

# COMMUNITY FIRST

England & Wales · Charity number 288117

## Details

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**Other names** COMMUNITY COUNCIL FOR WILTSHIRE

**Status** Registered

**Legal form** Charitable company

**Company number** [01757334](#)

**Registered** 1983-11-30

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Unit C2 Beacon Business Centre  
Hopton Road  
Devizes  
SN10 2EY

**Phone** 01380722475

**Email** [enquiries@communityfirst.org.uk](mailto:enquiries@communityfirst.org.uk)

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

## Activities

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**Objects:** A (1) TO PROMOTE ANY CHARITABLE PURPOSES FOR THE BENEFIT OF THE COMMUNITY IN THE WILTSHIRE AND SWINDON BY ASSISTING THE WORK OF STATUTORY AUTHORITIES AND VOLUNTARY ORGANISATIONS ENGAGED IN ADVANCING EDUCATION, FURTHERING HEALTH, RELIEVING POVERTY DISTRESS OR SICKNESS, IMPROVING THE SKILL OF COUNTY CRAFTSMEN, OR IN PURSUING ANY OTHER CHARITABLE PURPOSES. (2) TO PROMOTE AND ORGANISE CO-OPERATION IN THE ACHIEVEMENT OF THE SAID PURPOSES AND TO THAT END TO BRING TOGETHER IN COUNCIL REPRESENTATIVES OF THE AUTHORITIES AND ORGANISATIONS ENGAGED IN THE FURTHERANCE OF THE SAID PURPOSES WITHIN THE ADMINISTRATIVE COUNTY OF WILTSHIRE. TO PROTECT AND PRESERVE THE ENVIRONMENT FOR THE BENEFIT OF THE PUBLIC BY: B (1) THE PROVISION MAINTENANCE OR IMPROVEMENT OF PUBLIC PARKS RECREATION GROUNDS OR OPEN SPACES; OR (2) THE MAINTENANCE REPAIR OR RESTORATION OF BUILDINGS OR STRUCTURES WHICH ARE PLACES OF RELIGIOUS WORSHIP OR OF HISTORIC, SCIENTIFIC OR ARCHITECTURAL INTEREST; OR (3) THE PROVISION OF SOME OTHER PUBLIC AMENITY IN EACH CASE IN THE VICINITY OF A LANDFILL SITE, AND "LANDFILL SITE" SHALL HAVE THE MEANING ASCRIBED TO IT BY SECTION 66 OF THE FINANCE ACT 1996; AND BY (4) EDUCATING THE PUBLIC IN THE BENEFITS TO THE ENVIRONMENT OF SUSTAINABLE WASTE MANAGEMENT PRACTICES; OR (5) CARRYING OUT RESEARCH AND DEVELOPMENT INTO SUSTAINABLE WASTE MANAGEMENT PRACTICES AND DISSEMINATING THE USEFUL RESULTS OF THAT RESEARCH; AND SUSTAINABLE WASTE MANAGEMENT PRACTICES INCLUDING WASTE MINIMISATION, MINIMISATION OF POLLUTION AND HARM FROM WASTE, REUSE OF WASTE, RECYCLING OF WASTE, WASTE RECOVERY ACTIVITIES AND THE CLEARING OF POLLUTANTS FROM CONTAMINATED LAND.

**Activities:** An independent charity working to improve the quality of life and the economic well-being of people in Wiltshire and Swindon. Community First provides technical advice, practical support and grant aid for a range of community based projects.

## Classification

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- **How:** Makes Grants To Organisations, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- **Area of benefit:** COUNTY OF WILTSHIRE
- Swindon
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,310,973	£2,932,498	£2,259,685	57
2024-03-31	£2,299,429	£2,322,407	£1,881,210	46
2023-03-31	£2,300,961	£2,327,031	£1,904,188	49
2022-03-31	£2,137,356	£1,997,058	£1,930,258	47
2021-03-31	£2,212,297	£2,097,117	£1,779,960	49

## Trustees

Name	Role	Appointed
Dr Catherine Phillips		2025-06-18
EDWARD WILLIAM HEARD		2012-09-17
Fiona Slevin-Brown		2024-10-15
JAMES MOODY		2016-11-28
Merope Sylvester		2021-06-01
Michael Brooks		2024-07-23
PIERS FARQUHAR DIBBEN		
Steven Boocock		2015-10-07
Timothy Humphreys		2024-07-23

**COMMUNITY FIRST**

England & Wales - Charity number 288117

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# Accounts

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**COMMUNITY FIRST**

(Company limited by guarantee no. 01757334  
registered charity no. 288117)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED FOR THE YEAR ENDED 31 MARCH 2025**

**COMMUNITY FIRST**

(Company limited by guarantee no. 01757334, registered charity no. 288117)

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**REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2025

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## COMMUNITY FIRST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

For the year ended 31 March 2025

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#### Trustees

James Moody (Chairman)  
Phillip Addis <sup>1</sup> (appointed September 2024)  
Steve Boocock <sup>2</sup>  
Michael Brooks (appointed September 2024)  
Piers Dibben <sup>1</sup>  
Edward Heard  
Timothy Humphreys (appointed September 2024) <sup>2</sup>  
Virginia Keen <sup>2</sup> (resigned October 2024)  
Sanjeen Payne-Kumar <sup>1</sup> (resigned September 2024)  
Fiona Slevin-Brown (appointed November 2024) <sup>2</sup>  
Merope Sylvester <sup>2</sup>

1. Member of the Finance Committee
2. Member of the Human Resources Committee

#### Secretary

Karen Williams (resigned June 2024)

#### Key Management Personnel

Lynn Gibson (Chief Executive)  
Steve Crawley  
Ed Plank  
David Potts  
Harry Tipple

#### Patron

Her Majesty The Queen

#### President

Dame Sarah Troughton HM Lord-Lieutenant For Wiltshire

#### Vice Presidents

The Earl of Radnor  
Ken Whatley  
James Layton  
William Wyldbore-Smith DL  
Jane James  
Virginia Keen (appointed October 2024)

## COMMUNITY FIRST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2025

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<b>Company reg. no.</b>	01757334	
<b>Charity reg. no.</b>	288117	
<b>Financial Conduct Authority no</b>	FRN311971	
<b>Registered office</b>	Unit C2 Beacon Business Centre, Hopton Park Devizes Wiltshire SN10 2EY	
<b>Registered Auditor</b>	David Owen & Co 17 Market Place Devizes Wiltshire SN10 1HT	
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	Cambridge & Counties Bank Charnwood Court 5B New Walk Leicester LE1 6TE
	HSBC 45 The Market Place Devizes SN10 1HZ	Dudley Building Society Harbour Buildings 7 Waterfront W Brierley Hill DY5 1LN
	Lloyds TSB Bank plc 38 Market Place Devizes Wiltshire SN10 1JD	Flagstone Group Ltd Clareville House 26-27 Oxendon St London SW1Y 4EL
<b>Solicitors</b>	Awdry, Bailey and Douglas 33 St. John's St Devizes Wiltshire SN10 1BW	

### TRUSTEES' REPORT For the year ended 31 March 2025

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The members of the Board of Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report which includes the administrative information set out on pages 1 & 2 and the audited financial statements for the year ended 31 March 2025 which have been prepared in accordance with the 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 (FRS102) effective 1 January 2019.

#### *Structure, Governance and Management*

Community First was founded in 1965 as the Community Council for Wiltshire, incorporated as a company limited by guarantee (registered in England and Wales) in September 1983 and registered as a charity in November 1983. Since 2008 we have been very fortunate that HRH the former Duchess of Cornwall and now Her Majesty The Queen has been Patron of Community First. We currently employ 31 full time, 18 part time and 12 sessional roles, (March 2025)

Membership of the Charity is comprised of supporting groups and individuals drawn from local communities, statutory bodies and parish and town councils in Wiltshire and Swindon. Community First is a part of the Rural Community Action Network, which operates through Rural Community Councils in each of England's shire counties, supporting the work of the voluntary sector in rural communities and market towns. The network is known nationally as ACRE (Action with Communities in Rural England). The governing documents of the Charity are its Memorandum and Articles of Association. Governance of Community First is through a Board of Trustees elected by the membership at the AGM. The Board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The Chair, President and Vice Presidents are elected annually, and Trustees are elected for a three-year term. Additional Trustees may be co-opted by the Board for a 12-month period or until the next AGM. Trustees may be elected for two terms of three years - i.e. six consecutive years. A Trustee may be re-elected for an additional term of three years. All new Trustees take part in a formal induction programme and receive appropriate training.

The Board meets formally five times a year. It regularly reviews its structure, the individual and corporate responsibilities of Board members and the skills and expertise that they bring to the Charity, through its strategic planning process. A skills audit of Trustees will be undertaken in 2025.

The two Board Committees involving Trustees and senior management staff have delegated responsibility for Finance and Human Resources.

The Finance Committee is chaired by a Trustee with financial knowledge and experience and holds responsibility for financial oversight and protecting the assets of the Charity, including the principal assets, its property at Beacon Business Centre in Devizes and Oxenwood Outdoor Education Centre. The Committee reviews all financial reports in advance of Board meetings and monitors the overall financial position of the Charity.

The Human Resources (HR) Committee is chaired by a Trustee and has responsibility for the development of HR policies and all Human Resources related governance issues. It also

**TRUSTEES' REPORT**  
**For the year ended 31 March 2025**

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considers Health & Safety matters. The Committee recognises that a strong well managed Human Resources function is central in supporting the staff team.

All Trustees play an important role in guiding the strategic development of the Charity, monitoring the operating environment and risk management, identifying growth opportunities, leading on policy development, deciding on future priorities and ensuring that the Charity is sustainable.

The Leadership Team comprises of the CEO, temporary Deputy CEO, and nine senior leaders. The specialist accountancy services is outsourced to Monahans. The Leadership team holds responsibility for implementing strategy, policy and carrying out decisions of the Board, managing the assets of the Charity, strategic planning and development, advising Trustees on all matters pertaining to the effective running of the Charity, and for overall business management and development.

The staff team is organised into six teams (including Central Support) reflecting the strategic objectives of the Charity.

The Charity has five subsidiary companies, one of which, Community First Trading Ltd, undertakes insurance and bulk fuel agency work, generating a profit of £42,993 which was gift-aided to the Charity. The other four subsidiaries, Wiltshire Enterprises Ltd together with Wiltshire Community Jobs, SPLASH - Wiltshire and Youth Action Wiltshire (companies limited by guarantee) were dormant during the year as activities were undertaken directly by the Charity.

In addition to its Trustees, none of whom receive remuneration, the Charity benefits greatly from the active involvement of many volunteers who contribute their time and skills on sub-committees of the Board of Trustees, and as fundraisers and ambassadors of the Charity.

*Pay policy for senior staff*

The senior management team comprises of the Trustees and key management personnel of the charity who are in charge of directing and controlling, running and operating the charity on a day-to-day basis. As mentioned above, all trustees give their time freely and no trustee received remuneration during the year. Details of trustee expenses are disclosed in note 11 to the accounts. The pay of senior staff is reviewed regularly and adjusted based on the circumstances of the charity and any additional responsibilities undertaken.

*Risks*

Trustees, in conjunction with the Leadership team, have identified and reviewed the major risks to which the Charity might be exposed. They have designed a number of management and financial strategies which seek to mitigate the effects of such threats to Community First. Risks are set out in the Business Plan and this plan is reviewed annually.

**TRUSTEES' REPORT**  
**For the year ended 31 March 2025**

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*Responsibilities of the Members of the Board of Trustees*

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 charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- comply with applicable accounting standards, 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

*Statements as to disclosure of information to auditors*

So far as the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the charity's auditors are unaware, and
- the Trustees have taken all steps 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.

*Objectives and Activities*

Community First's Vision is Vibrant Communities, Brighter Futures with a mission to Connect Communities, Encourage Enterprise, Tackle Disadvantage and Inspire Innovate and Deliver Excellence.

*Public benefit*

The Charity's activities described above demonstrate the delivery of public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance when reviewing the Charity's objectives and activities.

*Generation of funds - Fundraising and Publicity*

Fundraising remains a crucial aspect for our sustainability with a target for the next 12 months, of £286,930 (up to March 2026). In 2024/25 we raised £586,151 against a target of £443,820

**TRUSTEES' REPORT**  
**For the year ended 31 March 2025**

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While we have a significant amount of unsecured income built into the restricted service budgets, the targets are pragmatic and realistic and operating costs can be cut sufficiently quickly if targets are not met.

*Employees and volunteers*

Community First is committed to providing equality and fairness for all in its employment and to not discriminate on the grounds of any protected characteristic as defined in the Equality Act 2010.

The Trustees would like to express their gratitude for the hard work, dedication and commitment of the excellent staff teams working in all parts of the Charity

*Key Achievements*

The organisation operates a hybrid model of working with a blend of office and home working.

**Central Services and Strategic Development** - Financially, the organisation remains in a healthy position with a consolidated income of £3,310,973 at the end of March 2024/25 and expenditure of £2,932,498. We ended the year with approximately £273,000 of free reserves which equates to 5.4 months of central running cost, which is within the reserves minimum level of 3 to 6 months – comfortably within the reserves policy.

The organisation continues to advocate for the VCSE sector within the Integrated Care System. We continue to represent the sector on the Integrated Care Alliance in Wiltshire (ICA), and we are part of the VCSE system wide alliance working closely with Wessex Community Action to coordinate and Chair the Wiltshire 'Place' based VCSE Leadership Alliance.

