequalities and incorporating a holistic way of engagement through all aspects of the voluntary, community, health and social care sector is invaluable."

GP attending our Health and Respiratory Awareness event

"Just a few words of appreciation for your help and friendliness towards me. I think you have gone well beyond the call of duty."

Client of handyperson service

"It is comforting to know that here is someone who is looking out for my mother when I am not around."

Relative of client receiving practical support

COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

WHAT DOES THE FUTURE HOLD?

As we look forward to 2024, Communities 1st is prepared to navigate political changes and continue supporting our communities. The upcoming elections present opportunities and challenges, requiring us to stay proactive and adaptable. We will engage with all political parties to ensure they understand the needs of the voluntary sector. We will also change our programmes to meet new policies and the needs of the communities we serve.

Building on our achievements, we will expand our training and support programmes, enhance health and wellbeing initiatives, and increase volunteer engagement. Our focus on sustainability will drive efforts to reduce our carbon footprint and promote environmental education. Additionally, we will strengthen our employment support, offering comprehensive services beyond training to help individuals secure meaningful employment.

Communities 1st remains committed to being a resilient, effective, and flexible organisation. Our strategic objectives include creating impact and value in the voluntary sector, strengthening the sector's voice, improving community wellbeing, and promoting volunteering. Through tailored support services and health initiatives, we aim to reduce health disparities and support vulnerable populations.

Thank you

We couldn't do a lot of what we do without our volunteers so we'd like to say a sincere thank you to them for all their help and support. Thank you!

Financial review

Financial position

We internally record our performance against outcomes for the organisation and the sector. We are pleased with the activity we have undertaken which meets our strategic headlines and also those that add value to our communities and the sector.

We have active active 7,305 volunteers - 68% identifying as female, 37% as male and 1% self-defined - with 11,318 hours of volunteering, helping us to provide individual support alongside developing and sustaining the local voluntary and community sector.

Income from all sources was £1,352,470 in the year to 31 March 2024 (2022/23: £1,765,510). Of the income received, £61,758 (2022/23: £134,000) was restricted for specific programmes and projects, made up of grant income. The remaining income of £1,290,712 (2022/23: £1,604,693) was unrestricted, comprising grants, donations, membership income as well as revenue generated through SLAs and service delivery. Unrestricted income remains important to the financial sustainability of the charity. Through our contracts and grants, we were able to fund local charities to undertake work to the value of £228,900.

	Unrestricted Funds	Restricted Funds	Total 23/24
Incoming Resources	£1,290,712	£61,758	£1,352,470
Resources Expended	£1,298,745	£21,580	£1,320,325
Surplus/(Deficit)	(£8,033)	£40,178	£32,145

Investment policy and objectives

All reserves not required for day-to-day operational costs are invested in accounts with unity trust bank.

Financial Risk Review

Internal risks are minimized by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Reserves policy

It is the policy of the trustees to maintain free reserves of at least three month's running cost to enable the charity to meet all the commensurate costs in the event of extreme scenario of winding-up, the running cost reserve is £351,924 at the year end.

COMMUNITIES 1ST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2024**

STRATEGIC REPORT

Financial review

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern (see also Accounting Policies (Note 2) in our Annual Accounts 23/24). The Trustees have reviewed the financial position, budgets and cash flows for the period to March 2024 and consider that the charity is in a position to meet its financial obligations as they fall due.

The charity continues to seek ways to diversify its income to ensure a robust financial future. The charity has developed sound financial management systems and along with the support of the team has generated a positive financial outcome for the period. The charity has had success in grant application.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposure. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Net Zero

Communities 1st remains committed to reducing our carbon emissions and continues to take positive steps toward this. In July 2023, staff and trustees attended a training course to understand more about the issues contributing to climate change and develop individual and organisation-wide plans to limit our carbon footprint. Staff calculated their individual CO₂e (carbon dioxide equivalent) measure and outlined what they would do to reduce this. As part of the wider team everyone pledged to commit to reducing carbon emissions by 565 metric tons a year by recycling clothes via a regular clothes swap and increased energy saving measures in the work place. Plans are also being developed with WENTA to deliver training on Net Zero to our members.

COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Gender Pay Gap

Communities 1st believes in equality of opportunity for all. Although Communities 1st employs fewer than 250 staff (55) and is therefore not required to publish gender pay gap information, we have chosen to and encourage other organisations in the sector to do so as well. At 1 April 2024, the median and mean male and female hourly earnings were as follows:

	Male hourly earnings (£)	Female hourly earnings (£)	Difference (£)	Difference (%)
Median	12.00	14.67	-2.67	-18.20%
Mean	14.37	14.99	-0.62	-4.17%

The UK gender pay gap reported by the Office for National Statistics in 2023 is 7.7% in favour of men. Communities 1st's median gender pay gap is 18.2% in favour of women and mean pay gap is 4.17% in favour of women. The gender pay gap is measured across all jobs, not of the difference in pay between men and women for doing the same job. Communities 1st's gender pay gap is not a concern, however gender pay and equal pay will continue to be monitored closely.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11875362 (England and Wales)

Registered Charity number

1187164

Registered office

Ver House
Frogmore
St Albans
AL2 2WH

Trustees

Jason John (Chair)
Sarah Yexley (Vice-chair)
Ross Gemmell (Treasurer)
Roberta Beaton - joined in October 2023
Chris Cloke
Joy Dobbs
Ann Harrison
John Howson
Sue Pearlman
Ann Rogers
Karl Wilding

Company Secretary

S M Craker

Senior Statutory Auditor

Neil C Harding

COMMUNITIES 1ST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

AUDITORS

The auditors, Bradshaw Johnson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 June 2024 and signed on the board's behalf by:

J J John - Trustee

COMMUNITIES 1ST

STATEMENT OF TRUSTEES' RESPONSIBILITIES **FOR THE YEAR ENDED 31 MARCH 2024**

The trustees (who are also the directors of Communities 1st for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

Opinion

We have audited the financial statements of Communities 1st (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the Charitable Company's industry and its control environment, and reviewed the Charitable Company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the Charitable Company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act, Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the Charitable Company's rationale of any significant transactions that are unusual or outside the normal course of business.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing any correspondence with HMRC.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil C Harding (Senior Statutory Auditor)
for and on behalf of Bradshaw Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

29 July 2024

COMMUNITIES 1ST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,279,199	61,758	1,340,957	1,738,693
Investment income	4	11,513	-	11,513	458
Other income		-	-	-	26,359
Total		<u>1,290,712</u>	<u>61,758</u>	<u>1,352,470</u>	<u>1,765,510</u>
EXPENDITURE ON					
Charitable activities					
Purposes of the charity	5	<u>1,298,745</u>	<u>21,580</u>	<u>1,320,325</u>	<u>1,407,696</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	<u>(8,033)</u> <u>(6,189)</u>	<u>40,178</u> <u>6,189</u>	<u>32,145</u> <u>-</u>	<u>357,814</u> <u>-</u>
Net movement in funds		<u>(14,222)</u>	<u>46,367</u>	<u>32,145</u>	<u>357,814</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>900,508</u>	<u>134,000</u>	<u>1,034,508</u>	<u>676,694</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>886,286</u></u>	<u><u>180,367</u></u>	<u><u>1,066,653</u></u>	<u><u>1,034,508</u></u>

The notes form part of these financial statements

COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

STATEMENT OF FINANCIAL POSITION

31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	11	55,364	118,609	173,973	93,711
CURRENT ASSETS					
Debtors	12	257,658	-	257,658	184,256
Cash at bank and in hand		1,013,880	61,758	1,075,638	1,019,554
		<u>1,271,538</u>	<u>61,758</u>	<u>1,333,296</u>	<u>1,203,810</u>
CREDITORS					
Amounts falling due within one year	13	(440,616)	-	(440,616)	(263,013)
NET CURRENT ASSETS		<u>830,922</u>	<u>61,758</u>	<u>892,680</u>	<u>940,797</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>886,286</u>	<u>180,367</u>	<u>1,066,653</u>	<u>1,034,508</u>
NET ASSETS		<u>886,286</u>	<u>180,367</u>	<u>1,066,653</u>	<u>1,034,508</u>
FUNDS	15				
Unrestricted funds				886,286	900,508
Restricted funds				180,367	134,000
TOTAL FUNDS				<u>1,066,653</u>	<u>1,034,508</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 June 2024 and were signed on its behalf by:

J J John - Trustee

The notes form part of these financial statements

COMMUNITIES 1ST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	1	156,141	279,959
Interest paid		(939)	(992)
Net cash provided by operating activities		<u>155,202</u>	<u>278,967</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(110,631)	(44,636)
Interest received		11,513	458
Net cash used in investing activities		<u>(99,118)</u>	<u>(44,178)</u>
Change in cash and cash equivalents in the reporting period			
		56,084	234,789
Cash and cash equivalents at the beginning of the reporting period		<u>1,019,554</u>	<u>784,765</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,075,638</u></u>	<u><u>1,019,554</u></u>

The notes form part of these financial statements

COMMUNITIES 1ST

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	32,145	357,814
Adjustments for:		
Depreciation charges	30,370	26,829
Interest received	(11,513)	(458)
Interest paid	939	992
(Increase)/decrease in debtors	(73,402)	225,399
Increase/(decrease) in creditors	177,602	(330,617)
Net cash provided by operations	<u>156,141</u>	<u>279,959</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	1,019,554	56,084	1,075,638
	<u>1,019,554</u>	<u>56,084</u>	<u>1,075,638</u>
Total	<u>1,019,554</u>	<u>56,084</u>	<u>1,075,638</u>

The notes form part of these financial statements

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. STATEMENT OF COMPLIANCE

Communities 1st is a charitable company limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Ver House
Frogmore
St Albans
AL2 2WH

The charitable company's financial statements have been prepared in compliance with Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 March 2024.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statement are prepared in sterling.

Communities 1st meets the definition of a public benefit entity under FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is deferred when monies have been received in advance of a service being rendered. The deferred income is released at the point when the service has been rendered.

Donations

Donations are recognised when the charitable company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charitable company before the charitable company is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that these conditions will be fulfilled in the reporting period.