In the year ended 31 March 2025, we also renewed the five year lease of Unit C2 and welcomed four new Trustees.

**Outdoor Education Centres** – The Outdoor Education Centres finished the year with a combined accumulated deficit of £27,801 (after ignoring some one off adjustments to the way income is recognised). This is an area of operation which continues to require close financial control. Despite the challenges we have managed to sustain operations and extend our offer with approval as a provider of Alternative Provision within the education system and the award of the Adventure Activity License (AALA). 67 organisations visited the centre, with a total of 1,362 young people attending (excluding those on YAW programmes who attended).

**Community Development** – We continued to engage and connect with communities including supporting the Integrated Care Board colleagues to deliver Neighbourhood Collaborative initiatives.

**Voice It Hear It** –included the completion of 12 projects and 39 recommendations were made to Wiltshire Council and the ICB as a result of consultation. 50 workshops and 1-2-1 sessions were held and 40,629 people were reached via comms channels. 21 organisational stakeholders engaged via consultation.

**TRUSTEES' REPORT**  
**For the year ended 31 March 2025**

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**Local Councils Support** – We continued to support the Local Councils network with 246 in membership as of March 31<sup>st</sup> 2025 compared to 228 Councils in March 2024. . We delivered 44 courses delivered to 247 participants. The service has a high satisfaction rate at 80%. 90 Individuals' attended the annual conference.

**Link schemes** – We supported the 21 Community Transport groups and 42 Link Schemes in the county. The service has a high satisfaction rate at 90%. There were 1,494 active volunteers (down 6%) but 54,365 tasks were carried out (up 35%)

**Village Halls and Community Buildings** - We have continued to support Village Halls and Community Centres through the Wiltshire Village Halls Association offering support to access government grants and financial support and advice on interpreting safety guidance including webinars on a number of topics. The village halls service increased its membership to 189 members, We continued to deliver the Get Out Get Active Programme, in partnership with Wiltshire & Swindon Sports.

**Minibus Driver Awareness Scheme (MIDAS) Training-** MiDAS training generate an income of £19,756. and achieved 99% satisfaction rate based on feedback from clients.

**Community Grants and Landfill** - The grants support we provide remain essential to building the fabric of communities. In 2024/2025 we awarded £545,276 in total. Hills £121,737, Crapper & Sons £367,684, Bradonstoke Solar Panel CBF £55,855

**Building Bridges Employability Programmes** - These programmes support young people and adults with significant barriers towards education and employment. We continued to deliver the UK Shared Prosperity Fund Programmes – one supported by Wiltshire Council for adults and young people in Wiltshire and a second supported by Swindon Borough Council for young people in need in Swindon. We also continued to deliver a third strand of funding through a National Lottery Reaching Communities Award to provide support to adults in Swindon.

The level of barriers & challenges to education and employment experienced by our participants has risen significantly over the last 18 months, with over 10% now needing formal safeguarding support

In Wiltshire, 142 adults and young people were supported, with the following achievements:

- 27% moved into employment
- 20% moved into education
- 36% moved into job searching

In Swindon 45 young people were supported, with the following achievements:

- 44% moved into education
- 20% moved into employment

In Swindon 56 adults were supported, with the following achievements:

- 14% moved into education

### TRUSTEES' REPORT For the year ended 31 March 2025

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- 14% moved into employment
- 29% moved into job searching

Overall, participants across all our employability programmes self-reported the following benefits to their health:

- 59% improved their overall wellbeing
- 45% improved their mental health
- 34% improved their physical health

In addition, the participants also self-reported the following soft outcomes:

- 61% improved confidence
- 59% improved overall wellbeing
- 59% improved motivation
- 45% improved communication skills
- 41% improved working with others
- 27% undertook volunteering
- 20% undertook work experience

### Youth Action Wiltshire

**Splash** - 319 referred young victims of crime accessed bespoke individualized Splash provision & an additional 153 young people facing challenges in their lives participated in Splash activities & support. 405 new referrals were received from the Horizon team for young victims of crime.

- 95% of young victims of crime reported engaging with Splash provision had helped increase their confidence and self-esteem.
- 83% of young victims of crime reported that their Health and Wellbeing had improved since beginning engagement with Splash.
- 82% of young victims of crime reported their communication skills had improved since engaging with Splash.

The pilot **BeMindful** project was co-created with young people & partners including schools, specialist counselling & group work delivery providers. Bespoke face-to-face provision began for young people referred to the project in June 2024 & concluded in March 2025.

- 34 young people referred to BeMindful, accessed coaching or mentoring sessions provided by the Project Navigator, along with wide ranging BeMindful group work activity sessions.
- 8 young people accessed or were supported into counselling
- 32 young people were signposted to external services, including ongoing specialist provision & groups.

**TRUSTEES' REPORT**  
**For the year ended 31 March 2025**

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- During exit planning sessions when asked “Has taking part In BeMindful been a positive experience for you, 100% said Yes.

**Young Carers Support** - Throughout the year a total of 241 support plans were co-produced with newly referred Young Carers & Young Adult Carers. We delivered 230 face-to-face Young Carers (YC's) & Young Adult Carers (YAC's) specific groups, including residential provision. Additionally, a total of 22 remote webinar group sessions were delivered.

In October 2024, we consulted with 47 YC's & YAC's on respite provision. The mean average rating given by YC's & YAC's completing the consultation for the quality of our current respite provision from 0 to 10 was 8.8.

451 individual YC's & YAC's accessed our internal specific face-to-face respite & breaks activities. With a mean average attendance of 4.5 face-to-face groups for each of these 451 YC's & YAC's.

15 Wiltshire Schools successfully completed the Local Young Carers Friendly Award programme.

**Carers Together Wiltshire**

In 2024/25 the partnership dealt 1,163 referrals

- Completed 363 Carer Assessments and Reviews approved (This is missing Short Reviews)
- Completed 264 Support Plans
- We hosted **205** Carer sessions run by members of the consortia and attended another **45** events

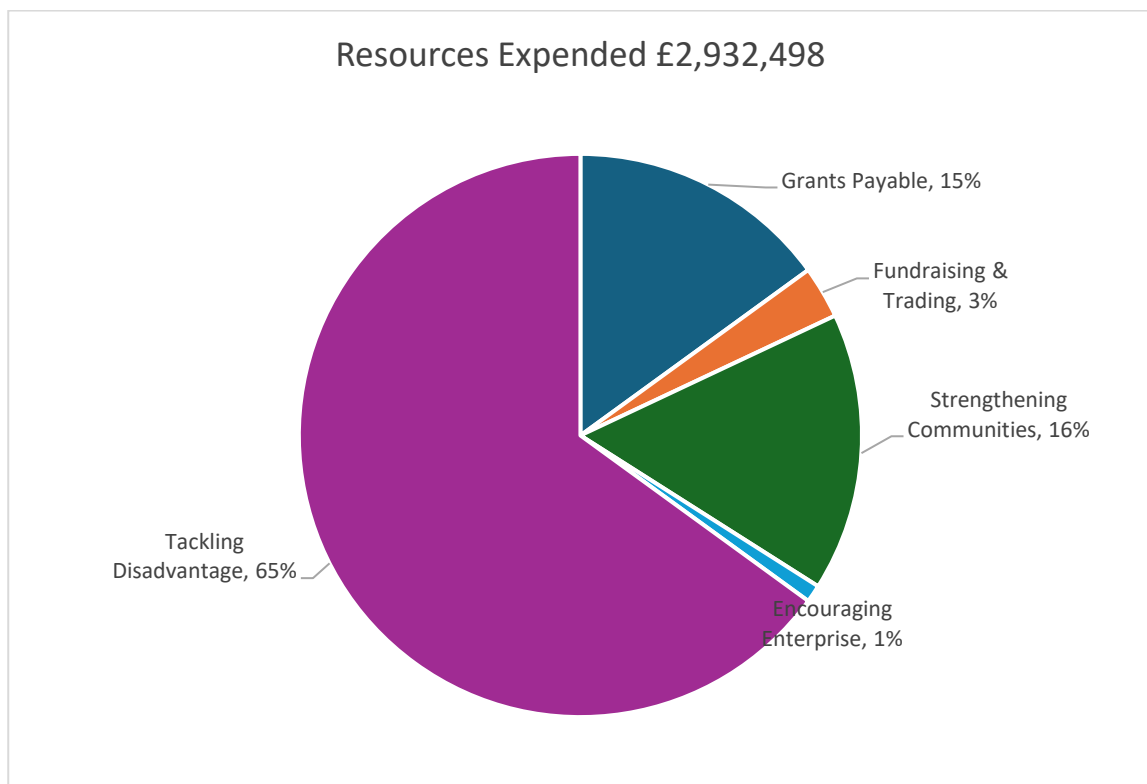
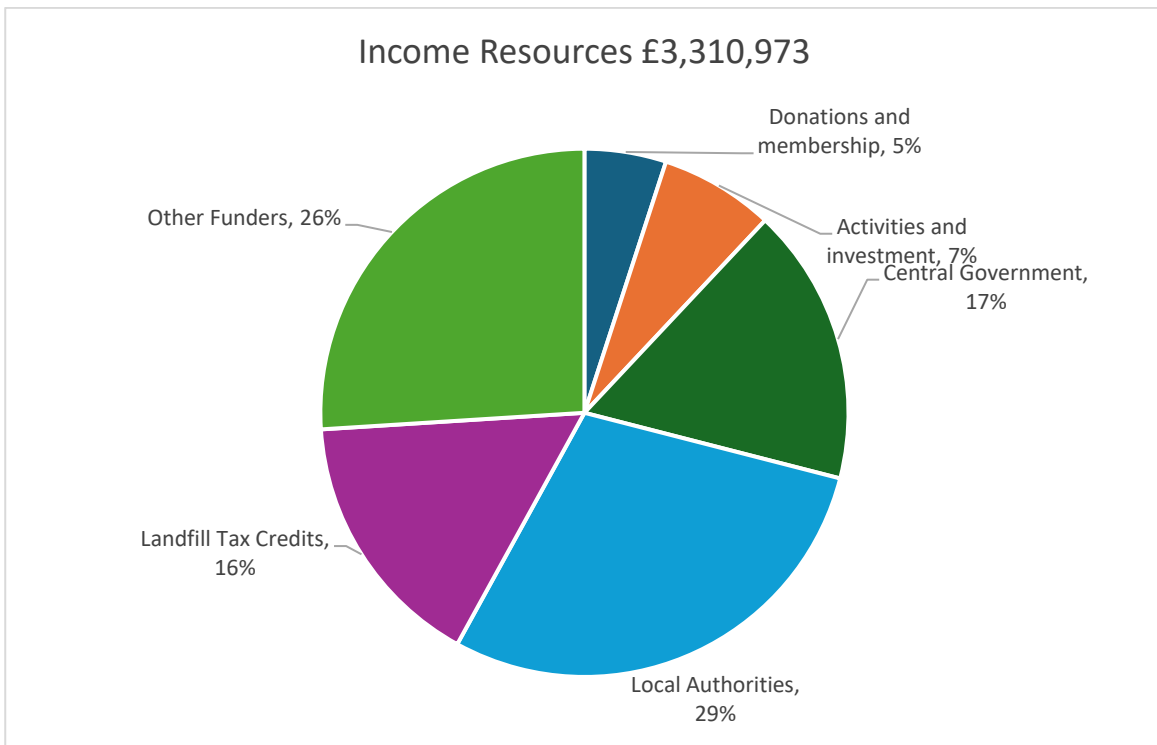
The Young Adult Carer Support Worker, Carers Together Wiltshire has:

- coproduced 31 transition plans with Young Adult Carers aged 16-18 years.
- 58 Young Adult Carers accessed one to one support; 'Time to Talk', Mentoring or Coaching sessions.
- 56 accessed face-to-face respite & breaks activities.
- 44 accessed our training on, safe caring, informal post 16 Information, Advice & Guidance (I.A.G).

*Financial Review*

The year's income of £3,310,973 and expenditure of £2,932,498 represented a significant increase in activities from 2023/24 where income was £2,299,429 and expenditure was £2,322,407. The increase in activity represented a number of new projects in the year An analysis of incoming resources and resources expended is shown in the charts below:

TRUSTEES' REPORT  
For the year ended 31 March 2025



The overall results for the year was an increase in reserves of £378,475, compared to a reduction in funds of £22,978 in 2023/24.

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**For the year ended 31 March 2025**

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Unrestricted free reserves (i.e. excluding designated funds) increased from £172,607 to £272,997.

The designated fund representing property and fixed assets is not freely available to spend and has been excluded from the calculation of free reserves. Similarly, the Strengthening Communities fund was created from a legacy and the Trustees feel a moral obligation to spend this gift on an identifiable project which would otherwise not have funding. Trustees identified the funds for use of the Oxenwood Developments. At the year end the Charity also benefited from £20,093 held in a Building Bridges employability redundancy reserve and £20,000 set aside to cover the costs of a new People Carrier which will be purchased in 2025/26.

The reserves policy agreed by Trustees is:

General or "free" reserves, defined as all unrestricted and undesignated funds readily available for spending are to be maintained at a level designed to protect the Charity's work against risks relation to:

- Income reliability
- Expenditure flexibility
- Specific known liabilities

Reserves should cover 3-6 months of expenditure on central costs (around £44,000 per month) as well as central service redundancy costs (as 31 March 2025 this was around £36,000). Community First also owns assets that could be used if readily available funds were not enough to cover any large liabilities.

Designated funds are set aside by Trustees for particular purposes as described in note 17 of the financial statements. These funds include the book value of property and fixed assets in use of the Charity's activities and the Strengthening Communities fund.

### **Plans for the Future**

The key Strategic Priorities for the next financial year include:

#### **Governance and Central Support**

- Ensure the reserves levels are in the range of 3-6 month's cover.
- Achieve cyber essentials re-accreditation
- Complete policy review and refresh.
- New Branding guidelines agreed.
- Review sustainability statement and green activity
- Review asset management register and investment
- Appoint a new Chair and Vice Chair
- Review induction and training programme.
- Secure £286,930 fundraised income

**TRUSTEES' REPORT**

**For the year ended 31 March 2025**

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- Secure at least £25,000 in surplus income from Community Insurance services
- Secure at least £2,000 in surplus income from BOLD creative services and £15,000 for MIDAS
- Implement plan for 2025 including role of temporary Deputy CEO role and continue to review.

**Outdoor Education - *Deliver high quality and professional Outdoor Education experiences at Oxenwood Outdoor Education Centre and Linkenholt, to help nurture health and happiness***

- Submit the capital scheme to planning and gain approval
- Work with the Consultants Monarch to fundraise raise £1.4 million
- Review the lease of Linkenholt and generate £27,440 income
- Generate income of £265k

**Carers Together Wiltshire - *Provide a comprehensive offer to Carers in Wiltshire, including Parent Carers***

- 95% contact with service within 2 days and support plan agreed within 14 days of the start of the assessment process with service, unless there is a user requirement for a delay.
- Delivery of 5 campaigns through social media and the Authorities communications dept and Age UK Wiltshire
- Increase year on year of the contract of carers accessing support and assessment (using March 2025 baseline activity)
- A minimum of 432 groups active per annum. Carers living in the 18 areas in Wiltshire are covered and can be evidenced via postcode analysis
- Carers who have a formal support plan have a review of the plan with 12-month periods or sooner if required.

**Youth Action Wiltshire - *Young Carers - Provide quality support for Young Carers and Young Adult Carers***

- 95% of new referrals received are acknowledged within 2 working days.
- 85% of support plans are completed with new referrals, within 28 working days of initial contact with our service.
- Provide a minimum of 218 respite groups. Surveys show 75%+ of those attending are satisfied with our provision.
- Increase in Wiltshire primary schools sign up for & successfully completing the Local Young Carers Friendly Award & or National Young Carers in School Award (YCiS Programme).
- Provide individualised support for Young Carers & Young Adult Carers including; 'Time to talk', coaching or mentoring programmes, training & specialist counselling provision through our partners.

**TRUSTEES' REPORT**  
**For the year ended 31 March 2025**

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- Work with partners, to increase the awareness & identification of Young Carers & Young Adult Carers

**Youth Action Wiltshire – Splash - *Support young victims of crime and young people facing challenges in their lives***

- A minimum of 400 young people access Splash service support.
- Contact is attempted within 48 working hours for newly referred young victims of crime.
- 50% engage in one-to- one support including 'time to talk' sessions, mentoring or coaching programmes. With specialist counselling provision also available.
- 1,400+ places on Splash positive group work activities are filled.
- 85%+ of young people accessing service support report increased self-esteem & confidence. 80%+ improve health and wellbeing.
- 90% of young victims of crime accessing support report Splash has enabled a cope & recovery journey.

**Youth Clubs Support - *Support voluntary youth clubs thrive***

- Member youth groups are supported with governance, positive activity, safe operation, volunteer recruitment & fundraising support.
- 10 training sessions or development opportunities offered to Youth Leaders & Young Leaders.
- At least 20 youth groups receive our bespoke Clubs Support Newsletters and updates.
- N
- 10 % Growth in newsletter subscribers or open rate
- At least £10k of funding for this work stream secured & additional clubs support resource in post within 18 months

**Community Development Programmes - Wiltshire Association Local Councils *Sustain a strong partnership with WALC***

- 75% satisfaction with support given
- Provide 40 training offers to Parish & Town Councillors and Clerks
- Celebrate the work of the network through an annual conference and the Community First AGM Awards

**Community Led Housing - *Promote sustainable and affordable housing in Wiltshire and Swindon***

- Increase in the number of affordable homes in the pipeline from 6 to 12
- Increase in number of communities who are actively in conversation about a rural affordable housing scheme from 8 to 12.

**TRUSTEES' REPORT**  
For the year ended 31 March 2025

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**Link and Community Transport - *Support Link Schemes and Community Minibus groups in Wiltshire and Swindon***

- Manage a volunteer recruitment campaign for Link Schemes and CT groups – Resulting in 30 new volunteers
- Undertake a full review of the Link Scheme Good Practice Guide
- Carry out the Link Scheme audit
- Advocate on behalf of the Community Transport groups for increased operational funding
- Award £15,000 of Link grants and provide DBS checks
- Continue to deliver quality training with at least 80% satisfaction from learners
- Generate income of £15,000
- Achieve a 75% satisfaction rate on support given to the sector

**Community Organising and Voice - *Facilitate people's voice and engagement***

- Continue delivery of Voice It, Hear It service meeting all contract targets – 5-8 reports completed each year and recommendations reflected within commissioning practice
- Reach at least 500 people through surveys and focus groups via Voice It, Hear It
- Continue to deliver the Neighbourhood Collaborative programme and award funding to partners to support the project
- Deliver the GOGA project, 22 days direct engagement and promotion

**Village Halls - *Grow our membership in the Wiltshire Village Halls Association***

- 5 new halls in membership (194 in total)
- Achieve a 75% satisfaction rate of membership service delivered
- Support the allocation of the platinum jubilee fund

**Landfill grants - *Improving community assets through community grants***

- Award at least £350,000 in landfill grants in full compliance with entrust regulations
- Complete review of Community Landfill grants service
- Award all accumulated BSPCBF funds

**Building Bridges Employability Programmes - *Deliver employability support programmes to help individuals overcome barriers and work towards their education and employment goals***

In Wiltshire, we will support 115 disadvantaged adults and young people, with:

- 27% achieving employment outcomes
- 20% achieving education outcomes
- 36% achieving job searching outcomes

**TRUSTEES' REPORT**  
**For the year ended 31 March 2025**

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We will continue to provide employability and education support to people affected by homelessness and housing exclusion through our work with the Wiltshire Council Rough Sleeper Team.

In Swindon, we will support 48 disadvantaged adults, with:

- 27% achieving employment outcomes
- 17% achieving education outcomes
- 29% achieving job searching outcomes

*Annual General Meeting*

The Annual General Meeting of the members of Community First will be held on 8<sup>th</sup> October 2025

This report has been prepared having taken advantage of the Small Companies exemption in the Companies Act 2006.

By order of the Board of Trustees



James Moody  
Chair

29 July 2025

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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### **Opinion**

We have audited the financial statements of Community First ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs at 31 March 2025 and of its incoming resources and application of resources 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 the Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **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 Auditor's 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 related 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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; or

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, 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 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 company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST

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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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of laws and regulations that affect the charitable company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the Companies Act, the Charities Act, data protection legislation and employment legislation.
- We enquired of the trustees, reviewed correspondence with the Charity Commission and reviewed trustees' meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.
- We gained an understanding of the controls that the trustees have in place to prevent and detect fraud. We enquired of the trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: misappropriation of cash and other assets, undisclosed related party transactions outside the normal course of business and misstatement of the investment property valuation
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above.
- The engagement partner considers the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.
- We enquired of the trustees about actual and potential litigation and claims
- We obtained independent confirmations from your bank regarding balances at the year-end in addition to any outstanding charges
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and other adjustments throughout the period and assessed whether the judgements made in making accounting estimates were indicative of a potential bias. We also carried out a review for transactions outside the normal course of business.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
COMMUNITY FIRST**

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Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities).

This description forms part of our auditor's report.

David Owen & Co is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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.

David Owen & Co  
Statutory Auditors  
Chartered Accountants  
17 Market Place  
Devizes  
Wiltshire  
SN10 1HT

Date:.....

COMMUNITY FIRST (company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (including income & expenditure account)  
For the year ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOMING RESOURCES</b>						
<i>Income</i>						
Donations and legacies	2	275	156,996	1,515	158,786	160,754
Trading activities	3	145,480	101,551	-	247,031	220,202
Membership and affiliation fees		1,359	7,179	-	8,538	8,608
Charitable activities	4	225,236	2,628,112	-	2,853,348	1,878,761
Investment income	5	38,343	2,101	-	40,444	31,104
<i>Other incoming resources</i>						
Gain on disposal of fixed assets		2,826	-	-	2,826	-
<b>TOTAL INCOMING RESOURCES</b>		<b>413,519</b>	<b>2,895,939</b>	<b>1,515</b>	<b>3,310,973</b>	<b>2,299,429</b>
<b>RESOURCES EXPENDED</b> 7						
Fundraising and publicity		-	5,953	1,515	7,468	6,496
Commercial trading operations		73,964	-	-	73,964	80,213
Charitable activities						
Community Development		277,157	197,328	-	474,485	607,509
Encouraging Enterprise		-	470,719	-	470,719	380,051
Tackling Disadvantage		11,248	1,894,614	-	1,905,862	1,248,138
<b>TOTAL RESOURCES EXPENDED</b>		<b>362,369</b>	<b>2,568,614</b>	<b>1,515</b>	<b>2,932,498</b>	<b>2,322,407</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>51,150</b>	<b>327,325</b>	<b>-</b>	<b>378,475</b>	<b>(22,978)</b>
Transfers between funds		72,088	(72,088)	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>123,238</b>	<b>255,237</b>	<b>-</b>	<b>378,475</b>	<b>(22,978)</b>
<b>RECONCILIATION OF FUNDS:</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>	17	<u>£ 670,878</u>	<u>£ 1,210,332</u>	<u>£ Nil</u>	<u>£ 1,881,210</u>	<u>£ 1,904,188</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£ 794,116</u>	<u>£ 1,465,569</u>	<u>£ Nil</u>	<u>£ 2,259,685</u>	<u>£ 1,881,210</u>

The notes on pages 24 to 40 form part of these financial statements

**COMMUNITY FIRST (Company registration 01757334)**

**BALANCE SHEET**

As at For the year ended 31 March 2025

	Notes	Consolidated		Charity	
		2025	2024	2025	2024
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	250,528	250,534	250,528	250,534
Investments	13	100	100	200	200
Investment property	13	100,000	100,000	100,000	100,000
		<u>350,628</u>	<u>350,634</u>	<u>350,728</u>	<u>350,734</u>
<b>CURRENT ASSETS</b>					
Debtors	14	161,980	437,201	214,120	472,826
Cash at bank and in hand		1,962,892	1,369,903	1,831,214	1,281,477
		<u>2,124,872</u>	<u>1,807,104</u>	<u>2,045,334</u>	<u>1,754,303</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<b>(215,815)</b>	<b>(276,528)</b>	<b>(136,377)</b>	<b>(223,827)</b>
<b>NET CURRENT ASSETS</b>		<u>1,909,057</u>	<u>1,530,576</u>	<u>1,908,957</u>	<u>1,530,476</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES / NET ASSETS</b>		<u>£ 2,259,685</u>	<u>£ 1,881,210</u>	<u>£ 2,259,685</u>	<u>£ 1,881,210</u>
<b>FUNDS</b>					
Restricted funds	17	1,465,569	1,210,332	1,465,569	1,210,332
Unrestricted funds:					
Designated funds		521,119	498,271	521,119	498,271
General funds		272,997	172,607	272,997	172,607
		<u>£ 2,259,685</u>	<u>£ 1,881,210</u>	<u>£ 2,259,685</u>	<u>£ 1,881,210</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025 although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The annexed notes form part of these financial statements

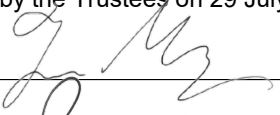
**BALANCE SHEET**

**As at For the year ended 31 March 2025**

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The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies. They were approved and authorised for issue by the Trustees on 29 July 2025.

  
\_\_\_\_\_ JAMES MOODY, Chair

  
\_\_\_\_\_ PIERS DIBBEN, Trustee

COMMUNITY FIRST

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the year ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flow from operating activities (see below)</b>		<b>£ 576,097</b>	<b>£ (112,208)</b>
<b>Cash flow from investing activities</b>			
Proceeds from the sale of property, fixtures and equipment		5,200	-
Purchase of fixed asset additions	12	(28,752)	(24,000)
Investment income received	5	40,444	31,104
<b>Net cash used in investing activities</b>		<b>£ 16,892</b>	<b>£ 7,104</b>
<b>Change in cash and cash equivalents in the year</b>		<b>592,989</b>	<b>(105,104)</b>
Cash and cash equivalents bought forward		1,369,903	1,475,007
Cash and cash equivalents carried forward		<b>£ 1,962,892</b>	<b>£ 1,369,903</b>
<b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH</b>		<b>2025</b>	<b>2024</b>
		£	£
Surplus / (deficit) for the year		378,475	(22,978)
Depreciation charges	12	26,384	23,553
Loss / (Profit) on sale of fixed assets	6	(2,826)	-
Dividends, interest and rents from investments	5	(40,444)	(31,104)
Decrease / (increase) in debtors	14	275,221	(126,961)
Increase / (decrease) in creditors	15	(60,713)	45,282
		<b>£ 576,097</b>	<b>£ (112,208)</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2025**

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**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year unless otherwise stated.