Grant receivable

Grants are recognised when the charitable company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the statement of financial position as deferred income to be released.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those cost of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on the tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Equipment and fittings	33% reducing balance
Computer equipment	33% reducing balance

Trade debtors

Trade debtors are amounts due from voluntary organisations and individuals who have undertaken to fund or meet the cost of services provided. Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject of an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charitable company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at the amortized cost using the effective interest method.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

2. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

Unrestricted funds are general funds that are available for use at the trustees` discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	216,937	532,524
Contracts and SLA	853,568	807,881
Grants	270,452	398,288
	<u>1,340,957</u>	<u>1,738,693</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Covid-19	-	6,868
Hertsmere B Council	1,800	75,417
St Albans D Council	12,000	4,399
Hertfordshire County Council	97,368	-
Clarion Housing	17,036	4,022
Hoare Trust	25,000	8,700
British Red Cross VCSEP	-	6,000
Bedfordshire Luton Community	2,000	1,500
NAVCA	-	5,000
Community Action Dacorum - Staying connected	10,737	40,127
NHS Hertfordshire and West Essex ICB - Core 20+	21,250	36,000
Hertfordshire and West Essex ICB - International Recruits	-	55,500
Herts Valley CCG	-	12,639
Shopper bus	-	134,000
UKSPF	21,000	-
Healthy Hubs	18,250	-
Cadent	30,540	-
Luton able 2 enable	1,500	-
Broxbourne able 2 enable	7,976	-
Other grants	3,995	8,116
	<u>270,452</u>	<u>398,288</u>

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	11,513	458
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Purposes of the charity	1,023,712	296,613	1,320,325
	<u> </u>	<u> </u>	<u> </u>

6. SUPPORT COSTS

	Information technology £	Other £	Governance costs £	Totals £
Purposes of the charity	51,413	238,900	6,300	296,613
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Auditors' remuneration	6,300	6,000
Depreciation - owned assets	30,369	26,829
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	963,246	1,062,048
	<u>963,246</u>	<u>1,062,048</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Staff	46	46
	<u>46</u>	<u>46</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23
£60,001 - £70,000	1	-
	<u>1</u>	<u>-</u>

Key management personnel include the Chief Executive Officer and Deputy Chief Executive Officer. The total employee benefits of the Charity's key management personnel were £104,930.11 (2022/23: £97,793.24)

10. 2023 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,604,693	134,000	1,738,693
Investment income	458	-	458
Other income	26,359	-	26,359
Total	<u>1,631,510</u>	<u>134,000</u>	<u>1,765,510</u>
EXPENDITURE ON			
Charitable activities			
Purposes of the charity	1,392,196	15,500	1,407,696
NET INCOME	239,314	118,500	357,814
RECONCILIATION OF FUNDS			
Total funds brought forward	661,194	15,500	676,694
TOTAL FUNDS CARRIED FORWARD	<u>900,508</u>	<u>134,000</u>	<u>1,034,508</u>

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2023	36,701	74,840	39,403	150,944
Additions	931	108,457	1,243	110,631
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	37,632	183,297	40,646	261,575
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2023	25,400	16,207	15,626	57,233
Charge for year	4,800	14,623	10,946	30,369
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	30,200	30,830	26,572	87,602
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2024	7,432	152,467	14,074	173,973
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	11,301	58,633	23,777	93,711
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	164,771	158,661
Prepayments and accrued income	92,887	25,595
	<hr/>	<hr/>
	257,658	184,256
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade creditors	29,362	16,634
Other creditors	145,096	102,006
Accruals and deferred income	266,158	144,373
	<hr/>	<hr/>
	440,616	263,013
	<hr/> <hr/>	<hr/> <hr/>

Accruals and deferred income includes £214,191 (2023: £88,900) of designated funds relating to monies received in 2022-23 for 2023-24 projects and £nil (2023: £nil) of restricted funds relating to monies received in 2022-23 for 2023-24.

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24 £	31.3.23 £
Within one year	39,429	38,129
Between one and five years	84,888	120,742
	124,317	158,871

15. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	900,508	(8,033)	(6,189)	886,286
Restricted funds				
Mini-bus grants	134,000	(21,580)	6,189	118,609
Para Dance UK	-	29,608	-	29,608
Income	-	7,150	-	7,150
Capital	-	25,000	-	25,000
	134,000	40,178	6,189	180,367
TOTAL FUNDS	1,034,508	32,145	-	1,066,653

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,290,712	(1,298,745)	(8,033)
Restricted funds			
Mini-bus grants	-	(21,580)	(21,580)
Para Dance UK	29,608	-	29,608
Income	7,150	-	7,150
Capital	25,000	-	25,000
	61,758	(21,580)	40,178
TOTAL FUNDS	1,352,470	(1,320,325)	32,145

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	661,194	239,314	900,508
Restricted funds			
Peer to Peer support groups	5,500	(5,500)	-
Supporting International Nurses	10,000	(10,000)	-
Mini-bus grants	-	134,000	134,000
	<u>15,500</u>	<u>118,500</u>	<u>134,000</u>
TOTAL FUNDS	<u><u>676,694</u></u>	<u><u>357,814</u></u>	<u><u>1,034,508</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,631,510	(1,392,196)	239,314
Restricted funds			
Peer to Peer support groups	-	(5,500)	(5,500)
Supporting International Nurses	-	(10,000)	(10,000)
Mini-bus grants	134,000	-	134,000
	<u>134,000</u>	<u>(15,500)</u>	<u>118,500</u>
TOTAL FUNDS	<u><u>1,765,510</u></u>	<u><u>(1,407,696)</u></u>	<u><u>357,814</u></u>

Peer-to-peer - This is monies received from Hertfordshire County Council to deliver peer-to-peer support groups.

Supporting International Nurses - This is monies received from Herts Partnership University to support international nurses to integrate in local communities.

Mini-bus - This is monies received to purchase shopper buses.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

COMMUNITIES 1ST

England & Wales - Charity number 1187164

Accounts

REGISTERED COMPANY NUMBER: 11875362 (England and Wales)
REGISTERED CHARITY NUMBER: 1187164

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
COMMUNITIES 1ST
(A COMPANY LIMITED BY GUARANTEE)

COMMUNITIES 1ST

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FOR THE YEAR ENDED 31 MARCH 2023

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COMMUNITIES 1ST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

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

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

STRATEGIC REPORT

Achievement and performance

Strategic Report - Achievement and Performance

'Working with you to make a bigger difference' - that's the strapline from our new four-year strategic plan which we launched this year and I am delighted to say that I believe we are doing just that. As you read through this impact report you will see how our work has moved on from the pandemic, but not eased off! It is our responsibility to be an ever-changing organisation, responding to the circumstances and the environment in which we work. It is impossible for us to do that alone and essential that we collaborate with you, our residents, volunteers, community organisations, statutory and business partners to deliver the best we can for our communities. I think we have done that and I consider it an accolade to all involved to see how much has been achieved.

Our mission

- To partner with local communities, turning knowledge and energy into action and progress

Our vision

- Strong local communities where everyone has the opportunity to thrive and make a difference

Our values underpin everything we seek to achieve. We are:

- Inclusive
- Collaborative
- Caring
- Creative
- Striving for quality
- Working with integrity

Our goals

- To develop a more resilient, effective and representative local voluntary, community, faith and social enterprise (VCFSE) sector
- To ensure volunteering is more recognised, visible and valued in the community, providing improved community wellbeing and personal development
- To achieve improved health and wellbeing where individuals facing barriers or experiencing inequalities are supported and resilient
- To be a sustainable, inclusive and responsible organisation driven by our values

It's been another year of significant change. Whilst the impact of COVID has subsided the demands arising from other issues have grown and presented new challenges. We have taken things in our stride and responded well with an adaptable approach. By the end of the year Communities 1st and its services looked quite different from what they were at the beginning.

During the first half of the year, as the country started to recover from the COVID pandemic, our activity began to reflect this. The vaccination programme slowed down, as did the requests for volunteer support and we stopped delivering pulse oximeters in June. Many individuals were able to turn back to their family and friends for help, so the number of clients requiring support with shopping, prescription collection and other practical tasks declined markedly. We have continued to provide a service to people who have little or no alternative support structures in place and the numbers are still significant, but they are nowhere near those we experienced during the height of the pandemic.

COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Meanwhile other activity has ramped up. Following the breakout of war in Ukraine in February 2022 Communities 1st worked with County and District Councils, the NHS and our voluntary and community partners to coordinate our response. We have held regular peer to peer support groups for Ukrainian arrivals and their hosts, set up our 'Herts with Ukraine' website, provided advice, information and signposted people onto relevant services and given practical assistance with community transport as required. We are starting to see the benefits of this with a number of Ukrainians becoming increasingly independent and less reliant on our and others support.

The rising costs of living has presented us with challenges throughout the year - and still does. In addition to cascading information and directing people to sources of help, we have spent time working with VCFSE organisations to support the warm space initiative. With funding received from local authorities and a philanthropic partner we have provided three warm spaces ourselves and facilitated the establishment of 12 others. We are currently evaluating the scheme to help plan for next winter and any 'cool spaces' which may be needed in the summer months.

The Multiply Project is another new initiative that we helped launch this year. It's a national scheme headed up by the Department of Education, intended to help adults develop their numeracy skills, unlocking job opportunities and/or a return to education. Working with Step2Skills and other partners, we have encouraged people to get involved and sign up for our new workshops designed to improve individual's confidence with numbers. We've had some great feedback!

Turning back to health issues, we have been fortunate to receive NHS funding to work with our partners to address targeted areas of clinical need. A new project 'Our Health Matters' commenced in October 2022. Focusing on two of the most deprived wards in Hertsmere, we have been talking to residents about the barriers they face when accessing health services and working with NHS colleagues to consider how best to overcome them. Our work culminated in a highly successful Health and Cancer Awareness event which was held at Aberford Hall in March 2023.

Our involvement in the NHS international staff recruitment work has also expanded. With the help of our volunteer buddies we have successfully supported the new recruits settle into their new life and find their way around their new surroundings. Our NHS partners at Watford and Lister Hospitals have placed high value on our contribution noting the positive impact it has had on staff wellbeing, so much so that they spread the word and the service has now expanded to include Herts Community NHS Trust and Cambridge and Peterborough NHS Foundation Trust.

Alongside all of this we have continued with our core business of supporting and representing local VCFSE organisations, and promoting and brokering volunteer opportunities. Our Stronger Together Networks (STNs) have expanded to reflect the changing environment in which we work. This year we have introduced three new networking groups for those working with refugees and asylum seekers, a forum for volunteer managers and another group focusing on equality and diversity. This year we also launched 'Let's Give', a new service for volunteers enabling them to upload information about their skills and interests onto our website, allowing volunteer involving organisations to reach out to them about potential volunteering roles.