***(a) Basis of accounting***

The financial statements of the charity, which is a public benefit entity, 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) and the Charities Act 2011. The accounts have been prepared under the historical cost convention, modified to include certain items at fair value and on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements have been prepared in Sterling.

The financial statements have been consolidated to include the results of Community First Trading Ltd, a wholly owned subsidiary of Community First.

No separate Statement of Financial Activities or Income and Expenditure Account have been presented for the Charity alone as permitted by paragraph 408 of the Companies Act 2006.

***(b) Fund accounting***

General reserves are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of designated funds is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of the various restricted funds is set out in the notes to the financial statements. It is the Charity's policy to transfer funds from general reserves to eliminate deficits incurred by services funded from restricted funds which will not be recoverable from future restricted income.

Endowment funds are restricted funds received for the specific purpose of establishing a donor advised fund with The Community Foundation to be invested where only the income generated can be expended to benefit Youth Action Wiltshire services. The funds have been invested with The Community Foundation's other endowment funds.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2025**

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***(c) Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are accounted for when received and related gift aid when receivable. Legacies are accounted for when received or when entitlement arises, it is reasonably certain they will be received and amounts can be measured with sufficient reliability.

Membership income is included in the Statement of Financial Activities in the year of receipt.

Grants receivable are recognised in full in the Statement of Financial Activities in the year to which they relate.

Income from government grants are recognised at fair value when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Rental income is included when receivable.

Trading income is included when receivable. This includes insurance administration fees, oil bulk-buying commission, and branding and design work.

***(d) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs, which include management and administration costs incurred in the Charity's office and governance costs, which are the costs associated with the governance arrangements of the Charity, have been allocated to the Charity's activities based on office space occupied, time spent and resources managed.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the audit fees and costs linked with the strategic management of the charity.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2025**

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Expenditure directly attributable to a specific activity category (e.g. charitable activities, governance costs) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

**(e) Tangible fixed assets**

Tangible fixed assets with an individual cost of £1,000 or more are capitalised and included at cost or valuation.

Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is charged

- Freehold & leasehold buildings      2% of cost per annum
- Office equipment                      20% of cost per annum
- Fixtures & fittings                    10% to 20% of cost per annum
- Motor vehicles                         20% of cost per annum

**(f) Investments**

Investment properties are valued at market value. Fixed asset investments are valued at cost.

**(g) Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term liquid investments.

**(h) Debtors and creditors receivable / payable**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or reliably estimated. Creditors and provisions are normally recognised at the settlement amount.

**(i) Irrecoverable VAT**

Due to partial exemption and the receipt, for VAT purposes, of non-business income, some VAT input tax is irrecoverable. This is allocated in the accounts as part of support cost.

**(j) Financial Instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of investments which are measured at fair value.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2025**

**(k) Leases**

Operating lease rentals are charged to the income and expenditure account as incurred.

**(l) Pension schemes**

A defined contribution scheme with Royal London (previously known as Scottish Life) is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from November 2014. The rate of employer contribution is 7.0%.

**(m) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(n) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. INCOME FROM DONATIONS AND LEGACIES**

	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Endowment Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
General donations	275	156,996	1,515	158,786	160,754
Legacies	-	-	-	-	-
	<b>£ 275</b>	<b>£ 156,996</b>	<b>£ 1,515</b>	<b>£ 158,786</b>	<b>£ 160,754</b>

COMMUNITY FIRST

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NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2025

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3. INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Events	3,975	26,045	30,020	18,493
Expenses recovered	650	3,247	3,897	2,386
Other earned income	27,234	72,225	99,459	96,438
Insurance administration fees	113,621	-	113,621	102,061
Other miscellaneous income	-	34	34	824
	<u>£ 145,480</u>	<u>£ 101,551</u>	<u>£ 247,031</u>	<u>£ 220,202</u>

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2025

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	<i>Total Funds 2024 £</i>
<b>Grants:</b>				
ACRE	-	40,671	40,671	480
Age UK Wiltshire	-	265,369	265,369	-
Blagrave Trust	-	-	-	-
Bradensoke Solar Community Fund	-	74,211	74,211	70,997
Carers Support Wiltshire	-	59,625	59,625	76,731
Community Foundation	-	-	-	4,273
Community Transport Association	-	-	-	-
DEFRA	13,095	28,000	41,095	41,095
Department for Work and Pensions	-	-	-	-
Family Trusts and Various Small Grants	15,802	128,276	144,078	77,879
Greensquare Housing	-	-	-	-
Integrated Care Board (NHS BANES, Swindon + Wiltshire)	26,000	180,145	206,145	19,500
Landfill Tax Credits (redistributable grants)	-	528,506	528,506	312,951
Melksham Town Council	-	634	634	768
The National Lottery Community Fund	-	190,909	190,909	127,205
The National Lottery Community Fund/ ESF	-	-	-	61,803
Police & Crime Commissioner for Wiltshire	-	120,149	120,149	119,706
Primary Care Trusts	-	-	-	50,500
Swindon Borough Council	-	114,200	114,200	175,500
Underwood Trust	-	25,000	25,000	25,000
Wiltshire Community Land Trust	-	-	-	14,910
Wiltshire and Swindon Sports CIC	9,883	14,310	24,193	9,070
Wiltshire Council	-	853,107	853,107	505,992
Other small grants	17,500	5,000	22,500	16,969
Total grants	<b>82,280</b>	<b>2,628,112</b>	<b>2,710,392</b>	<b>1,711,329</b>
<b>Fees:</b>				
Oxenwood and Linkenholt	142,956	-	142,956	167,432
	<b>£ 225,236</b>	<b>£ 2,628,112</b>	<b>£ 2,853,348</b>	<b>£ 1,878,761</b>

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2025

5. INCOME FROM INVESTMENTS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Bank interest	27,840	2,101	29,941	20,884
Rental Income	10,503	-	10,503	10,220
	<b>£ 38,343</b>	<b>£ 2,101</b>	<b>£ 40,444</b>	<b>£ 31,104</b>

6. NET INCOME / EXPENDITURE FOR THE YEAR

	2025 £	2024 £
Net income / expenditure for the period includes		
Depreciation	26,384	23,553
Professional indemnity insurance	2,817	2,600
(Profit) / loss on disposal of fixed assets	2,826	-
Fees payable to auditor		
Audit work	15,250	14,646
Non - audit work	3,629	3,958
Non - audit work re subsidiary	888	503

7. ANALYSIS OF EXPENDITURE

	Activities directly undertaken 2025 £	Grants (see Note 8) 2025 £	Support Costs (see Note 9) 2025 £	Total 2025 £	Total 2024 £
<b>Cost of generating funds</b>					
Fundraising costs	7,468	-	-	7,468	6,496
Trading Company	73,964	-	-	73,964	80,213
	<b>81,432</b>	<b>-</b>	<b>-</b>	<b>81,432</b>	<b>86,709</b>
<b>Charitable activities</b>					
Community Development	418,205	-	56,280	474,485	607,509
Encouraging Enterprise	33,396	437,299	24	470,719	380,051
Tackling Disadvantage	1,505,110	5,838	394,914	1,905,862	1,248,138
	<b>1,956,711</b>	<b>443,137</b>	<b>451,218</b>	<b>2,851,066</b>	<b>2,235,698</b>
	<b>£ 2,038,143</b>	<b>£ 443,137</b>	<b>£ 451,218</b>	<b>£ 2,932,498</b>	<b>£ 2,322,407</b>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

#### 8. GRANTS PAYABLE

During the year the following institutional grants were made:-

##### Landfill Community Funds Grant

65 grants (2024: 48) were paid to assist community groups and voluntary organisations to improve their local environment:

	2025	2024
	£	£
All Saints Church Lydiard Millicent	25,000	-
Ashton Keynes Parish Council	10,000	-
Blunsdon Community Shop	15,000	-
Bradford on Avon Town Council	-	10,000
Calne Town Football Club	12,500	24,054
Chippenham Cricket Club	10,000	-
Codford Lawn Tennis	-	10,000
Collingbourne Kingston Parish Council	-	10,000
Cricklade Development Foundation	14,959	14,746
Dauntsey Parish Council	35,000	-
Langford Parish Hall	10,000	-
Maiden Bradley Memorial Hal	10,000	-
Marlborough Golf Club	-	30,326
Marlborough Tennis Club	10,000	-
Marshfield Cricket Club	10,000	-
Mere Town Council	-	10,000
Mount Pleasant Centre Ltd	10,000	-
Oaksey Playing Field Trust	10,000	-
Oaksey Village Hall	-	10,000
The RBW Shed	13,506	-
Royal Wootton Bassett Sports Association	22,922	16,202
Seend Tennis Club	10,000	-
Shrewton Cricket Club	10,000	-
Stratton St Margarets PC	-	10,000
Swindon Town FC	-	30,000
Tytherton Village Hall	-	30,000
Westbury & District Cricket Club	10,000	-
Wilts & Berks Canal Trust	10,000	-
Winsley Cricket Club	10,000	-
Wootton Bassett Memorial Hall	64,512	-
Yatton Keynell Recreation Association	-	10,000
Projects under £10,000	103,900	135,053
	<u>£ 437,299</u>	<u>£ 350,381</u>

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2025

**Link Good Neighbour Scheme Grants**

4 grants (2024: 11) each of less than £10,000 were paid to provide transport and other services to local people in need.

	2025 £	2024 £
Projects under £10,000	<u>£ 5,838</u>	<u>£ 8,547</u>
Total grants payable	<u>£ 443,137</u>	<u>£ 358,928</u>

**9. SUPPORT COSTS**

	Charitable Activities 2025 £	Governance 2025 £	Total 2025 £	Total 2024 £
Staff costs	163,677	44,476	208,153	240,055
Premises costs	83,095	-	83,095	50,623
Depreciation	26,384	-	26,384	23,553
Other costs	69,698	63,888	133,586	141,655
	<u>£ 342,854</u>	<u>£ 108,364</u>	<u>£ 451,218</u>	<u>£ 455,886</u>

**10. STAFF NUMBERS AND COSTS**

	2025 £	2024 £
Wages and salaries	1,389,305	1,081,480
Social security costs	115,512	91,270
Pension costs - defined contribution scheme contributions	91,228	85,781
	<u>£ 1,596,045</u>	<u>£ 1,258,531</u>

The average number of staff during the year was

<u>57</u>	<u>46</u>
-----------	-----------

Employees earning over £60,000

	Number	Number
£70,001 - £80,000	<u>1</u>	<u>1</u>

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2025

**11. TRUSTEES AND KEY MANAGEMENT PERSONNEL**

During the year, none of the Trustees, received any remuneration (2024: Nil). No Trustee received reimbursed expenditure (2024: £Nil).

The key management personnel of the charity comprise the Trustees and the Leadership Team (as shown on page 1). The total employee benefits of the key management personnel of the Charity were £291,233 (2024 : £286,131).

**12. TANGIBLE FIXED ASSETS - CONSOLIDATED AND CHARITY**

	Freehold Land & Buildings £	Leasehold Land & Buildings £	Furniture & Fixtures £	Equipment & Vehicles £	Total £
<b>Cost</b>					
At 1 April 2024	52,001	197,448	75,977	140,967	466,393
Additions	-	-	-	28,752	28,752
Disposals	-	-	-	(30,544)	(30,544)
At 31 March 2025	<u>52,001</u>	<u>197,448</u>	<u>75,977</u>	<u>139,175</u>	<u>464,601</u>
<b>Depreciation</b>					
At 1 April 2024	4,160	38,173	74,847	98,679	215,859
Charge for the year	1,040	3,949	1,046	20,349	26,384
On disposals	-	-	-	(28,170)	(28,170)
At 31 March 2025	<u>5,200</u>	<u>42,122</u>	<u>75,893</u>	<u>90,858</u>	<u>214,073</u>
<b>Net book value</b>					
At 1 April 2024	£ 47,841	£ 159,275	£ 1,130	£ 42,288	£ 250,534
At 31 March 2025	<u>£ 46,801</u>	<u>£ 155,326</u>	<u>£ 84</u>	<u>£ 48,317</u>	<u>£ 250,528</u>

**13. FIXED ASSETS INVESTMENTS**

	Consolidated		Charity	
	2025	2024	2025	2024
	£	£	£	£
Share holding in:				
Wiltshire Enterprises Ltd (company 01741853)	100	100	100	100
Community First Trading Ltd (company 08360063)	-	-	100	100
	<u>£ 100</u>	<u>£ 100</u>	<u>£ 200</u>	<u>£ 200</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

Community First holds unlisted investments, stated at cost, in two wholly-owned subsidiaries. Both companies are registered in England. Wiltshire Enterprises Ltd was dormant throughout the year. The wholly owned subsidiary, Community First Trading Limited, earns insurance commissions from the sale of insurance policies to Village Halls, Playing Fields and Parish Councils. It also receives subscriptions from a Bulk Oil Buying Scheme. It is the policy of the directors to pay over the whole of its profits each year to the Charity and its accounts have been consolidated in these financial statements. A summary of the trading results is shown below:

	2025	2024
	£	£
Turnover	118,767	107,941
Interest receivable	347	416
Total income	<u>119,114</u>	<u>108,357</u>
Cost of sales and administrative expenses	<u>(76,121)</u>	<u>(80,213)</u>
Profit in the year	42,993	28,144
Retained profit bought forward	-	-
Gifted to parent charity	(42,993)	(28,144)
	<u>£ Nil</u>	<u>£ Nil</u>

The assets and liabilities of the company were

Debtors	403	-
Cash at bank and in hand	131,682	88,417
Creditors falling due within one year	(131,985)	(88,317)
	<u>£ 100</u>	<u>£ 100</u>

As at 31 March 2025 Community First Trading Ltd had net assets of £100 and share capital of £100.