From my perspective these have been the highlights of the year. We have had to support our volunteers, staff, trustees, funders, VCFSE organisations and partners throughout this change and development, and in the middle of it all we moved offices. The relocation may have been a little disruptive at the time but now we are ensconced in our new home, it has allowed us to bring all our staff together in one place and enabled a much greater sense of 'team' and coordinated working.

It remains for me to thank all our volunteers and staff for their incredible hard work and for all that they have achieved as detailed in the remainder of this report.

A MORE RESILIENT, EFFECTIVE AND REPRESENTATIVE LOCAL VOLUNTARY, COMMUNITY, FAITH AND SOCIAL ENTERPRISE (VCFSE) SECTOR

2022/23 facts and figures:

- 28 Stronger Together Network meetings held, bringing together local groups with similar aims to share best practice
- 67 VCFSE organisations provided with 1:1 development support and advice
- 12 VCFSE organisations supported to establish a warm space
- 44 VCFSE organisations provided with 1:1 funding advice
- 4 Meet the Funder events held to help participants apply to specific funding bodies
- £125k+ secured by local VCFSE organisations following our involvement
- 24 VCFSE organisations involved in our emergency partnership work across the south east region
- 204 organisations supported through our social prescribing work across the East of England

COMMUNITIES 1ST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

Some feedback:

- 'Thanks to your helpful advice, support and review of our application to St Albans and District Council's Community Project Fund, I am pleased to say we have been successful! You always go the extra mile to help us.' (Representative from Trinity Community Partnership, St Albans)
- 'The warm space experience was definitely a positive one. Those that came in really welcomed having the option to go somewhere welcoming, non-judgmental and safe.' (Representative from Create Community CIC, Letchworth)
- 'Thank you for all of the work you've done to gather in more people to join, learn and share in our scenario planning exercises' (Representative from the Voluntary and Community Sector Emergency Partnership).

VOLUNTEERING IS MORE RECOGNISED, VISIBLE AND VALUED IN THE COMMUNITY PROVIDING IMPROVED COMMUNITY WELLBEING AND PERSONAL DEVELOPMENT

2022/23 facts and figures:

- 303 volunteer applications received for non-covid roles
- 115 new volunteering opportunities advertised
- 4,800 individuals received fortnightly Volunteer Centre newsletter
- 325 people attended 37 training sessions for volunteers and volunteer managers
- 39 individuals supported by Able2Enable to overcome barriers to volunteering and social engagement
- 16 local businesses engaged with Communities 1st to facilitate skill sharing and volunteering opportunities
- 150 students participated in an interview skills exercise delivered by 20 volunteers

Some feedback:

- 'I'd always thought about volunteering but never got around to it, but now I have I wish I'd committed before. It's really rewarding and a lot of fun.' (Volunteer placed with St Albans Talking Newspaper)
- 'I am more aware of some of the challenges a deaf person may face. I learnt ways of getting a deaf person's attention and some signs that I can continue to practice and use.' (Volunteer attending training course on Introduction to British Sign Language)
- 'This makes me realise there is more to me than my disabilities. I have strengths and passions and so much more that I wouldn't have discovered without the programme.' (Client of Able2Enable)
- 'Speaking to the students it was clear that they really enjoyed the experience and gained a lot from it. I would love to welcome you back to our school in the future' (Assistant Headteacher, Yavneh College, Borehamwood)

IMPROVED HEALTH AND WELL BEING WHERE INDIVIDUALS FACING BARRIERS OR EXPERIENCING INEQUALITIES ARE SUPPORTED AND RESILIENT

2022/23 facts and figures:

- 9 healthy hubs supported on a regular basis providing information and advice to local residents
- 1,671 enquiries received and responded to via the healthy hubs
- 124 Community Information Champions have shared health and wellbeing messages with over 200,000 people in their networks
- 170 people attended Health and Cancer awareness event benefitting from onsite health checks and associated advice
- 4 Primary Care Networks supported to run peer to peer groups every fortnight to help patients with long terms conditions
- 15+ people attended weekly bowls session at Aberford Hall
- 98 Christmas welfare visits and 189 Christmas wellbeing phone calls undertaken

Some feedback:

'I broadcasted a 15minute slot on Radio Verulam called 'Health Matters', which was always 'on message'. Volunteering to support people living in St Albans is a privilege and through volunteering I am able to support people who, for whatever reason, need that support' (Community Information Champion)

'I am the carer of an 80-year-old gentleman who has cancer. It was good to be able to talk to so many expert organisations in one place' (Participant of the Health and Cancer awareness event)

'Such a nice gentleman. As we seemed to get on so well on the phone I asked him if he would like me to call regularly. He readily agreed, so we've arranged to have regular chats. He seemed really pleased. So am I!' (Volunteer undertaking Christmas wellbeing calls)

COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

BEING A SUSTAINABLE, INCLUSIVE AND RESPONSIBLE ORGANISATION DRIVEN BY OUR VALUES

2022/23 facts and figures:

- 2,552 practical tasks delivered - mainly shopping and prescription collection
- 1,265 telephone befriending calls made
- 756 health and social care trips delivered by the community car service
- 958 clients supported to go shopping on 272 shopper bus
- 390 jobs carried out for vulnerable residents via our handyman service
- 135 people helped to use their phones and IT equipment at our Computer and a Cuppa sessions
- 72 peer to peer support meetings arranged for Ukrainian arrivals and their hosts
- 142 International NHS recruits supported to settle into their new life and work in the region
- 216 people engaged in our Multiply project designed to help adults improve their numeracy skills

Some feedback:

'The driver is always so friendly and helpful and the service is exceptional. It means I can get out of the house every week' (Client of the shopper bus service)

'Just to say thank you for taking me to my hospital appointments. I don't know how I would have managed otherwise. Thanks to the team who facilitates this and the volunteers who help me.' (Client of the community car service)

'Your DIY and gardening service has stopped me from going into a care home. I have no one else to help.' (Client of handyman service)

'Thank you for the information. My guest found it very useful to meet a fellow Ukrainian and she has been in touch with another one since.' (Host to Ukrainian guest attending peer to peer group meeting)

'My buddy helped me a lot, from showing me around and giving me information about the country. I have also had help looking for accommodation. I know for a fact that I would have been lost without her' (International NHS recruit)

'I attended the shopping on a budget session and felt it was very informative. It has helped me focus on different aspects of budgeting and the best ways to get the most out of my money' (Client of Multiply project)

WHAT DOES THE FUTURE HOLD?

As we move towards 'business as usual' in the post-pandemic world it is becoming increasingly obvious that funding pressures are reinstating themselves as a more significant driver of events. Whilst there may be increasing competition for funds, the demand for services is not declining, the cost of living crisis impacting on individuals' own financial circumstances and events both at home and abroad affecting the vulnerability of our community. So, our work must continue in challenging times.

We must build on our strengths, drawing on our experience to date, the knowledge we have accumulated and the connections we have made. Our work through the pandemic has given us great insight into how we can add value working with our community, statutory and business partners. We have established a strong foundation from which we can continue this collective and collaborative work. We are driven to push forward with this modus operandi, helping to create strong local communities where everyone has the opportunity to thrive and make a difference.

We look forward to the months and year ahead.

Financial review

Financial position

The charity continues to seek ways to diversify its income to ensure a robust financial future. The charity has developed sound financial management systems and along with the support of the team has generated a positive financial outcome for the period. The charity has had success in grant application.

Investment policy and objectives

All reserves not required for day-to-day operational costs are invested in accounts with unity trust bank.

Financial Risk Review

Internal risks are minimized by the implementation of procedures for the authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

COMMUNITIES 1ST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 MARCH 2023**

STRATEGIC REPORT

Financial review

Reserves policy

It is the policy of the trustees to maintain free reserves of at least three month's running cost to enable the charity to meet all the commensurate costs in the event of extreme scenario of winding-up, the running cost reserve is £351,924 at the year end.

The charity continues to seek ways to diversify its income to ensure a robust financial future. The charity has developed sound financial management systems and along with the support of the team has generated a positive financial outcome for the period. The charity has had success in grant application.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposure. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Net Zero

Communities 1st are developing our Net Zero strategy and will start to report our annual progress against our carbon reduction targets in 2024. We are fully training all our workforce to become advocates for Net Zero across our organisations and local communities. We will seek best practice in our response to Net Zero and will actively share this with our hirer and clients across all our services. We aspire to becoming part of the solution to Climate Change and want our current and future clients to be part of that solution too.

COMMUNITIES 1ST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Gender Pay Gap

Communities 1st believes in equality of opportunity for all. Although Communities 1st employs fewer than 250 staff (44) and is therefore not required to publish gender pay gap information, we have chosen to and encourage other organisations in the sector to do so as well. At 1 April 2023, the median and mean male and female hourly earnings were as follows:

	Male hourly earnings (£)	Female hourly earnings (£)	Difference (£)	Difference (%)
Median	11.06	13.21	-2.15	-19.44%
Mean	13.28	13.88	-0.60	-4.48%

The UK gender pay gap reported by the Office for National Statistics in 2022 is 8.3% in favour of men. Communities 1st's median gender pay gap is 19.44% in favour of women and mean pay gap is 4.48% in favour of women. The gender pay gap is measured across all jobs, not of the difference in pay between men and women for doing the same job. Communities 1st's gender pay gap is not a concern, however gender pay and equal pay will continue to be monitored closely.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11875362 (England and Wales)

Registered Charity number

1187164

Registered office

Ver House
Frogmore
St Albans
AL2 2WH

Trustees

Jason John (Chair)
Sarah Yexley (Vice-chair)
Ross Gemmell (Treasurer)
Chris Cloke
Joy Dobbs
Ann Harrison
John Howson
Sue Pearlman
Ann Rogers
Karl Wilding

Company Secretary

S M Craker

Senior Statutory Auditor

Neil C Harding

Auditors

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

COMMUNITIES 1ST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

AUDITORS

The auditors, Bradshaw Johnson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 20 September 2023 and signed on the board's behalf by:

J J John - Trustee

COMMUNITIES 1ST

STATEMENT OF TRUSTEES' RESPONSIBILITIES **FOR THE YEAR ENDED 31 MARCH 2023**

The trustees (who are also the directors of Communities 1st for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF COMMUNITIES 1ST