**Leasehold  
Land &  
Buildings  
£**

#### Valuation

As at 31 March 2024 and 31 March 2025

£ 100,000

The investment property was last professionally valued as at 31 March 2022. The valuation was carried out by Huw M Thomas MRICS on behalf of Huw Thomas Commercial. The market valuation was estimated having regard to the property's age, nature and type, the terms applicable to the existing lease, the terms applicable to the renewed lease and the current state of the commercial property market.

The investment property is currently leased at £10,220/annum on a five year lease with a three year break clause.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2025

14. DEBTORS	Consolidated		Charity	
	2025	2024	2025	2024
	£	£	£	£
<b>Due within one year</b>				
Trade debtors	141,825	415,519	146,840	421,022
Prepayments and accrued income	20,155	21,682	67,280	51,804
	<b>£ 161,980</b>	<b>£ 437,201</b>	<b>£ 214,120</b>	<b>£ 472,826</b>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Consolidated		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	111,578	70,188	34,581	24,474
Taxation and social security	7,628	33,023	7,385	32,796
Other creditors	1,471	10,057	1,471	10,057
Accruals and deferred income	95,138	163,260	92,940	156,500
	<b>£ 215,815</b>	<b>£ 276,528</b>	<b>£ 136,377</b>	<b>£ 223,827</b>
<u>Deferred income</u>				
Balance at 1 April 2024			106,507	53,958
Amount released to incoming resources			(106,507)	(53,958)
Amount deferred in the year			28,367	106,507
Balance as at 31 March 2025			<b>£ 28,367</b>	<b>£ 106,507</b>

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2025

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund Balances at 31 March 2025 represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Consolidated</b>			
Tangible fixed assets	250,528	-	250,528
Investments	100,100	-	100,100
Current assets	659,303	1,465,569	2,124,872
Current liabilities	(215,815)	-	(215,815)
	<u>£ 794,116</u>	<u>£ 1,465,569</u>	<u>£ 2,259,685</u>
<b>Charity</b>			
Tangible fixed assets	250,528	-	250,528
Investments	100,200	-	100,200
Current assets	579,765	1,465,569	2,045,334
Current liabilities	(136,377)	-	(136,377)
	<u>£ 794,116</u>	<u>£ 1,465,569</u>	<u>£ 2,259,685</u>

17. STATEMENT OF FUNDS

UNRESTRICTED FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>GENERAL FUNDS</b>	<u>172,607</u>	<u>413,519</u>	<u>(322,153)</u>	<u>9,024</u>	<u>272,997</u>
		-			
<b>DESIGNATED FUNDS</b>					
Property and fixed assets in use	350,534	-	(26,384)	26,378	350,528
Strengthening Communities	147,737	-	(13,832)	(3,407)	130,498
Redundancy reserve	-	-	-	20,093	20,093
People carrier	-	-	-	20,000	20,000
	<u>498,271</u>	<u>-</u>	<u>(40,216)</u>	<u>63,064</u>	<u>521,119</u>
	<u>£ 670,878</u>	<u>£ 413,519</u>	<u>£ (362,369)</u>	<u>£ 72,088</u>	<u>£ 794,116</u>

"Properties and fixed assets in use" represents the asset value of properties owned by the group, separately shown from General Funds. The amounts include the net book value of properties purchased by the charity. The transfer in the year represents the value of assets purchased.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2025**

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"Strengthening Communities" represents a legacy of £188,234 that was received in previous periods. The Trustees agreed to earmark these funds to be used for Strengthening Communities and therefore transferred them into a designated fund for that purpose. The Trustees are scoping potential capital work to the Oxenwood Outdoor Education Centre and have earmarked the funds to go towards this project.

"Future investment" represents funds that the Trustees have earmarked for investing in the Charity's infrastructure in the next financial period. This includes funds to cover the cost of some replacement vehicles and other capital and repair work to the Charity's outdoor education projects.

"People carrier" represents funds set aside for a new people carrier which the charity will purchase in 2025/26.

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

RESTRICTED FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>Youth Action Wiltshire</b>					
Fundraised income	24,674	(8,796)	(5,953)	-	9,925
<b>Community Development</b>					
Community Development	36,409	123,046	(80,328)	(4,287)	74,840
Village Halls	9,896	26,920	(15,039)	(505)	21,272
Local Councils	-	56,685	(50,059)	(1,567)	5,059
YAW Club Programme	3,686	21,628	(15,590)	(598)	9,126
	49,991	228,279	(161,016)	(6,957)	110,297
<b>Encouraging Enterprise</b>					
Accelerate	20,614	24,617	(17,757)	-	27,474
Grants Programme	1,054	37,176	(36,310)	(1,230)	690
	21,668	61,793	(54,067)	(1,230)	28,164
<b>Tackling Disadvantage</b>					
Be Mindful	16,009	52,100	(66,758)	(1,351)	-
Carers Together	-	265,369	(236,756)	-	28,613
Rural Housing Enabler	-	40,071	(44,798)	(1,230)	(5,957)
Community Transport	14,157	30,116	(22,002)	(362)	21,909
Voice It, Hear It	9,386	179,000	(157,909)	(3,369)	27,108
Household fund	-	118,474	(111,800)	(6,674)	-
Link Schemes	23,415	46,392	(35,926)	(505)	33,376
Splash	42,324	189,678	(202,334)	(4,683)	24,985
YAW Young Carers	106,107	228,205	(250,228)	(5,576)	78,508
Building Bridges	151,150	895,289	(754,062)	(40,151)	252,226
	362,548	2,044,694	(1,882,573)	(63,901)	460,768
<b>Grants Payable</b>					
Business Grants & Loan Fund	17,863	-	-	-	17,863
Landfill Communities Fund	650,939	561,969	(452,964)	-	759,944
Link Grants Fund	82,649	8,000	(12,041)	-	78,608
	751,451	569,969	(465,005)	-	856,415
	<b>£ 1,210,332</b>	<b>£ 2,895,939</b>	<b>£ (2,568,614)</b>	<b>£ (72,088)</b>	<b>£ 1,465,569</b>

**Youth Action Wiltshire**

Tackles disadvantage and supports young people through difficulties, including SPLASH programmes which support young victims of crime, those struggling with challenges who may be out of education, employment and training (EET) and young carers who may have significant caring responsibilities for a family member. We also support a network of youth clubs across the county.

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

#### Community Development

Connects communities and includes a range of services which supports local communities and volunteers and brings people together to take action around their common concerns. Services include support to the Wiltshire Village Halls Association, The Wiltshire and Swindon Local Councils Network, (WALC), community organising and Voice, Community Led Housing through the partnership Homes of Our Own. Community First administrates the Landfill Communities Fund and the Wiltshire Community Transport Development Fund and other grant programmes to improve community facilities. We also support local community transport services and LINK schemes and volunteers.

#### Encouraging Enterprise

We support rural enterprise by offering grants to community groups and organisations, as well as providing training in relation to the Minibus Drivers Awareness Scheme.

#### Tackling Disadvantage

The Building Bridges Programme tackles disadvantage and is a partnership of organisations in Wiltshire and Swindon who are helping people overcome their barriers to employment and education. The programme is funded by The National Lottery Community Fund, Wiltshire Council and Swindon Borough Council.

#### ENDOWMENT FUNDS

The Charity has been fundraising to establish an endowment fund in relation to Youth Action Wiltshire. During the year £1,515 (2024: £1,240) was received and passed to the Wiltshire Community Foundation who hold the fund for the benefit of the Charity.

#### TRANSFERS

The transfers shown are attributable to money that can be allocated to future redundancy costs (£20,093), as well as other management charges allocated to restricted funds.

	Brought Forward	Incoming Resources	Resources Expended	Transfers and investment gains/(losses)	Carried Forward
	£	£	£	£	£
<b>SUMMARY OF FUNDS</b>					
Designated Funds	498,271	-	(40,216)	63,064	521,119
General Funds	172,607	413,519	(322,153)	9,024	272,997
	<u>670,878</u>	<u>413,519</u>	<u>(362,369)</u>	<u>72,088</u>	<u>794,116</u>
Restricted Funds	1,210,332	2,895,939	(2,568,614)	(72,088)	1,465,569
	<u>£ 1,881,210</u>	<u>£ 3,309,458</u>	<u>£ (2,930,983)</u>	<u>£ Nil</u>	<u>£ 2,259,685</u>

Transfers between funds represents adjustments to designated funding.

## COMMUNITY FIRST

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### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2025

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#### 18. LEASE COMMITMENTS

The charity has financial commitments in respect of operating leases of office equipment. The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than one year	991	2,393
	<u>£ 991</u>	<u>£ 2,393</u>

#### 19. PENSION COMMITMENTS

On 30 September 2019 Community First purchased Oxenwood Field Study Centre and the staff were TUPE'd across. These staff members were and remain members of the Wiltshire Pension Fund. Community First make employers contributions to this scheme. The pension came over as a new fund with no associated deficit. Wiltshire Council have agreed to act as guarantor and cover any future deficit arising on the fund and therefore no potential deficit on this fund is disclosed in these accounts. The cost of the employers contributions in the year was £12,301.

A defined contribution scheme with Royal London is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from 31 October 2014. The rate of employer contribution is 7.0%.

The cost of employers contributions in the year was £78,927.

There were no outstanding pension contributions at the balance sheet date (2024: £9,393 outstanding).

#### 20. RELATED PARTIES

Various Trustees, officers and employees (and members of their families) of Community First have in their personal capacities, links with organisations which to some degree either fund or are funded by Community First. This is a large, diverse organisation reaching into the community and links are inevitable.

The Trustees monitor these links and the Charity maintains a register of declared interests in order to foster a policy of transparency. The Trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the Charity's. Inspection of the register can be arranged by contacting the Charity.

#### 21. CONTROLLING PARTY

The Trustees consider that the charity is jointly controlled by the Trustees and that there is no ultimate controlling party.

## COMMUNITY FIRST

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### FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS

For the year ended 31 March 2025

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The work of Community First has been made possible with financial support and contributions from the following groups and organisations:

AAFH UK Youth	Masonic Charitable Foundation
Age UK Wiltshire	Melksham Town Council
Accommodation Welfare Committee	Monahans
ACRE	NHS BANES
Active Plumbing Supplies (Malmesbury) Ltd	NHS Wiltshire
Amy Kent Interiors	OFGEM RHI
Animation Workshop	OJM Advisory Limited
AW Gale Community Trust	Patrick & Janie Dear
BA ASA Ltd SW	Pewsey Vale School
Bath Phil Creative Learning Team	Police & Crime Commissioner for Wiltshire & Swindon
Bingham Kindergarten	Radnor Charitable Trust
The Blagrove Trust	Rotary Club of Bradford on Avon
Boleh Trust	Salisbury Cathedral
Bradenstoke Solar Community Fund	Salisbury City Community Lottery
Bradford on Avon Lions	Sam Evans Architecture
Bradford & Winsley	Savernake Teenagers Charity
Community Sports Association	Skillset Learning
Bradford on Avon Rotary Club	St Mary's School
Brewster Maude Charitable Trust	Stampede Sports
Business Education Trust	Steppes Travel Ltd
Caenhill Countryside Centre	Susannah Dibben Flowers
Chippenham Lions	Sustain Wiltshire
Corsham Town Council	SVO (Calne) Ltd
Crapper & Sons Landfill Ltd	Southampton Water Activity Centre
DEFRA	Swindon Borough Council
Devizes Lions	Tall Ships Youth Trust
Dorothy House Hospice Care	The Beaufort Christmas Bazaar
E&S Shops Ltd	The Inchcape Foundation
EAP Sells Trust	The Julia and Hans Rausing Trust
Easy Fundraising	The Julius Silman Charitable Trust
English Heritage	The National Lottery Community Fund
Flaxlands Farm	The Semma Fund
Friends of Youth Action Wiltshire	The Stonehenge School
Greatwood Charity	The Underwood Trust
GW UK	The Young Carers Development Trust
GUL Outdoor Therapy	The Youth Adventure Trust
Hedley Foundation	The Vintage Entertainer
The Hugo Halkes Charitable Trust	Tom Hall Charitable Trust
Henry C Hoare Charitable Trust	Trowbridge Guild of Community Service
Hills Waste Ltd	WASP
Honeypot Children's Charity	Wiltshire Association of Local Councils
Integrated Care Board	Wiltshire Community Foundation
JA Rendell	Wiltshire Community Land Trust Ltd
Jack & Maddie Cookery School Team	Wiltshire Council
Jane James Associates	Wiltshire Music Connect
JH King Charity	Wiltshire Outdoor Learning Team
Johnson Brothers	Wiltshire Scrapstore & Resource Centre
Knight Frank LLP	Wiltshire Wildlife Trust
Marlborough College	Walker Logistics Limited
Magdalen Farm	

## **COMMUNITY FIRST**

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### **FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS** **For the year ended 31 March 2025**

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We would also like to acknowledge the support of all our partners.

The Charity has also benefited from the generous support of many individuals whose donations and gifts have enabled services to be maintained and expanded.