Opinion

We have audited the financial statements of Communities 1st (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the Charitable Company's industry and its control environment, and reviewed the Charitable Company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the Charitable Company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act, Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the Charitable Company's rationale of any significant transactions that are unusual or outside the normal course of business.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing any correspondence with HMRC.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil C Harding (Senior Statutory Auditor)
for and on behalf of Bradshaw Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

27 October 2023

COMMUNITIES 1ST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,604,693	134,000	1,738,693	1,368,596
Investment income	4	458	-	458	53
Other income		26,359	-	26,359	4,100
Total		<u>1,631,510</u>	<u>134,000</u>	<u>1,765,510</u>	<u>1,372,749</u>
EXPENDITURE ON					
Charitable activities	5				
Purposes of the charity		<u>1,392,196</u>	<u>15,500</u>	<u>1,407,696</u>	<u>961,078</u>
NET INCOME		239,314	118,500	357,814	411,671
RECONCILIATION OF FUNDS					
Total funds brought forward		661,194	15,500	676,694	265,023
TOTAL FUNDS CARRIED FORWARD		<u><u>900,508</u></u>	<u><u>134,000</u></u>	<u><u>1,034,508</u></u>	<u><u>676,694</u></u>

The notes form part of these financial statements

COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

STATEMENT OF FINANCIAL POSITION
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	11	93,711	-	93,711	75,904
CURRENT ASSETS					
Debtors	12	184,256	-	184,256	409,655
Cash at bank		885,554	134,000	1,019,554	784,765
		<u>1,069,810</u>	<u>134,000</u>	<u>1,203,810</u>	<u>1,194,420</u>
CREDITORS					
Amounts falling due within one year	13	(263,013)	-	(263,013)	(593,630)
NET CURRENT ASSETS		<u>806,797</u>	<u>134,000</u>	<u>940,797</u>	<u>600,790</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>900,508</u>	<u>134,000</u>	<u>1,034,508</u>	<u>676,694</u>
NET ASSETS		<u>900,508</u>	<u>134,000</u>	<u>1,034,508</u>	<u>676,694</u>
FUNDS	15				
Unrestricted funds				900,508	661,194
Restricted funds				134,000	15,500
TOTAL FUNDS				<u>1,034,508</u>	<u>676,694</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2023 and were signed on its behalf by:

J J John - Trustee

COMMUNITIES 1ST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	279,959	475,052
Interest paid		(992)	(956)
Net cash provided by operating activities		<u>278,967</u>	<u>474,096</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(44,636)	(71,682)
Sale of tangible fixed assets		-	3,420
Interest received		458	53
Net cash used in investing activities		<u>(44,178)</u>	<u>(68,209)</u>
Change in cash and cash equivalents in the reporting period			
		234,789	405,887
Cash and cash equivalents at the beginning of the reporting period			
		<u>784,765</u>	<u>378,878</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>1,019,554</u></u>	<u><u>784,765</u></u>

The notes form part of these financial statements

COMMUNITIES 1ST

**NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23	31.3.22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	357,814	411,671
Adjustments for:		
Depreciation charges	26,829	16,712
Loss on disposal of fixed assets	-	6,080
Interest received	(458)	(53)
Interest paid	992	956
Decrease/(increase) in debtors	225,399	(297,799)
(Decrease)/increase in creditors	(330,617)	337,485
Net cash provided by operations	<u>279,959</u>	<u>475,052</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	784,765	234,789	1,019,554
	<u>784,765</u>	<u>234,789</u>	<u>1,019,554</u>
Total	<u>784,765</u>	<u>234,789</u>	<u>1,019,554</u>

The notes form part of these financial statements

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. STATEMENT OF COMPLIANCE

Communities 1st is a charitable company limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Ver House
Frogmore
St Albans
AL2 2WH

The charitable company's financial statements have been prepared in compliance with Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 March 2023.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling.

Communities 1st meets the definition of a public benefit entity under FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income is deferred when monies have been received in advance of a service being rendered. The deferred income is released at the point when the service has been rendered.

Donations

Donations are recognised when the charitable company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charitable company before the charitable company is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that these conditions will be fulfilled in the reporting period.

Grant receivable

Grants are recognised when the charitable company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the statement of financial position as deferred income to be released.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those cost of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on the tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Equipment and fittings	33% reducing balance
Computer equipment	33% reducing balance

Trade debtors

Trade debtors are amounts due from voluntary organisations and individuals who have undertaken to fund or meet the cost of services provided. Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charitable company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at the amortized cost using the effective interest method.

Taxation

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

Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

2. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	532,524	232,460
Contracts and SLA	807,881	781,792
Grants	398,288	354,344
	<u>1,738,693</u>	<u>1,368,596</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Covid-19	6,868	112,146
On The Day Passenger Transport project	-	5,613
Social Prescribing (NASP)	-	21,231
Hertsmere B Council	75,417	84,334
St Albans D Council	4,399	73,770
Hertfordshire County Council	-	6,000
Clarion Housing	4,022	5,000
Herts Sports Partnership	-	2,250
University of Hertfordshire	-	2,250
Herts Partnership University - NHS Foundation Trust	-	30,000
Hoare Trust	8,700	11,750
British Red Cross VCSEP	6,000	-
Bedfordshire Luton Community	1,500	-
NAVCA	5,000	-
Community Action Dacorum - Staying Connected	40,127	-
NHS Hertfordshire and West Essex ICB - Core 20+	36,000	-
Hertfordshire and West Essex ICB - International Recruits	55,500	-
Herts Valley CCG	12,639	-
Shopper bus	134,000	-
Other grants	8,116	-
	<u>398,288</u>	<u>354,344</u>

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	458	53
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Purposes of the charity	1,125,313	282,383	1,407,696
	<u> </u>	<u> </u>	<u> </u>

6. SUPPORT COSTS

	Information technology £	Other £	Totals £
Purposes of the charity	44,535	237,848	282,383
	<u> </u>	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	26,829	16,712
Deficit on disposal of fixed assets	-	6,080
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	1,062,048	736,990
	<u> </u>	<u> </u>
	<u>1,062,048</u>	<u>736,990</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Staff	46	50
	<u> </u>	<u> </u>

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

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. 2022 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,348,096	20,500	1,368,596
Investment income	53	-	53
Other income	4,100	-	4,100
Total	<u>1,352,249</u>	<u>20,500</u>	<u>1,372,749</u>
EXPENDITURE ON			
Charitable activities			
Purposes of the charity	941,078	20,000	961,078
NET INCOME	411,171	500	411,671
RECONCILIATION OF FUNDS			
Total funds brought forward	250,023	15,000	265,023
TOTAL FUNDS CARRIED FORWARD	<u><u>661,194</u></u>	<u><u>15,500</u></u>	<u><u>676,694</u></u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	34,626	40,992	30,690	106,308
Additions	2,075	33,848	8,713	44,636
At 31 March 2023	<u>36,701</u>	<u>74,840</u>	<u>39,403</u>	<u>150,944</u>
DEPRECIATION				
At 1 April 2022	20,600	5,124	4,680	30,404
Charge for year	4,800	11,083	10,946	26,829
At 31 March 2023	<u>25,400</u>	<u>16,207</u>	<u>15,626</u>	<u>57,233</u>
NET BOOK VALUE				
At 31 March 2023	<u><u>11,301</u></u>	<u><u>58,633</u></u>	<u><u>23,777</u></u>	<u><u>93,711</u></u>
At 31 March 2022	<u><u>14,026</u></u>	<u><u>35,868</u></u>	<u><u>26,010</u></u>	<u><u>75,904</u></u>

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
		£	£
Trade debtors		158,661	320,351
Other debtors		-	82,304
Prepayments and accrued income		25,595	7,000
		<u>184,256</u>	<u>409,655</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23	31.3.22
		£	£
Trade creditors		16,634	4,482
Other creditors		102,006	432,586
Accruals and deferred income		144,373	156,562
		<u>263,013</u>	<u>593,630</u>

Accruals and deferred income includes £88,900 (2022: £92,500) of designated funds relating to monies received in 2022-23 for 2023-24 projects and £nil (2022: £15,500) of restricted funds relating to monies received in 2022-23 for 2023-24.

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	38,129	-
Between one and five years	120,742	-
	<u>158,871</u>	<u>-</u>

15. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	661,194	239,314	900,508
Restricted funds			
Peer-to-peer support groups	5,500	(5,500)	-
Supporting International Nurses	10,000	(10,000)	-
Mini-bus grants	-	134,000	134,000
	<u>15,500</u>	<u>118,500</u>	<u>134,000</u>
TOTAL FUNDS	<u>676,694</u>	<u>357,814</u>	<u>1,034,508</u>

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,631,510	(1,392,196)	239,314
Restricted funds			
Peer-to-peer support groups	-	(5,500)	(5,500)
Supporting International Nurses	-	(10,000)	(10,000)
Mini-bus grants	134,000	-	134,000
	<u>134,000</u>	<u>(15,500)</u>	<u>118,500</u>
TOTAL FUNDS	<u><u>1,765,510</u></u>	<u><u>(1,407,696)</u></u>	<u><u>357,814</u></u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	250,023	411,171	661,194
Restricted funds			
Donations and legacies	15,000	(15,000)	-
Peer-to-peer support groups	-	5,500	5,500
Supporting International Nurses	-	10,000	10,000
	<u>15,000</u>	<u>500</u>	<u>15,500</u>
TOTAL FUNDS	<u><u>265,023</u></u>	<u><u>411,671</u></u>	<u><u>676,694</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,352,249	(941,078)	411,171
Restricted funds			
Donations and legacies	-	(15,000)	(15,000)
Peer-to-peer support groups	5,500	-	5,500
Supporting International Nurses	15,000	(5,000)	10,000
	<u>20,500</u>	<u>(20,000)</u>	<u>500</u>
TOTAL FUNDS	<u><u>1,372,749</u></u>	<u><u>(961,078)</u></u>	<u><u>411,671</u></u>

Peer-to-peer - This is monies received from Hertfordshire County Council to deliver peer-to-peer support groups.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Supporting International Nurses - This is monies received from Herts Partnership University to support international nurses to integrate in local communities.

Mini-bus - This is monies received to purchase shopper buses.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

COMMUNITIES 1ST

England & Wales - Charity number 1187164

Accounts

REGISTERED COMPANY NUMBER: 11875362 (England and Wales)
REGISTERED CHARITY NUMBER: 1187164

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
COMMUNITIES 1ST
(A COMPANY LIMITED BY GUARANTEE)

COMMUNITIES 1ST

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FOR THE YEAR ENDED 31 MARCH 2022

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COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 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

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Mission

To work with people across all sectors to make a positive and sustained impact on the wellbeing of local people through Support, Knowledge, Voice, Infrastructure and Innovation.

Vision

Working to build inclusive, empowering and vibrant local communities.

Strategic Aims and Objectives:

- A more independent, effective and sustainable voluntary sector.
- Improved access to volunteering and volunteers.
- Individuals and communities are more connected, supported and independent and have enhanced wellbeing.
- During the pandemic, local people who need help are supported and kept as safe as possible by our new services.

What we do:

- Build capacity in the local voluntary and community sector through specialist services and resources, enabling them to maximise their impact and sustainability.
- Work towards ensuring that all local people can access excellent, inclusive volunteering information/brokerage services, and all local voluntary sector organisations can access excellent, inclusive volunteer management support.
- Encourage, facilitate and develop opportunities to enable individuals to be as independent as possible, leading them to be happier and safer.
- Balance our social purpose and our focus on sustainability. Deliver high quality services for local people, member organisations and communities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STRATEGIC REPORT

Achievement and performance

Our Year: April 2021 - March 2022

It has been another challenging year for the voluntary sector, with the continued impact of COVID-19, the war in Ukraine, the Afghan refugee situation, and the cost of living crisis. We have delivered a number of projects and services for the voluntary sector and residents, whilst responding effectively to rapidly unfolding events.

Despite the easing of pandemic restrictions, many residents have continued to feel isolated and vulnerable. We have maintained our COVID-19 support services for residents who were relying heavily on these, including our shopping delivery, medicine collection, pulse oximeter and telephone befriending services.

In October we merged with the Volunteer Centre for Broxbourne and East Herts, swiftly increasing our volunteer network to include two new boroughs. This merger demonstrated the organisations capacity, as well as the staff's ability to adapt. It has resulted in our Volunteer Centre delivering a more comprehensive service to the local area.

Since July we have also been working with a number of national charities, including NAVCA and NCVO, to develop an inclusive national strategy for volunteering, that has been adopted by Department for Digital, Culture, Media and Sport volunteering.

After becoming the Local Lead organization for the South East region of the Voluntary and Communities Sector Emergencies Partnership (VCSEP), we have established a network of key organisations through which to share information and build connections, strengthening the sector. We have made connections between local and national bodies, as well as amplifying the voices of underrepresented groups, representing these to public sector organisations.

The work we have done to strengthen the local emergency response effort has been particularly pertinent to the Afghanistan and Ukraine crises that have emerged over the past year. Communities 1st has played a crucial role in coordinating the county-wide response to the Ukraine crisis, and in providing support to Afghan refugee families locally.

Whilst reinforcing the local voluntary sector and providing our own support services, we have continued to deliver consistent support to vaccination centres across Hertfordshire. Despite vaccination volunteering beginning to subside, we continue to manage the 3,000 volunteers that remained with us.

After strengthening our ties with NHS partners, we were asked to launch the International NHS recruits buddy scheme, that has so far proved popular and effective. Over 80 NHS recruits have been given a Communities 1st buddy to help them settle into the local community.

By adapting and evolving over the past year, we have risen to the many challenges that our communities have faced and have continued to build resilience within them.

Objective 1: A more independent, effective and sustainable voluntary sector.

- 24 Stronger Together Network meetings took place, bringing together local groups with similar aims to share best practice and solve common issues.
- 50 organisations were supported with funding applications.
- 78 voluntary sector groups received support and advice, including through weekly coffee mornings
- 7 Meet the Funder events were hosted, helping participants to know how best to apply for specific funding streams.
- 61 Kickstart vacancies were filled across 10 charities, through the Communities 1st gateway.
- 29 organisations attended our virtual Trustee Speed Matching Sessions, pairing potential trustees with local charities.
- 12,000 lateral flow testing kits were distributed across 100+ local Voluntary, Community, Faith and Social Enterprise organisations.
- 170 litres of hand sanitizer were distributed across local organisations.
- We launched the second stage of the Inspire project and created a new suite of mentoring videos to share with local schools.
- £100,000 of funding was accessed by local voluntary sector organisations, due to our support and guidance.

Throughout the year, we received a number of compliments from our members:

Thank you for your help with the application for the community project fund- we received the full amount we applied for." - Arts on Prescription

COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

"Our finances are now on a firm footing. Many thanks for your help and support." -REMAP

"We have a completely full group for the residency... Thank you for all your help and what Communities 1st does." - Harts in Mind

"Alex has bedded-in well, works hard and effectively, and is now a part of their team." - Ian, Sunny Side Rural Trust (Gateway Kickstart organisation).

Objective 2: Improved Access to Volunteering and Volunteers

- 639 new individuals were provided with support to get into volunteering roles.
- We strengthened and widened our volunteer network across Hertfordshire after merging with the Volunteer Centre for Broxbourne and East Herts.
- 630 people attended 48 training sessions we organised with partners.
- 9 people were supported through the Able2Enable project, whilst seven organisations are completing training as Able to Enable allies.
- The new online Volunteer Centre was created, streamlining our volunteer recruitment.
- 4 Volunteer Management Training sessions were delivered, on recruiting, retaining and managing volunteers.
- 7,000 volunteers received newsletters every other week, advertising local volunteering opportunities.
- 150,000 hours of volunteering were completed in vaccination centres across Hertfordshire, Milton Keynes, West Essex, Bedford and Luton.
- 4 job clinics were run for local Afghan refugees, in partnership with Hertfordshire County Council and the local NHS, that included assessments and CV sessions.
- 30 sports organisations were engaged with for Herts Sports Partnership volunteer recruitment across St Albans, Hertsmere, Broxbourne and East Herts.

Throughout the year, we received a number of compliments from individuals wanting to volunteer:

"I was just amazed at the training... it opened up my awareness and has made me much more aware". - Elaine (Volunteer who attended our Suicide Intervention Training)

"(The event organisers) were great at bringing everyone in and getting people involved." - John (who attended a Trustee Speed Matching Session).

Objective 3: Individuals and Communities are More Connected, Supported and Independent

- 343 jobs were carried out for vulnerable residents with our Handyperson service.
- 3,000 people received weekly newsletters containing wellbeing resources and information.
- 13 Outreach Hubs were run, offering support and advice to resident and voluntary organisations.
- 1,107 people have been helped in our Healthy Hub, that offers people advice and guidance on their wellbeing.
- 1,096 journeys have been carried out with the Community Car Service, taking people to vaccinations, hospital appointments, and other destinations.
- 9,788 requests for help were responded to across Hertsmere, St Albans, Broxbourne and East Herts, including shopping and prescription medicine collection, shopping deliveries and telephone befriending.
- 1,441 telephone befriending calls were carried out to those who are isolated and lonely.

Throughout the year, we received a number of compliments from individuals who received our services:

"The service provided is such a huge help I would certainly be lost without it." - Louise (Handyperson service client).

"They're so reliable and so nice... (he) doesn't know what they would do without them" - John (shopping service client)

"The drivers were very helpful and sympathetic, they've gone the extra mile." - Mary (client using Community Car Scheme).

"It's been a great help for me, some of the drivers have been fantastic... To me, it's been a godsend." - Helen (Client using the shopper bus service).

Other Communities 1st Projects

- 160 support activities for Afghans residing locally delivered, allowing them to get outside, be active and meet people, as well as taking them to and from activities.
- 200,000 people received information disseminated by over 30 Community information Champions, around local health and wellbeing resources and advice.
- 11 learners regularly accessing our Learn My Way digital course, as well as seven digital champions supporting drop in clients at our Hub.
- 8 Desktop machines were recycled and four devices donated to those in digital poverty

COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

- 81 Nurses are enrolled on our NHS International Nurse Buddy scheme, that provides one to one support as well as group outings to local places of interest.
- As well as delivering shopping and prescription medicine, we have continued to deliver pulse oximeters to those suffering with COVID-19 symptoms.
- Created a hub of accurate, up to date information and support resources for those arriving from Ukraine, those hosting Ukrainians, and organisations supporting them.
- Monitored the local response via social media, contacting the voluntary sector organisations taking action and offering them support.

What does the Future Hold for Communities 1st?

While acknowledging the positive impact we have had on our communities over the past year, we remain consistently focused on how we might further improve that positive impact by considering the most effective strategy to adopt.

Our strategic plan for the next four years outlines our vision and goals, as well as the deliverables we will use to measure these. The strategy has been shaped by staff, trustees and volunteers, and informed by Nottingham Trent and Sheffield Hallam's evaluation of Communities 1st. The plan responds not only to the organisational strengths identified over the past year, but the areas for growth and improvement.

Over the next four years, we will work closely with people, agencies and partners to increase our impact and continue to strengthen local communities. We will create sustainable, focused and impactful projects that support and build resilience within communities. We recognize the diversity within our communities, and will build inclusion and awareness into our strategy.