**COMMUNITY FIRST**

England & Wales - Charity number 288117

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# Accounts

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**COMMUNITY FIRST**

**(Company limited by guarantee no. 01757334  
registered charity no. 288117)**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED FOR THE YEAR ENDED 31 MARCH 2024**

**COMMUNITY FIRST**

(Company limited by guarantee no. 01757334, registered charity no. 288117)

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**REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2024

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## COMMUNITY FIRST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2024

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#### Trustees

James Moody (Chairman) <sup>1</sup>  
Steve Boocock <sup>2</sup>  
Leah Campbell (resigned October 2023)  
Piers Dibben <sup>1</sup>  
Edward Heard  
Virginia Keen <sup>2</sup>  
Sanjeen Payne-Kumar <sup>1</sup>  
Merope Sylvester <sup>2</sup>  
Victoria Walsh <sup>1</sup> (Resigned March 2024)

1. Member of the Finance Committee
2. Member of the Human Resources Committee

#### Secretary

Karen Williams

#### Key Management Personnel

Lynn Gibson (Chief Executive)  
Steve Crawley (on sabbatical from May 2023 to August 2023)  
Ed Plank  
David Potts  
Harry Tipple

#### Patron

Her Majesty The Queen

#### President

Mrs Sarah Troughton HM Lord-Lieutenant For Wiltshire

#### Vice Presidents

The Earl of Radnor  
Ken Whatley  
James Layton  
William Wyldbore-Smith DL  
Jane James

## COMMUNITY FIRST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

For the year ended 31 March 2024

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<b>Company reg. no.</b>	01757334
<b>Charity reg. no.</b>	288117
<b>Financial Conduct Authority no</b>	FRN311971
<b>Registered office</b>	Unit C2 Beacon Business Centre, Hopton Park Devizes Wiltshire SN10 2EY
<b>Registered Auditor</b>	David Owen & Co 17 Market Place Devizes Wiltshire SN10 1HT
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  HSBC 45 The Market Place Devizes SN10 1HZ  Lloyds TSB Bank plc 38 Market Place Devizes Wiltshire SN10 1JD
<b>Solicitors</b>	Awdry, Bailey and Douglas 33 St.John's St Devizes Wiltshire SN10 1BW

### TRUSTEES' REPORT For the year ended 31 March 2024

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The members of the Board of Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report which includes the administrative information set out on pages 1 & 2 and the audited financial statements for the year ended 31 March 2024 which have been prepared in accordance with the 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 (FRS102) effective 1 January 2019.

#### **Structure, Governance and Management**

Community First was founded in 1965 as the Community Council for Wiltshire, incorporated as a company limited by guarantee (registered in England and Wales) in September 1983 and registered as a charity in November 1983. Since 2008 HRH the former Duchess of Cornwall and now Her Majesty The Queen has been Patron of Community First. We currently employ 31 full time, 18 part time and 10 sessional roles, (June 2024)

Membership of the Charity is comprised of supporting groups and individuals drawn from local communities, statutory bodies and parish and town councils in Wiltshire and Swindon. Community First is a part of the Rural Community Action Network, which operates through Rural Community Councils in each of England's shire counties, supporting the work of the voluntary sector in rural communities and market towns. The network is known nationally as ACRE (Action with Communities in Rural England). The governing documents of the Charity are its Memorandum and Articles of Association. Governance of Community First is through a Board of Trustees elected by the membership at the AGM. The Board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The President and Vice Presidents are elected annually, and Trustees are elected for a three-year term. Additional Trustees may be co-opted by the Board for a 12-month period or until the next AGM. Trustees may be elected for two terms of three years - i.e. six consecutive years. A Trustee may be re-elected for an additional term of three years. All new Trustees take part in a formal induction programme and receive appropriate training.

The Board meets formally five times a year. It regularly reviews its structure, the individual and corporate responsibilities of Board members and the skills and expertise that they bring to the Charity, through its strategic planning process. A review has been undertaken in 2024.

The two Board Committees involving Trustees and senior management staff have delegated responsibility for Finance and Human Resources.

The Finance Committee is chaired by a Trustee with financial knowledge and experience and holds responsibility for financial oversight and protecting the assets of the Charity, including the principal assets, its property at Beacon Business Centre in Devizes and Oxenwood Outdoor Education Centre. The Committee reviews all financial reports in advance of Board meetings and monitors the overall financial position of the Charity.

The Human Resources (HR) Committee has responsibility for the development of HR policies and all Human Resources related Governance issues. The Committee recognises that a strong well managed Human Resources function is central in supporting the staff team.

All Trustees play an important role in guiding the strategic development of the Charity, monitoring the operating environment and risk management, identifying growth opportunities, leading on policy development, deciding on future priorities and ensuring that the Charity is sustainable.

The Leadership Team comprises of five senior leaders and four additional Managers. The specialist accountancy services is outsourced to Monahans. The Leadership team holds responsibility for implementing Board policy, carrying out decisions of the Board, managing the assets of the Charity,

### TRUSTEES' REPORT For the year ended 31 March 2024

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strategic planning and development, advising Trustees on all matters pertaining to the effective running of the Charity, and for overall business management and development.

The staff team is organised into six teams (including Central Support) reflecting the strategic objectives of the Charity.

The Charity has four subsidiary companies, one of which, Community First Trading Ltd, undertakes insurance and bulk fuel agency work, generating a profit of £28,144 which was gift-aided to the Charity. The other three subsidiaries, Wiltshire Enterprises Ltd together with Wiltshire Community Jobs and Youth Action Wiltshire (companies limited by guarantee) were dormant during the year as activities were undertaken directly by the Charity.

In addition to its Trustees, none of whom receive remuneration, the Charity benefits greatly from the active involvement of many volunteers who contribute their time and skills on sub-committees of the Board of Trustees, and as fundraisers and ambassadors of the Charity.

#### **Pay policy for senior staff**

The senior management team comprises of the Trustees and key management personnel of the charity who are in charge of directing and controlling, running and operating the charity on a day-to-day basis. As mentioned above, all trustees give their time freely and no trustee received remuneration during the year. Details of trustee expenses are disclosed in note 11 to the accounts. The pay of senior staff is reviewed regularly and adjusted based on the circumstances of the charity.

#### **Risks**

Trustees, in conjunction with the Leadership team, have identified and reviewed the major risks to which the Charity might be exposed. It has designed a number of management and financial strategies which seek to mitigate the effects of such threats to Community First. The financial risks and asset and property management. Risks are set out in the Business Plan and this plan is reviewed annually with associated mitigation plans and actions identified. These include:

- Some funding streams are unconfirmed after March 2025, including the Defra funding and Employability work stream funding. We continue to work with potential funders to secure succession and maintain good relations with commissioners.
- OEC activity breaks even with trading income matches expenditure. We have a number of funding avenues to ensure this is achieved including the delivery of Alternative Curriculum work with Wiltshire Council in 2024/2025
- Staff remain our greatest asset and the loss of experience and skilled staff is always a risk. We have a robust HR, supervision and support processes.
- Property and vehicle maintenance continues to be an identified risk with regular service checks and inspections across our assets
- Increased complexity and number of safeguarding cases has required us to review our structure and procedures across services embedding further support capacity and additional Designated Safeguarding Officers

#### **Responsibilities of the Members of the Board of Trustees**

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).

## COMMUNITY FIRST

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### TRUSTEES' REPORT

For the year ended 31 March 2024

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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 charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- comply with applicable accounting standards, 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statements as to disclosure of information to auditors**

So far as the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the charity's auditors are unaware, and
- the Trustees have taken all steps 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.

#### **Objectives and Activities**

Community First's Vision is Vibrant Communities, Brighter Futures with a mission to Connect Communities, Encourage Enterprise, Tackle Disadvantage and Inspire Innovate and Deliver Excellence.

#### **Public benefit**

The Charity's activities described above demonstrate the delivery of public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance when reviewing the Charity's objectives and activities.

#### **Generation of funds - Fundraising and Publicity**

Fundraising remains a crucial aspect for our sustainability with a target for the financial year to 31 March 2025, of £325,700. While we have a significant amount of unsecured income built into the restricted service budgets, the targets are pragmatic and realistic and operating costs can be cut sufficiently quickly if targets are not met.

#### **Employees and volunteers**

Community First is committed to providing equality and fairness for all in its employment and to not discriminate on the grounds of any protected characteristic as defined in the Equality Act 2010.

The Trustees would like to express their gratitude for the hard work, dedication and commitment of the excellent staff teams working in all parts of the Charity

#### **Key Achievements**

The organisation continues to operate a hybrid model of working with a blend of office and home working. We will continue to follow government guidance.

**Outdoor Education Centres** – The Oxenwood Outdoor Education Centre finished the year with an accumulated unspent balance of £2,517 and Linkenholt finished the year with an accumulated unspent balance of £8,286. This is an area of operation which continues to require close financial control.

### TRUSTEES' REPORT

For the year ended 31 March 2024

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Despite the challenges we have managed to sustain operations and extend the team with the recruitment of a new Deputy Manager role, a Housekeeper role and increased the instructor team over the last 12 months. There is a strong calendar of booking for the next 12 months and beyond.

**Central Services and Strategic Development** - Financially, the organisation remains in a healthy position with a consolidated budgeted income of £3,034,950 at the end of March 2025 and expenditure of £3,019,805. We ended the year with approximately £170,000 of free reserves which equates to 3.5 months of central running cost, which is above the reserves minimum level of 3 months. The 2024/25 forecast figure of approximately £264,000 equates to 5.2 months of central running costs – comfortably within the reserves policy. A key target last year was the implementation of a new finance system. This was achieved and Xero is now in place.

The organisation continues to As an organisation we committed to support and influence VCSE developments, including the new Integrated Care Systems (ICS) and Integrated Care Alliance (ICA). The organisation continues to advocate for the VCSE sector within the new Integrated Care System development. We continue to have a seat both on the VCSE system wide alliance and work closely with Wessex Community Action to coordinate and Chair the Wiltshire 'Place' based VCSE Leaders Alliance.

#### Community Development

**Local Councils Support** – We continued to support the Local Councils network with 228 Councils in the current membership. 41 In-house training events were delivered. We held an annual conference 72 attendees.

**Link schemes** – We supported the 21 Community Transport groups and 42 Link Schemes in the county. There are 1,592 active volunteers in Link schemes and the latest audit we undertook highlighted that together they delivered 40,299 tasks', an increase of 18% on the previous year.

**Village Halls and Community Buildings** - We have continued to support Village Halls and Community Centres through the Wiltshire Village Halls Association offering support to access government grants and financial support and advice on interpreting safety guidance including webinars on a number of topics. The village halls service increased its membership to 188 members against a target of 186. We continued to deliver the Get Out Get Active Programme, delivered in partnership with Wiltshire & Swindon Sports. 4 Village Halls successfully supported & awarded £2,100 platinum jubilee funding.

**Minibus Driver Awareness Scheme (MIDAS) Training**- MiDAS training generate an income of £26,870 and achieved 99% satisfaction rate based on feedback from clients.

**Community Grants and Landfill** - The grants support we provide remain essential to building the fabric of communities. In 2023/2024 we awarded £386,703 in total. (£340,324 - Landfill grants. and £46,379 - Bradenstoke Solar Fund).

#### Employability Programmes

It was a year of transition with a new funding regime for the Building Bridges partnership after the previous programme co-funded by the European Social Fund and The National Lottery Community Fund ended. This work supports people with significant barriers towards education and employment. We successfully began two UK Shared Prosperity Fund Programmes – one supported by Wiltshire Council for adults and young people in Wiltshire and a second supported by Swindon Borough Council for people in need in Swindon. We secured a third strand of funding through a National Lottery Reaching Communities Award to provide support to adults in Swindon.

## **COMMUNITY FIRST**

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### **TRUSTEES' REPORT**

**For the year ended 31 March 2024**

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We began the year with a target of 195 participants to support in Wiltshire. However participant needs & barriers are far greater than on previous programmes. Funders agreed to prioritise continued high-quality support for smaller cohorts. We supported 137 Building Bridges participants were supported in Wiltshire by the end of March 2024. Through Project Inspire, 70 Swindon young people were supported against a target of 50. The Building Bridges Programme was launched for adults in Swindon in January, with 16 participants already in the adult support programme

Audits by The National Lottery Community Fund, DWP European Social Fund Managing Authority, and Government Internal Audit Agency were successfully completed

#### **Youth Action Wiltshire**

Bespoke support was offered to 128 of the most vulnerable young carers in Wiltshire. In total 310 young carers accessed our direct service provision including one to one programmes, respite and developmental activities. 578 young people accessed Splash provision in the year (374 were young victims of crime against a target of 350). 37 Youth Leaders & 21 new Young Leaders completed accredited training courses against a target of 24. 70 young people were supported through Project Inspire to get them closer or into Education, Employment and Training against the target of 50

We were awarded two multiyear contracts. The first from the Office Of The Police And Crime Commissioner for Wiltshire and Swindon to support Young Victims of Crime through Splash and the second was for support for young carers and young adult carers commissioned by Wiltshire Council

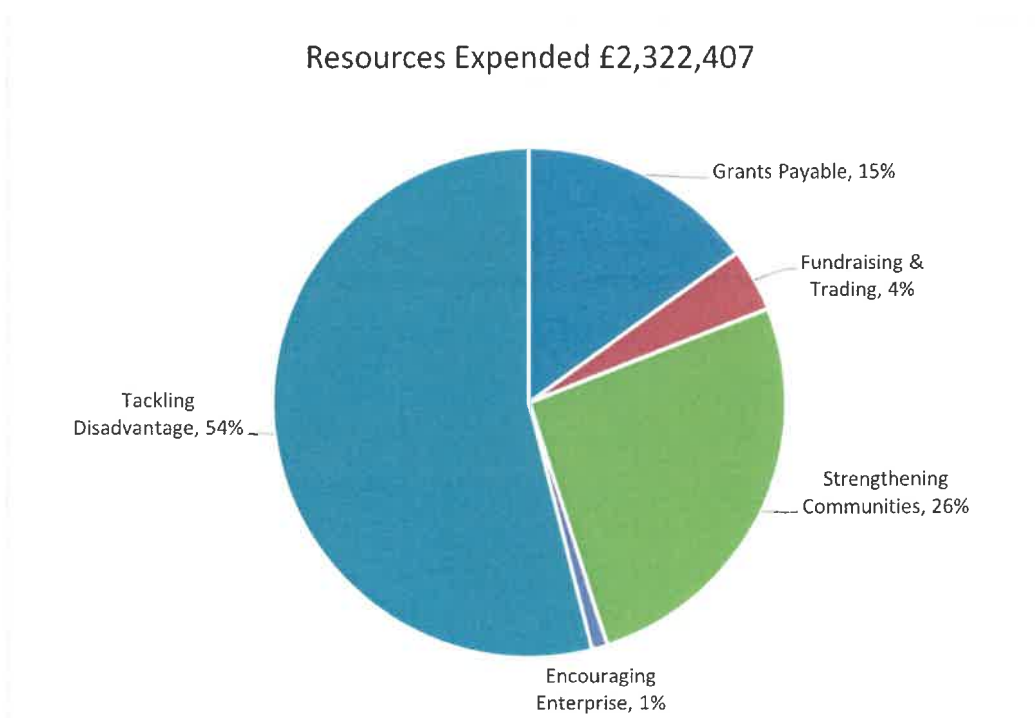
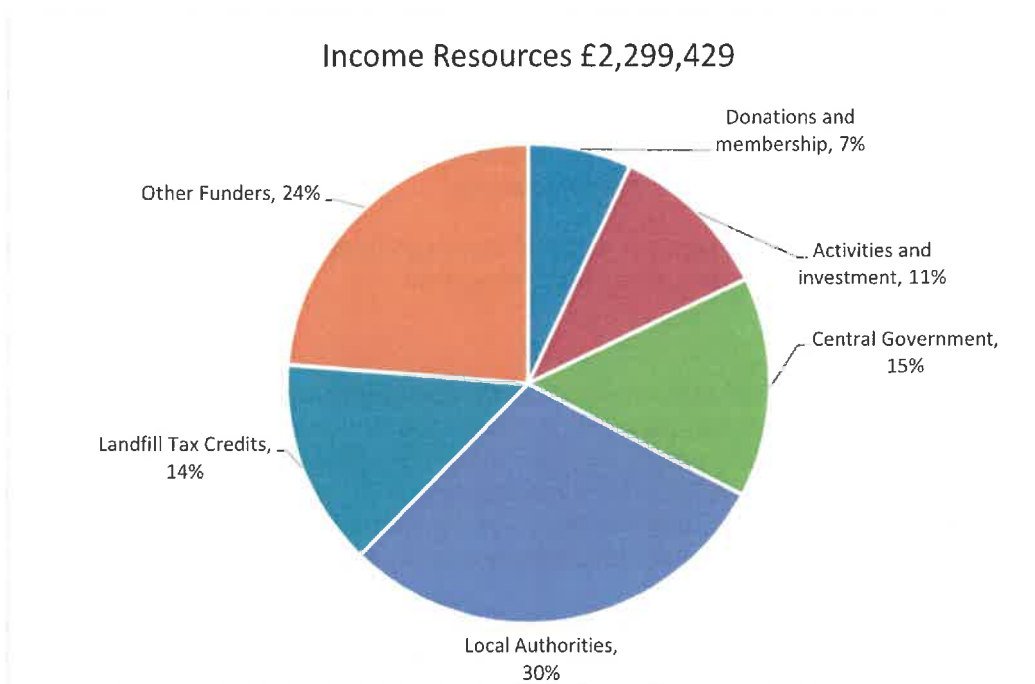
#### **Fundraising**

In the prior year the fundraising team set a fundraising target of £443,820. We are pleased to report that by the year end - £576,151 had been raised.

#### **Financial Review**

The year's income (£2,299,429) and expenditure (£2,322,407) were similar to the previous year to 31 March 2023. An analysis of incoming resources and resources expended is shown in the following charts.

TRUSTEES' REPORT  
For the year ended 31 March 2024



The overall results for the year were a reduction in reserves of £22,978, compared to a reduction of £26,070 in 2022/23.

### TRUSTEES' REPORT For the year ended 31 March 2024

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Unrestricted free reserves (i.e. excluding designated funds) decreased from £221,390 to £172,607.

The overall results for the year were a reduction in reserves of £22,978, compared to a reduction of £26,070 in 2022/23.

The designated fund representing property and fixed assets is not freely available to spend and has been excluded from the calculation of free reserves. Similarly, the Strengthening Communities fund was created from a legacy and the Trustees feel a moral obligation to spend this gift on an identifiable project which would otherwise not have funding. Trustees identified the funds for use of the Oxenwood Developments.

The reserves policy agreed by Trustees is:

General or "free" reserves, defined as all unrestricted and undesignated funds readily available for spending are to be maintained at a level designed to protect the Charity's work against risks relation to:

- Income reliability
- Expenditure flexibility
- Specific known liabilities

Reserves should cover 3-6 months of expenditure on central costs (around £38,000 per month) as well as central service redundancy costs (as at 31 March 2024 this was around £36,000). Community First also owns assets that could be used if readily available funds were not enough to cover any large liabilities.

Designated funds are set aside by Trustees for particular purposes as described in note 17 of the financial statements. These funds include the book value of property and fixed assets in use of the Charity's activities and the Strengthening Communities fund.

#### **Plans for the Future**

The key Strategic Priorities for the next financial year include:

#### ***Governance and Central Support***

1. Ensure the reserves levels are in the range of 3-6 month's cover.
2. Renew Unit C2 lease.
3. Achieve cyber essentials, BS EN ISO 9001 and ISO14001
4. Complete policy review and refresh.
5. New Branding guidelines agreed.
6. Review sustainability statement and green activity
7. Review asset management register and investment
8. Appoint at least two new Trustees
9. Develop a legacy strategy
10. Review induction and training programme.
11. Produce and implement a succession plan.
12. Secure £325,700 fundraised income
13. Secure at least £25,000 in surplus income from Community Insurance services
14. Secure at least £5,000 in surplus income from BOLD creative services

**TRUSTEES' REPORT**  
**For the year ended 31 March 2024**

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***Outdoor Education***

***Deliver high quality and professional Outdoor Education experiences at Oxenwood Outdoor Education Centre and Linkenholt, to help nurture health and happiness***

- Ensure the Centre breaks even financially with a **20%** increase in residential sales and **20%** increase in day bookings (activities).
- **1600** young people will have access to outdoor education activities
- **24** Residential Bookings
- **44** Day Activities
- Achieve the LOTC Quality Mark
- Produce architectural plans for the centre and achieve planning permission

***Carers Together***

***Provide quality support for Carers and Young Adult Carers***

- Provide a comprehensive offer to Carers in Wiltshire, including Parent Carers
- **80%** of Carers assessed within the first **5** working days
- **80%** of assessments completed and support plan agreed within **28** days of contact with service
- Carers who have a formal support plan must have a review of the plan with **12-month** periods, or sooner if required.

***Youth Action Wiltshire***

***Young Carers***

***Provide quality support for Young Carers and Young Adult Carers***

- **80%** of initial contacts received from the Council Assessment team is acknowledged within **5** working days
- Provide support planning for new referrals, with a target of **80%** of support plans completed within **28** working days of contact with our service
- Provide transition assessments and bespoke support for Young Adult Carers
- Provide a minimum of **218** respite groups Surveys - **75%+** of those attending satisfied
- Young carers & young adult carers accessing service support improve wellbeing & increase support network
- Initiate the roll out of the Young Carers in School award programme with Wiltshire Primary Schools
- As part of Carers Together – deliver two Wiltshire-wide awareness campaigns that result in annual growth in assessed and supported young carers.

**TRUSTEES' REPORT**  
For the year ended 31 March 2024

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**Be Mindful**

***Supporting the health and wellbeing of young people in Salisbury***

- Support **40** Young People to achieve positive wellbeing outcomes
- Strengthen Mental Health **support pathways** through partnership.

**Splash**

***Supporting young victims of crime and young people facing challenges in their lives***

- A minimum of **400** young people access Splash service support
- **50%** engage in one-to-one programmes; Time to talk, coaching or mentoring. With specialist counselling provision also available
- **1,200** places on positive group work activities are filled
- **85%+** of young people accessing service support report increased self-esteem & confidence. **80%+** improve health and wellbeing
- **90%** of young victims of crime accessing support report Splash has enabled a cope & recovery journey.

**Youth Clubs Support**

***Supporting voluntary youth clubs thrive***

- **New youth groups** are provided with needs led support throughout their set-up
- A minimum of **50 Youth Leaders & 30 Young Leaders** complete accredited training courses enhancing their delivery skills
- A minimum of **20-member youth groups** are supported with governance, positive activity, safe operation, volunteer recruitment & fundraising support.

**Community Development Programmes**

***Wiltshire Association Local Councils***

***Sustain a strong partnership with WALC***

- **5 new halls** in membership (190 in total)
- **75% satisfaction** with support given
- **75% satisfaction** with support given.

**Community Led Housing**

***Promoting sustainable and affordable housing in Wiltshire and Swindon***

- Increase in the number of affordable homes in the pipeline from 2 to 10
- Increase in number of communities who are actively in conversation about a rural affordable housing scheme from 2 to 7.

**TRUSTEES' REPORT**  
For the year ended 31 March 2024

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***Link and Community Transport***

***Supporting Link Schemes and Community Minibus groups in Wiltshire and Swindon***

- Direct volunteer recruitment for Link Schemes and CT groups - 50 new volunteers for both
- Offer a suite of training including Safeguarding training and trustee training
- MIDAS - continue to deliver quality training with at least 80% satisfaction from learners
- MIDAS - to generate income of £15,000.

**Community Organising and Voice**

**Facilitate people's voice and engagement**

- Fully implement the Voice It Hear It service meeting all contract targets
- Reach at least **500 people** through surveys and focus groups via Voice It, Hear It
- Deliver pilot neighbourhood collaborative programme.

***Village Halls***

***Grow our membership in the Wiltshire Village Halls Association***

- 5 new halls in membership (190 in total)
- 75% satisfaction with support given.

***Landfill grants***

***Improving community assets through community grants***

Award at least **£350,000** in grants in full compliance with entrust regulations.

***Employability Programmes***

***Deliver employability support programmes to help individuals overcome barriers and work towards their education and employment goals***

- Building Bridges in Wiltshire - support 195 participants (both adult and young people) with 19% moving into employment outcomes and 21% into education outcomes
- Inspire Swindon - support 50 young people towards education & employment outcomes.
- Building Bridges Swindon - support 90 adults with 27% moving into employment outcomes and 16% moving into education outcomes.

**Annual General Meeting**

The Annual General Meeting of the members of Community First will be held on 9<sup>th</sup> October 2024

**COMMUNITY FIRST**

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**TRUSTEES' REPORT**  
**For the year ended 31 March 2024**

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This report has been prepared having taken advantage of the Small Companies exemption in the Companies Act 2006.

By order of the Board of Trustees



**James Moody**

**Chairman of the Board of Trustees**

**23 July 2024**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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### **Opinion**

We have audited the financial statements of Community First ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs at 31 March 2024 and of its incoming resources and application of resources 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 the Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **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 Auditor's 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 related 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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; or

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, 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 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 company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of laws and regulations that affect the charitable company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the Companies Act, the Charities Act, data protection legislation and employment legislation.
- We enquired of the trustees, reviewed correspondence with the Charity Commission and reviewed trustees' meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.
- We gained an understanding of the controls that the trustees have in place to prevent and detect fraud. We enquired of the trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: misappropriation of cash and other assets, undisclosed related party transactions outside the normal course of business and misstatement of the investment property valuation
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above.
- The engagement partner considers the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.
- We enquired of the trustees about actual and potential litigation and claims
- We obtained independent confirmations from your bank regarding balances at the year-end in addition to any outstanding charges
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and other adjustments throughout the period and assessed whether the judgements made in making accounting estimates were indicative of a potential bias. We also carried out a review for transactions outside the normal course of business.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST

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Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities).

This description forms part of our auditor's report.

David Owen & Co is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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.



David Owen & Co  
Statutory Auditors  
Chartered Accountants  
17 Market Place  
Devizes  
Wiltshire  
SN10 1HT

Date: 13 August 2024.....