With this approach, and through regular reviewing of our goals and progress, we believe we can deliver our new vision - to build strong local communities where everyone has the opportunity to thrive and make a difference.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

11875362 (England and Wales)

Registered Charity number

1187164

Registered office

Community Centre
2 Allum Lane
Elstree
Borehamwood
Herts
WD6 3PJ

Trustees

C N Cloke
J C Dobbs
R Gemmell
A M Harrison
J Howson (appointed 20.1.22)
J J John
S Pearlman
A M Rogers
T Slatter (appointed 20.1.22)
K D Wilding
S H Yexley

Company Secretary

S M Craker

Senior Statutory Auditor

Neil C Harding

Auditors

Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Communities 1st for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bradshaw Johnson, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 2 December 2022 and signed on the board's behalf by:

J J John - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

Opinion

We have audited the financial statements of Communities 1st (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We considered the nature of the Charitable Company's industry and its control environment, and reviewed the Charitable Company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the Charitable Company operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the UK Companies Act, Charities Act and tax legislation; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charitable Company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the Charitable Company's rationale of any significant transactions that are unusual or outside the normal course of business.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
COMMUNITIES 1ST**

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and external legal counsel concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing any correspondence with HMRC.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil C Harding (Senior Statutory Auditor)
for and on behalf of Bradshaw Bradshaw Johnson
Chartered Accountants
Statutory Auditor
Croft Chambers
11 Bancroft
Hitchin
Hertfordshire
SG5 1JQ

12 December 2022

COMMUNITIES 1ST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,348,096	20,500	1,368,596	723,726
Investment income	4	53	-	53	40
Other income		4,100	-	4,100	-
Total		<u>1,352,249</u>	<u>20,500</u>	<u>1,372,749</u>	<u>723,766</u>
EXPENDITURE ON					
Charitable activities	5				
Purposes of the charity		<u>941,078</u>	<u>20,000</u>	<u>961,078</u>	<u>564,043</u>
NET INCOME		411,171	500	411,671	159,723
RECONCILIATION OF FUNDS					
Total funds brought forward		250,023	15,000	265,023	105,300
TOTAL FUNDS CARRIED FORWARD		<u><u>661,194</u></u>	<u><u>15,500</u></u>	<u><u>676,694</u></u>	<u><u>265,023</u></u>

The notes form part of these financial statements

COMMUNITIES 1ST (REGISTERED NUMBER: 11875362)

STATEMENT OF FINANCIAL POSITION
31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	11	75,904	-	75,904	30,434
CURRENT ASSETS					
Debtors	12	409,655	-	409,655	111,856
Cash at bank		769,265	15,500	784,765	378,878
		<u>1,178,920</u>	<u>15,500</u>	<u>1,194,420</u>	<u>490,734</u>
CREDITORS					
Amounts falling due within one year	13	(593,630)	-	(593,630)	(256,145)
NET CURRENT ASSETS		<u>585,290</u>	<u>15,500</u>	<u>600,790</u>	<u>234,589</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>661,194</u>	<u>15,500</u>	<u>676,694</u>	<u>265,023</u>
NET ASSETS		<u>661,194</u>	<u>15,500</u>	<u>676,694</u>	<u>265,023</u>
FUNDS	14				
Unrestricted funds				661,194	250,023
Restricted funds				15,500	15,000
TOTAL FUNDS				<u>676,694</u>	<u>265,023</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 December 2022 and were signed on its behalf by:

J J John - Trustee

The notes form part of these financial statements

COMMUNITIES 1ST

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	475,052	363,564
Interest paid		(956)	(5,446)
Net cash provided by operating activities		<u>474,096</u>	<u>358,118</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(71,682)	(24,046)
Sale of tangible fixed assets		3,420	8,000
Interest received		53	40
Net cash used in investing activities		<u>(68,209)</u>	<u>(16,006)</u>
Change in cash and cash equivalents in the reporting period			
		405,887	342,112
Cash and cash equivalents at the beginning of the reporting period			
		<u>378,878</u>	<u>36,766</u>
Cash and cash equivalents at the end of the reporting period			
		<u><u>784,765</u></u>	<u><u>378,878</u></u>

The notes form part of these financial statements

COMMUNITIES 1ST

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	411,671	159,723
Adjustments for:		
Depreciation charges	16,712	12,701
Loss/(profit) on disposal of fixed assets	6,080	(1,547)
Interest received	(53)	(40)
Interest paid	956	5,446
Increase in debtors	(297,799)	(37,041)
Increase in creditors	337,485	224,322
	<u>475,052</u>	<u>363,564</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank	378,878	405,887	784,765
	<u>378,878</u>	<u>405,887</u>	<u>784,765</u>
Total	<u>378,878</u>	<u>405,887</u>	<u>784,765</u>

The notes form part of these financial statements

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. STATEMENT OF COMPLIANCE

Communities 1st is a charitable company limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Community Centre
2 Allum Lane
Elstree
Borehamwood
Herts
WD6 3PJ

The charitable company's financial statements have been prepared in compliance with Charities SORP (FRS 102) as it applies to the financial statements for the year ended 31 March 2022.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling.

Communities 1st meets the definition of a public benefit entity under FRS 102.

Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charitable company.

Income

All income is recognised once the charitable company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income is deferred when monies have been received in advance of a service being rendered. The deferred income is released at the point when the service has been rendered.

Donations

Donations are recognised when the charitable company has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charitable company before the charitable company is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charitable company and it is probable that these conditions will be fulfilled in the reporting period.

Grant receivable

Grants are recognised when the charitable company has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the statement of financial position as deferred income to be released.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES - continued

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those cost of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on the tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over the expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance
Equipment and fittings	33% reducing balance
Computer equipment	33% reducing balance

Taxation

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

Fund accounting

Unrestricted funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Trade debtors

Trade debtors are amounts due from voluntary organisations and individuals who have undertaken to fund or meet the cost of services provided.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. ACCOUNTING POLICIES - continued

Trade debtors

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject of an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charitable company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at the amortized cost using the effective interest method.

3. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	232,460	439,827
Contracts and SLA	781,792	283,899
Grants	354,344	-
	<u>1,368,596</u>	<u>723,726</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Covid-19	112,146	-
On The Day Passenger Transport project	5,613	-
Social Prescribing (NASP)	21,231	-
Hertsmere B Council	84,334	-
St Albans D Council	73,770	-
Hertfordshire County Council	6,000	-
Clarion Housing	5,000	-
Herts Sports Partnership	2,250	-
University of Hertfordshire	2,250	-
Herts Partnership University - NHS Foundation Trust	30,000	-
Hoare Trust	11,750	-
	<u>354,344</u>	<u>-</u>

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	53	40
	<u> </u>	<u> </u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Purposes of the charity	765,256	195,822	961,078
	<u> </u>	<u> </u>	<u> </u>

6. SUPPORT COSTS

	Information technology £	Other £	Totals £
Purposes of the charity	24,688	171,134	195,822
	<u> </u>	<u> </u>	<u> </u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	16,712	12,701
(Deficit)/surplus on disposal of fixed assets	6,080	(1,547)
	<u> </u>	<u> </u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

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

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

9. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	736,990	379,018
	<u>736,990</u>	<u>379,018</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Staff	50	23
	<u>50</u>	<u>23</u>

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

10. 2021 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	688,225	35,501	723,726
Investment income	40	-	40
Total	<u>688,265</u>	<u>35,501</u>	<u>723,766</u>
EXPENDITURE ON			
Charitable activities			
Purposes of the charity	543,542	20,501	564,043
NET INCOME	144,723	15,000	159,723
RECONCILIATION OF FUNDS			
Total funds brought forward	105,300	-	105,300
TOTAL FUNDS CARRIED FORWARD	<u>250,023</u>	<u>15,000</u>	<u>265,023</u>

COMMUNITIES 1ST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2021	34,626	15,000	-	49,626
Additions	-	40,992	30,690	71,682
Disposals	-	(15,000)	-	(15,000)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	34,626	40,992	30,690	106,308
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 April 2021	13,692	5,500	-	19,192
Charge for year	6,908	5,124	4,680	16,712
Eliminated on disposal	-	(5,500)	-	(5,500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2022	20,600	5,124	4,680	30,404
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 March 2022	<u>14,026</u>	<u>35,868</u>	<u>26,010</u>	<u>75,904</u>
At 31 March 2021	<u>20,934</u>	<u>9,500</u>	<u>-</u>	<u>30,434</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	320,351	77,114
Other debtors	89,304	34,742
	<hr/>	<hr/>
	409,655	111,856
	<hr/>	<hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade creditors	4,482	12,723
Other creditors	432,586	185,360
Accruals and deferred income	156,562	58,062
	<hr/>	<hr/>
	593,630	256,145
	<hr/>	<hr/>

Accruals and deferred income includes £92,500 of designated funds relating to monies received in 2021-22 for 2022-23 projects and £15,500 of restricted funds relating to monies received in 2021-22 for 2022-23.

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	250,023	411,171	661,194
Restricted funds			
Donations and legacies	15,000	(15,000)	-
Peer-to-peer support groups	-	5,500	5,500
Supporting International Nurses	-	10,000	10,000
	<u>15,000</u>	<u>500</u>	<u>15,500</u>
TOTAL FUNDS	<u>265,023</u>	<u>411,671</u>	<u>676,694</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,352,249	(941,078)	411,171
Restricted funds			
Donations and legacies	-	(15,000)	(15,000)
Peer-to-peer support groups	5,500	-	5,500
Supporting International Nurses	15,000	(5,000)	10,000
	<u>20,500</u>	<u>(20,000)</u>	<u>500</u>
TOTAL FUNDS	<u>1,372,749</u>	<u>(961,078)</u>	<u>411,671</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	105,300	144,723	250,023
Restricted funds			
Donations and legacies	-	15,000	15,000
TOTAL FUNDS	<u>105,300</u>	<u>159,723</u>	<u>265,023</u>

COMMUNITIES 1ST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	688,265	(543,542)	144,723
Restricted funds			
Donations and legacies	35,501	(20,501)	15,000
TOTAL FUNDS	<u>723,766</u>	<u>(564,043)</u>	<u>159,723</u>

Peer-to-peer - This is monies received from Hertfordshire County Council to deliver peer-to-peer support groups.

Supporting International Nurses - This is monies received from Herts Partnership University to support international nurses to integrate in local communities.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

COMMUNITIES 1ST

England & Wales - Charity number 1187164

Accounts

Company registration number: 11875362

Charity registration number: 1187164

Communities 1st

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Communities 1st

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Communities 1st

Reference and Administrative Details

Trustees

Ross Gemmell
Jason John, Chair
Karl Wilding
Susan Pearlman
Sarah Yexley
Ann Harrison
Joy Dobbs
Christopher Cloke
Ann Rogers

Secretary

Stephen Craker

Senior Management Team

Stephen Craker, CEO
Helen Ives-Rose
Christine Halpin
Tom Watkins
Nicola O'Neill

Principal Office

Community Centre
2 Allum Lane
Elstree
Borehamwood
Herts
WD6 3PJ
The charity is incorporated in England
& Wales

Company Registration Number

11875362

Charity Registration Number

1187164

Communities 1st

Reference and Administrative Details

Solicitors

Dechert LLP

Accountants

Caplan Associates
Chartered Accountants
3 Stirling Court
Stirling Way
Borehamwood
Hertfordshire
WD6 2FX

Communities 1st

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Trustees

Ross Gemmell

Jason John, Chair

Karl Wilding

Susan Pearlman

Sarah Yexley

Ann Harrison

Joy Dobbs

Stuart Nagler (resigned 11 September 2020)

Christopher Cloke

Ann Rogers

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

What we do

- ✓ Provide support and advice to the VCFSE sector.
- ✓ Provide partnerships within the sector, and between the VCFSE sector and other sectors.
- ✓ Develop new ideas, strategies and organisations.
- ✓ Support and develop volunteering opportunities.

Mission

To work with people across all sectors to make a positive and sustained impact on the wellbeing of local people through Support, Knowledge, Voice, Infrastructure and Innovation.

Vision

Working to build inclusive, empowering and vibrant local communities.

Values

- ✓ Inclusivity
- ✓ Forward-thinking
- ✓ Trust
- ✓ Professionalism
- ✓ Collaboration
- ✓ Independence

Communities 1st

Trustees' Report

Strategic Aims and Objectives

- DURING THE COVID SITUATION, LOCAL PEOPLE WHO NEED HELP ARE SUPPORTED AND KEPT AS SAFE AS POSSIBLE BY OUR NEW SERVICES
- IMPROVED ACCESS TO VOLUNTEERING AND VOLUNTEERS
- INDIVIDUALS AND COMMUNITIES ARE MORE CONNECTED, SUPPORTED AND INDEPENDENT
- OUR OWN ORGANISATION IS DEVELOPED AND STRENGTHENED, IN ORDER TO DELIVER MAXIMUM RESULTS
- MORE INDEPENDENT, EFFECTIVE AND SUSTAINABLE VOLUNTARY SECTOR

During this strange and difficult year we, along with many others, have been faced with some dramatic and tough challenges. Our communities have needed our help more than ever, and we have stepped up to give our very best support we could.

At the beginning of the pandemic we faced a difficult choice: we could continue with our usual day to day services, or we could step up, develop and evolve our organisation in order to meet the new needs of the community. We chose to do the latter, and we have grown from an organisation with 60 volunteers covering an area of 250,000 people, to one with 7,000 volunteers, covering an area of over 2 million.

To successfully pivot our services to meet the community's new needs during the pandemic, we have had to be flexible, adaptable and dedicated. Looking to the future, our volunteers and staff will continue to do all they can to support local communities.

Throughout these rapid changes, our Centre for Voluntary Service has continued in our core role, providing support with funding and development to 98 community, voluntary, faith and social enterprise organisations.

A lot of our clients have lost their confidence and may struggle to become fully independent again. We will continue providing essential services to clients who require it, whatever the future may bring.

Our Year: April 2020 – March 2021

A week before the first UK national lockdown was announced, we created our Compassionate Community Connector programme, to deliver essential services to residents in vulnerable situations who would need to isolate or shield.

5,000 people signed up to volunteer with us in the first few months of the national lockdown. Our recruitment team grew dramatically from 1 ½ people to 105 people, and several of our volunteers moved into recruitment roles.

At the beginning of the pandemic we received 1,200 referrals for individuals who needed our service, including from people abroad who wanted to refer their family members in Hertfordshire. Many of these people didn't have anyone else to turn to, and were reaching the end of the supplies in their homes.

We were then asked by Welwyn and Hatfield Centre for Voluntary Service and Broxbourne and East Herts Volunteer Centre to help support their volunteer recruitment and coordination. After forming this partnership the area we were supporting rocketed from 250 thousand people to around 600 thousand.

Several organisations who were responding directly to the pandemic also requested our assistance, including Harpenden Cares, Wheathampstead Community Group, and several food banks. We recruited volunteers for those still offering key services in the height of the first lockdown, including One YMCA and Herts Area Rape Crisis & Sexual Abuse Centre (HARCSAC).

Communities 1st

Trustees' Report

By June Hertfordshire County Council had asked us to form a partnership of organisations who could deliver these essential services across the whole of Hertfordshire. Along with seven other voluntary organisations, we formed Community Help Hertfordshire.

This partnership has delivered vital services throughout the pandemic, including the Covid Information Champions initiative and Digital Inclusion project. It has also had a significant impact by bringing together county and district councils, as well as two NHS organisations, which may lead to the first strategic commissioning board for the Hertfordshire voluntary sector.

In November of 2020 we were approached by the local NHS to help them coordinate and recruit volunteers for vaccination sites across Hertfordshire and West Essex. We were subsequently asked to take on sites across Bedford, Luton and Milton Keynes.

This meant increasing our area of coverage again, this time from 600 thousand to over two million. We have recruited over 4,800 volunteers so far to assist the vaccination effort, and we continue to vet and train volunteers for 22 vaccination sites across these areas.

Throughout the past year we have continued to streamline and adapt our computer system, to allow us to go from having around 60 volunteers to around 7,000.

“The Dashboard works well for expense claims and it’s been a great way to feel I’m contributing to the national effort of support for local communities.” – Mandy (Recruitment and shopping broker volunteer)

We created a programme to schedule volunteers for vaccination centre shifts, and then made it possible for volunteers to book their own shifts online. Volunteers using our technology have had constant support and training from digital champions.

We trained volunteers to help us with recruitment, scheduling and brokerage, to allow our staff to return to their day jobs and continue delivering our original services.

Throughout the pandemic we have faced every challenge head on, and have continued to adapt and streamline our organisation to be able to fulfil the ever changing needs of the community.

Deliver Essential Services to Isolated Residents During COVID

Between April 2020 and March 2021 we have:

- ✓ Provided vital support services to over 1,367 people as part of our Compassionate Community Connector initiative.
- ✓ Carried out 23,706 tasks in Hertsmere and 15,268 in St Albans, as part of our COVID-19 response.
- ✓ Registered over 982 volunteers in Hertsmere and 2,294 volunteers in St Albans, to help with our Compassionate Community Connector programme.
- ✓ Recruited 37 COVID Information Champions, to spread up to date, accurate guidance on COVID-19, especially to black, Asian, minority ethnic, and traditionally hard to reach communities.
- ✓ Delivered emergency, on the day prescription medicine to 569 Hertsmere & St Albans residents.
- ✓ Over 4,000 of our volunteers registered to help in vaccination centres, who have provided over 54,000 hours of support to community vaccination sites.
- ✓ Around 277 ‘telephone befrienders’ trained and matched with clients, to provide companionship to those most isolated during the pandemic.
- ✓ Pulse oximetry service started on behalf of GPS to deliver respiration equipment to individuals with COVID-19 symptoms.
- ✓ 107 people provided with technology support through our Digital Inclusion project.
- ✓ 35 digital devices donated to Hertsmere residents who experienced hardship due to digital exclusion.
- ✓ Provided free transport for 40 Hertfordshire residents to get to their vaccination appointments.
- ✓ Recruited 14 volunteers at local train stations through the Journey Makers project, to give travel guidance and ensure the safety of those on board.
- ✓ Launched our Walking Buddies and Bus Buddies schemes, that involve volunteers accompanying vulnerable clients outside so they can become more independent.

Case study – 21/04/20 – Tina - One of our volunteers spoke to an anxious 72-year old woman living alone with underlying health conditions. She was struggling to use her laptop until our volunteer showed Tina how to reboot it and join her

Communities 1st

Trustees' Report

scheduled zoom meeting. Tina was registered for our telephone befriender, prescription collection and technical support schemes. After the call Tina was much happier, and full of praise for the organisation.

Empowering Voluntary Sector Groups

Between April 2020 and March 2021 we have:

- ✓ Surveyed 110 member organisations 3 times, giving us a better insight into the needs of the voluntary sector.
- ✓ 64 organisations given one-to-one advice on potential funding sources and applications.
- ✓ 120 people attended over the three days of our Annual Conference and AGM.
- ✓ We held 24 Stronger Together Network meetings, helping organisations plan for the future and address digital inclusion within the community.
- ✓ Directed around £100,000 worth of funding to community, voluntary, faith and social enterprise groups.
- ✓ Held weekly virtual coffee mornings for member organisations, that have provided support for individuals often working at home.
- ✓ Worked proactively to contact VCFSE organisations, carrying out three surveys of over 100 voluntary sector organisations in May, September and December, allowing us to better understand the state of the sector and provide necessary support, and report to stakeholder organisations such as Hertsmere Borough Council, St Albans City and District Council, NCVO and NAVCA.
- ✓ Provided one-to-one funding advice to an average of over 60 organisations.
- ✓ Provided one-to-one development support to an average of 6 organisations per month.

For example: We held a number of application ‘surgeries’ for member organisations applying to the SACDC Community Grants Fund. 18 out of 19 groups that we supported were successful in their grant

For example: We recruited tech support volunteers to help several organisations deliver services online and reach service users who struggled with technology, including Herts Inclusive Theatre.

- ✓ Supported and advised 36 new coronavirus Mutual Aid support groups on volunteering and safeguarding. E.g. Provided them with template documents.
- ✓ Our three day conference had over 120 attendees. It included three keynote speeches and eight workshops, and offered organisations the opportunity to begin planning for a post-COVID future.
- ✓ Held eight ‘Meet the Funder’ events with National Lottery, BBC Children in Need, Herts Community Foundation, The People’s Postcode Lottery, Tesco Bags of Help, Comic Relief, Luton and Bedford Community Foundation.
- ✓ Created 66 jobs for local 16-24 year olds through our network of 15 local employers, after becoming a gateway organisation for the KickStart scheme.
- ✓ Hosted two ‘transformed’ Inspire Key Stage 3 Masterclasses online, as part of the Inspire programme.

Supporting Individuals Wellbeing

Between April 2020 and March 2021 we have:

- ✓ Sent over 1,600 cards and letters to local elderly people who were shielding or isolating.
- ✓ Supported charities such as Centre 33 and Open Door, with food donations and volunteers. Linked Morrison’s and Waitrose with food banks, leading to an ongoing weekly supply of food parcels from Morrison’s to St Albans and District foodbank.
- ✓ Partnered with Warburton’s to distribute around 2,600 loaves of bread to foodbanks and Pantry’s across Hertsmere and St Albans.
- ✓ Coordinated a socially distanced collection of around 800 surplus bedding plants from Notcutt’s Nurseries (Hatfield) and Aylett Nurseries (St Albans), that volunteers distributed to shielding clients along with their shopping.
- ✓ Collected and distributed over 300 Easter eggs to those shielding, donated by the National Trust.
- ✓ Maintained our Sensory Garden, securing a donation of seeds from Tesco in Borehamwood that were planted by volunteers.
- ✓ Distributed 880 litres of hand sanitizer across Hertfordshire’s voluntary sector.
- ✓ Provided online and in person support for people completing the 2021 Census at our Community Hub.

Communities 1st

Trustees' Report

- ✓ Delivered telephone support and directed those in need to external services from our Community Hub.
- ✓ Distributed around 100 donated children's books to families.
- ✓ Arranged for three qualified counsellors to provide counselling services to Hertfordshire locals and volunteers.
- ✓ Carried out 332 journeys with our Community Transport Service and supported other areas when needed.
- ✓ Spearheaded a facemask initiative that provided Hertfordshire County Council with 900 facemasks during the lockdown.
- ✓ Continued running nursery group for key worker's children, which provided much needed child support throughout the year.
- ✓ Used Aberford Hall as a volunteer base to wrap gifts for Christmas Window visits and organise Small Acts of Kindness gift bags.
- ✓ Displayed 28 mental health posters permanently on seven stations along the Abbey Line.
- ✓ Carried out 176 jobs as part of our Handyperson service, to support residents who couldn't get assistance during the pandemic.

Over the Christmas period:

- ✓ Made 200 festive phone calls to those who were isolating or shielding.
- ✓ 1,188 people were helped in Borehamwood's Healthy Hub.
- ✓ 1,680 cards and letters were posted, as part of our 'Postcard Pals' scheme
- ✓ 23 Bedtime stories were created, uploaded to a video platform, and shared with families.
- ✓ Called around 1,900 individuals to see if they would like a 'festive phone call' over the Christmas period.
- ✓ Co-ordinated volunteer visits to around 100 clients, having a chat on their doorstep and leaving them gifts and mince pies.
- ✓ Made phone calls to almost 200 isolated clients over Christmas, some up to three times, to check in on their wellbeing.
- ✓ Sourced 30 Christmas gifts from the Abbey Line CRP to be added to PSRA foodbank's food parcels in December.
- ✓ Delivered 270 hot meals to 127 families, with children who would normally receive free school meals, over the Christmas period.
- ✓ Created a virtual Christmas advent calendar with our volunteers that included 28 festive video clips. This was shared with all our clients and had over 4,000 views across social media and YouTube.

Inspiring and Facilitating Volunteering

Between April 2020 and March 2021 we have:

- ✓ Matched 18 candidates and 7 organisations to roles at our virtual trustee speed matching sessions.
- ✓ We delivered 10 online volunteer management training sessions.
- ✓ 157 individuals registered and applied for a non-covid-19 volunteering roles.
- ✓ 16 Voluntary organisations given important support whilst completing their Six Point Promise, Valuing Volunteer Management certificate.
- ✓ Recruited a team of 'station adopters' for the Abbey Line Community Rail Project, including a gardening project at Watford Junction station supported by the Bee Friendly Trust.
- ✓ Over 8,500 volunteers completed over 8,000 online training courses across 37 subjects, including Safeguarding, Deaf Awareness, and Spot the Signs Save a Life.
- ✓ Helped 379 individuals register and apply for non-COVID volunteering roles.
- ✓ Provided 301 people with brokerage support for non-COVID volunteering opportunities.
- ✓ Supported 20 volunteer led organisations to recruit more volunteers.
- ✓ Distributed volunteering e-newsletters to over 8,000 people, that have continued to effectively recruit volunteers for new roles.
- ✓ Produced around 2,000 badges for our own volunteers, and for other voluntary organisations.

Communities 1st

Trustees' Report

- ✓ Distributed around 1,000 high visibility jackets, to ensure our volunteers safety and to make sure they know they are an important part of our team.
- ✓ Provided a DBS checking service throughout the pandemic, including for NHS 'Care Coordinators'.
- ✓ Advised 21 organisations in the district of St Albans on remote volunteer recruitment, motivation and volunteer-centric restructuring, through funding from St Albans City and District Council.

Looking to the future...

- ✓ Our new online volunteer recruitment system is being developed and we hope to have a full-scale rollout over the summer months.
- ✓ We will be hosting another Trustee Speed Matching session on Thursday 3rd June, and another Volunteer Management training on May 20th.
- ✓ We will be increasing our number of Digital Champions to 80, across the districts of Hertsmere and St Albans, to support digital inclusion in the community.
- ✓ We hope to be able to offer our Inspire video showcases of professionals to other schools.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constituted as a limited company, limited by guarantee as defined by the Companies Act 2006.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Communities 1st

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on
by:

2022 and signed on its behalf

.....
Jason John
Trustee

Communities 1st

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Communities 1st for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on

2022 and signed on its behalf by:

.....

Jason John
Trustee

Communities 1st

Independent Examiner's Report to the trustees of Communities 1st

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 14 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of Communities 1st (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Communities 1st 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 accounts 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

Since Communities 1st's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Communities 1st as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts 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 accounts to be reached.

.....
Philip M Caplan
Chartered Accountants
ICAEW

2022

Communities 1st

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 31 March 2021 £
Income from:				
Donations and legacies	3	688,225	35,501	723,726
Investment income	4	40	-	40
Total income		<u>688,265</u>	<u>35,501</u>	<u>723,766</u>
Expenditure on:				
Charitable activities	5	(543,542)	(20,501)	(564,043)
Total expenditure		<u>(543,542)</u>	<u>(20,501)</u>	<u>(564,043)</u>
Net income		<u>144,723</u>	<u>15,000</u>	<u>159,723</u>
Net movement in funds		144,723	15,000	159,723
Reconciliation of funds				
Total funds brought forward		<u>105,300</u>	-	<u>105,300</u>
Total funds carried forward	13	<u>250,023</u>	<u>15,000</u>	<u>265,023</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	511,109	34,920	546,029
Total income		<u>511,109</u>	<u>34,920</u>	<u>546,029</u>
Expenditure on:				
Charitable activities	5	(405,809)	(34,920)	(440,729)
Total expenditure		<u>(405,809)</u>	<u>(34,920)</u>	<u>(440,729)</u>
Net income		<u>105,300</u>	-	<u>105,300</u>
Net movement in funds		<u>105,300</u>	-	<u>105,300</u>
Reconciliation of funds				
Total funds carried forward	13	<u>105,300</u>	-	<u>105,300</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 13.

The notes on pages 16 to 23 form an integral part of these financial statements.

Communities 1st

(Registration number: 11875362) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	30,434	25,542
Current assets			
Debtors	10	111,856	74,815
Cash at bank and in hand	11	378,878	36,766
		<u>490,734</u>	<u>111,581</u>
Creditors: Amounts falling due within one year	12	<u>(256,145)</u>	<u>(31,823)</u>
Net current assets		<u>234,589</u>	<u>79,758</u>
Net assets		<u>265,023</u>	<u>105,300</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		15,000	-
Unrestricted income funds			
Unrestricted funds		<u>250,023</u>	<u>105,300</u>
Total funds	13	<u>265,023</u>	<u>105,300</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on

2022 and signed on their behalf by:

.....
Jason John
Trustee

The notes on pages 16 to 23 form an integral part of these financial statements.

Communities 1st

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Community Centre

2 Allum Lane

Elstree

Borehamwood

Herts

WD6 3PJ

These financial statements were authorised for issue by the trustees on 1 September 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Communities 1st meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income

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

Communities 1st

Notes to the Financial Statements for the Year Ended 31 March 2021

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Communities 1st

Notes to the Financial Statements for the Year Ended 31 March 2021

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% reducing balance basis
Equipment and fittings	33% reducing balance basis

Trade debtors

Trade debtors are amounts due from voluntary organisations and individuals who have undertaken to fund or meet the cost of services provided.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Communities 1st

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations			
Contracts and SLA	283,899	-	283,899
Donations	404,326	35,501	439,827
Total for period ended 31 March 2021	<u>688,225</u>	<u>35,501</u>	<u>723,726</u>
Total for period ended 31 March 2020	<u>511,109</u>	<u>34,920</u>	<u>546,029</u>

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	40	40
Total for period ended 31 March 2021	<u>40</u>	<u>40</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Charitable objectives of the Charity.	-	1,617	1,617
Staff costs	364,018	15,000	379,018
Allocated support costs	177,524	3,000	180,524
Governance costs	2,000	884	2,884
Total for period ended 31 March 2021	<u>543,542</u>	<u>20,501</u>	<u>564,043</u>
Total for period ended 31 March 2020	<u>405,809</u>	<u>34,920</u>	<u>440,729</u>

In addition to the expenditure analysed above, there are also governance costs of £2,884 (2020 - £2,621) which relate directly to charitable activities.

Communities 1st

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Employees	23	11

No employee received emoluments of more than £60,000 during the year.

Communities 1st

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

9 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2020	11,256	23,000	34,256
Additions	24,046	-	24,046
Disposals	(676)	(8,000)	(8,676)
At 31 March 2021	<u>34,626</u>	<u>15,000</u>	<u>49,626</u>
Depreciation			
At 1 April 2020	3,714	5,000	8,714
Charge for the year	10,201	2,500	12,701
Eliminated on disposals	(223)	(2,000)	(2,223)
At 31 March 2021	<u>13,692</u>	<u>5,500</u>	<u>19,192</u>
Net book value			
At 31 March 2021	<u>20,934</u>	<u>9,500</u>	<u>30,434</u>
At 31 March 2020	<u>7,542</u>	<u>18,000</u>	<u>25,542</u>

10 Debtors

	2021 £	2020 £
Trade debtors	77,114	57,568
Prepayments	7,000	1,134
Other debtors	27,742	16,113
	<u>111,856</u>	<u>74,815</u>

11 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>378,878</u>	<u>36,766</u>

Communities 1st

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	12,723	1,164
Other creditors	185,360	4,007
Accruals	58,062	26,652
	256,145	31,823

13 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	105,300	688,265	(543,542)	250,023
Restricted funds	-	35,501	(20,501)	15,000
Total funds	105,300	723,766	(564,043)	265,023

Communities 1st

Notes to the Financial Statements for the Year Ended 31st March 2021

14 Reconciliation of net income to net cash flow from operating activities

	2021	2020
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	159,723	105,300
Adjustments for:		
Depreciation charges	12,701	8,714
Interest	(40)	-
Loss/Profit on sale of fixed assets	(2,223)	-
Increase in debtors	(37,041)	(74,814)
Increase in creditors	224,322	31,821
	-----	-----
Net cash provided by operating activities	357,442	71,021
	-----	-----

15 Statement of cash flows

	2021	2020
	£	£
Cash flows from operating activities		
Net cash provided by operating activities	357,442	71,021
Proceeds from the sale of capital assets	8,676	-
Purchase of capital assets	(24,046)	(34,255)
Other proceeds	36,804	-
	-----	-----
Net cash provided by (used in) financing activities	378,876	36,766
Note 11	-----	-----