COMMUNITY FIRST (company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (including income & expenditure account)  
For the year ended 31 March 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOMING RESOURCES</b>						
<i>Income</i>						
Donations and legacies	2	19,581	139,933	1,240	160,754	249,817
Trading activities	3	119,744	100,458	-	220,202	262,175
Membership and affiliation fees		1,467	7,141	-	8,608	12,376
Charitable activities	4	239,135	1,639,626	-	1,878,761	1,758,499
Investment income	5	30,292	812	-	31,104	15,754
<i>Other incoming resources</i>						
Gain on disposal of fixed assets		-	-	-	-	2,340
<b>TOTAL INCOMING RESOURCES</b>		<b>410,219</b>	<b>1,887,970</b>	<b>1,240</b>	<b>2,299,429</b>	<b>2,300,961</b>
<b>RESOURCES EXPENDED</b> 7						
Fundraising and publicity		-	5,256	1,240	6,496	7,921
Commercial trading operations		80,213	-	-	80,213	74,586
Charitable activities						
Community Development		333,793	273,716	-	607,509	592,870
Encouraging Enterprise		1,863	378,188	-	380,051	437,315
Tackling Disadvantage		123,183	1,124,955	-	1,248,138	1,214,339
<b>TOTAL RESOURCES EXPENDED</b>		<b>539,052</b>	<b>1,782,115</b>	<b>1,240</b>	<b>2,322,407</b>	<b>2,327,031</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>(128,833)</b>	<b>105,855</b>	<b>-</b>	<b>(22,978)</b>	<b>(26,070)</b>
Transfers between funds		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(128,833)</b>	<b>105,855</b>	<b>-</b>	<b>(22,978)</b>	<b>(26,070)</b>
<b>RECONCILIATION OF FUNDS:</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>	17	<u>£ 799,711</u>	<u>£ 1,104,477</u>	<u>£ Nil</u>	<u>£ 1,904,188</u>	<u>£ 1,930,258</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£ 670,878</u>	<u>£ 1,210,332</u>	<u>£ Nil</u>	<u>£ 1,881,210</u>	<u>£ 1,904,188</u>

The notes on pages 22 to 38 form part of these financial statements

**COMMUNITY FIRST (Company registration 01757334)**

**BALANCE SHEET**

**As at For the year ended 31 March 2024**

	Notes	Consolidated		Charity	
		2024	2023	2024	2023
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	250,534	250,087	250,534	250,087
Investments	13	100	100	200	200
Investment property	13	100,000	100,000	100,000	100,000
		<u>350,634</u>	<u>350,187</u>	<u>350,734</u>	<u>350,287</u>
<b>CURRENT ASSETS</b>					
Debtors	14	437,201	310,240	472,826	343,823
Cash at bank and in hand		1,369,903	1,475,007	1,281,477	1,380,606
		<u>1,807,104</u>	<u>1,785,247</u>	<u>1,754,303</u>	<u>1,724,429</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<b>(276,528)</b>	<b>(231,246)</b>	<b>(223,827)</b>	<b>(170,528)</b>
<b>NET CURRENT ASSETS</b>		<u>1,530,576</u>	<u>1,554,001</u>	<u>1,530,476</u>	<u>1,553,901</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES / NET ASSETS</b>		<u>£ 1,881,210</u>	<u>£ 1,904,188</u>	<u>£ 1,881,210</u>	<u>£ 1,904,188</u>
<b>FUNDS</b>					
Restricted funds	17	1,210,332	1,104,477	1,210,332	1,104,477
Unrestricted funds:					
Designated funds		498,271	578,321	498,271	578,321
General funds		172,607	221,390	172,607	221,390
		<u>£ 1,881,210</u>	<u>£ 1,904,188</u>	<u>£ 1,881,210</u>	<u>£ 1,904,188</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024 although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The annexed notes form part of these financial statements

**BALANCE SHEET**

**As at For the year ended 31 March 2024**

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The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies. They were approved and authorised for issue by the Trustees on 23 July 2024.

  
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JAMES MOODY, Chair

SANJEEN PAYNE KUMAR, Trustee

**COMMUNITY FIRST**

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For the year ended 31 March 2024**

	Note	2024 £	2023 £
<b>Cash flow from operating activities (see below)</b>		<b>£ (112,208)</b>	<b>£ (132,431)</b>
<b>Cash flow from investing activities</b>			
Proceeds from the sale of property, fixtures and equipment		-	(2,340)
Purchase of fixed asset additions	12	(24,000)	(9,410)
Investment income received	5	31,104	15,754
<b>Net cash used in investing activities</b>		<b>£ 7,104</b>	<b>£ 4,004</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(105,104)</b>	<b>(128,427)</b>
Cash and cash equivalents bought forward		1,475,007	1,603,434
Cash and cash equivalents carried forward		<b>£ 1,369,903</b>	<b>£ 1,475,007</b>
<b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Surplus / (deficit) for the year		(22,978)	(26,070)
Depreciation charges	12	23,553	20,545
Dividends interest and rents from investments	5	(31,104)	(15,754)
Loss / (Profit) on sale of fixed assets		-	2,340
Decrease / (increase) in debtors	14	(126,961)	(165,169)
Increase / (decrease) in creditors	15	45,282	51,677
		<b>£ (112,208)</b>	<b>£ (132,431)</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2024**

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**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year unless otherwise stated.

***(a) Basis of accounting***

The financial statements of the charity, which is a public benefit entity, 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) and the Charities Act 2011. The accounts have been prepared under the historical cost convention, modified to include certain items at fair value and on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements have been prepared in Sterling.

The financial statements have been consolidated to include the results of Community First Trading Ltd, a wholly owned subsidiary of Community First.

No separate Statement of Financial Activities or Income and Expenditure Account have been presented for the Charity alone as permitted by paragraph 408 of the Companies Act 2006.

***(b) Fund accounting***

General reserves are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of designated funds is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of the various restricted funds is set out in the notes to the financial statements. It is the Charity's policy to transfer funds from general reserves to eliminate deficits incurred by services funded from restricted funds which will not be recoverable from future restricted income.

Endowment funds are restricted funds received for the specific purpose of establishing a donor advised fund with The Community Foundation to be invested where only the income generated can be expended to benefit Youth Action Wiltshire services. The funds have been invested with The Community Foundation's other endowment funds.

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2024**

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***(c) Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are accounted for when received and related gift aid when receivable. Legacies are accounted for when received or when entitlement arises, it is reasonably certain they will be received and amounts can be measured with sufficient reliability.

Membership income is included in the Statement of Financial Activities in the year of receipt.

Grants receivable are recognised in full in the Statement of Financial Activities in the year to which they relate.

Income from government grants are recognised at fair value when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Rental income is included when receivable.

Trading income is included when receivable. This includes insurance administration fees, oil bulk-buying commission, and branding and design work.

***(d) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs, which include management and administration costs incurred in the Charity's office and governance costs, which are the costs associated with the governance arrangements of the Charity, have been allocated to the Charity's activities based on office space occupied, time spent and resources managed.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the audit fees and costs linked with the strategic management of the charity.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2024**

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Expenditure directly attributable to a specific activity category (e.g. charitable activities, governance costs) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

***(e) Tangible fixed assets***

Tangible fixed assets with an individual cost of £1,000 or more are capitalised and included at cost or valuation.

Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is charged

- Freehold & leasehold buildings      2% of cost per annum
- Office equipment                      20% of cost per annum
- Fixtures & fittings                    10% to 20% of cost per annum
- Motor vehicles                         20% of cost per annum

***(f) Investments***

Investment properties are valued at market value. Fixed asset investments are valued at cost.

***(g) Cash and cash equivalents***

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term liquid investments.

***(h) Debtors and creditors receivable / payable***

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or reliably estimated. Creditors and provisions are normally recognised at the settlement amount.

***(i) Irrecoverable VAT***

Due to partial exemption and the receipt, for VAT purposes, of non-business income, some VAT input tax is irrecoverable. This is allocated in the accounts as part of support cost.

***(j) Financial Instruments***

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of investments which are measured at fair value.

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

#### **(k) Leases**

Operating lease rentals are charged to the income and expenditure account as incurred.

#### **(l) Pension schemes**

A defined contribution scheme with Royal London (previously known as Scottish Life) is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from November 2014. The rate of employer contribution is 7.0%.

#### **(m) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(n) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
General donations	19,581	139,933	1,240	160,754	165,398
Legacies	-	-	-	-	84,419
	<u>£ 19,581</u>	<u>£ 139,933</u>	<u>£ 1,240</u>	<u>£ 160,754</u>	<u>£ 249,817</u>

## COMMUNITY FIRST

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### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

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#### 3. INCOME FROM TRADING ACTIVITIES

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<i>Total Funds 2023 £</i>
Events	720	17,773	18,493	25,175
Expenses recovered	-	2,386	2,386	903
Other earned income	16,139	80,299	96,438	138,035
Insurance administration fees	102,061	-	102,061	96,523
Other miscellaneous income	824	-	824	1,539
	<b>£ 119,744</b>	<b>£ 100,458</b>	<b>£ 220,202</b>	<b>£ 262,175</b>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>Grants:</b>				
ACRE	-	480	480	-
Blagrave Trust	-	-	-	40,000
Bradenstoke Solar Community Fund	-	70,997	70,997	62,369
Carers Support Wiltshire	-	76,731	76,731	62,964
Community Foundation	-	4,273	4,273	16,098
Community Transport Association	-	-	-	12,600
DEFRA	13,095	28,000	41,095	41,095
Department for Work and Pensions	-	-	-	3,733
Family Trusts and Various Small Grants	25,378	52,501	77,879	2,837
Greensquare Housing	-	-	-	12,000
Integrated Care Board (NHS BANES, Swindon + Wiltshire)	-	19,500	19,500	-
Landfill Tax Credits (redistributable grants)	-	312,951	312,951	438,802
Melksham Town Council	-	768	768	-
The National Lottery Community Fund	-	127,205	127,205	27,696
The National Lottery Community Fund/ ESF	-	61,803	61,803	503,269
Police & Crime Commissioner for Wiltshire	-	119,706	119,706	134,706
Primary Care Trusts	26,000	24,500	50,500	39,750
Swindon Borough Council	-	175,500	175,500	-
Underwood Trust	-	25,000	25,000	50,000
Wiltshire Community Land Trust	-	14,910	14,910	-
Wiltshire and Swindon Sports CIC	-	9,070	9,070	15,180
Wiltshire Council	-	505,992	505,992	139,595
Wiltshire Wildlife Trust	-	-	-	2,500
Other small grants	7,230	9,739	16,969	-
<b>Total grants</b>	<b>71,703</b>	<b>1,639,626</b>	<b>1,711,329</b>	<b>1,605,194</b>
<b>Fees:</b>				
Oxenwood and Linkenholt	167,432	-	167,432	153,305
	<b>£ 239,135</b>	<b>£ 1,639,626</b>	<b>£ 1,878,761</b>	<b>£ 1,758,499</b>

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2024

5. INCOME FROM INVESTMENTS

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Bank interest	20,072	812	20,884	5,329
Rental Income	10,220	-	10,220	10,425
	<u>£ 30,292</u>	<u>£ 812</u>	<u>£ 31,104</u>	<u>£ 15,754</u>

6. NET INCOME / EXPENDITURE FOR THE YEAR

	2024 £	2023 £
Net income / expenditure for the period includes		
Depreciation	23,553	20,545
Professional indemnity insurance	2,600	2,866
Fees payable to auditor		
Audit work	14,646	12,600
Non - audit work	3,958	2,308
Non - audit work re subsidiary	503	762
	<u>23,553</u>	<u>20,545</u>

7. ANALYSIS OF EXPENDITURE

	Activities directly undertaken 2024 £	Grants (see Note 8) 2024 £	Support Costs (see Note 9) 2024 £	Total 2024 £	Total 2023 £
<b>Cost of generating funds</b>					
Fundraising costs	6,496	-	-	6,496	7,921
Trading Company	80,213	-	-	80,213	74,586
	<u>86,709</u>	<u>-</u>	<u>-</u>	<u>86,709</u>	<u>82,507</u>
<b>Charitable activities</b>					
Community Development	414,273	-	193,236	607,509	592,870
Encouraging Enterprise	27,805	350,381	1,865	380,051	437,315
Tackling Disadvantage	913,917	8,547	325,674	1,248,138	1,214,339
	<u>1,355,995</u>	<u>358,928</u>	<u>520,775</u>	<u>2,235,698</u>	<u>2,244,524</u>
	<u>£ 1,442,704</u>	<u>£ 358,928</u>	<u>£ 520,775</u>	<u>£ 2,322,407</u>	<u>£ 2,327,031</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

#### 8. GRANTS PAYABLE

During the year the following institutional grants were made:-

##### Landfill Community Funds Grant

48 grants (2023: 45) were paid to assist community groups and voluntary organisations to improve their local environment:

	2024	2023
	£	£
Avebury Cricket Club	-	30,000
Avebury Sports & Social Club	-	11,500
Bradford on Avon Town Council	10,000	-
Calne Borehole Football Club	24,054	13,986
Codford Lawn Tennis	10,000	-
Collingbourne Kingston Parish Council	10,000	-
Cricklade Development Foundation	14,746	17,753
FLiSCA	-	10,000
Goatacre Cricket Club	-	30,500
Harnham Parish Hall	-	10,000
Hilmarton Jubilee Play Park	-	31,000
Marlborough Golf Club	30,326	-
Mere Town Council	10,000	-
New Blunsdon Community Shop	-	28,049
Oaksey Village Hall	10,000	-
Royal Wootton Bassett Sports Association	16,202	-
RWBSA – Mowers	-	48,715
Stratton St Margarets PC	10,000	12,000
Swondon Cricket Club	-	15,000
Swindon Town FC	30,000	-
Tytherton Village Hall	30,000	-
West Wheels Track Swindon	-	22,000
White Parish PCC	-	10,000
Wilcot Cricket Club	-	10,000
Yatton Keynell Recreation Association	10,000	-
Projects under £10,000	135,053	106,490
	<u>£ 350,381</u>	<u>£ 406,993</u>

##### Link Good Neighbour Scheme Grants

11 grants (2023: 4) each of less than £10,000 were paid to provide transport and other services to local people in need.

	2024	2023
	£	£
Projects under £10,000	<u>£ 8,547</u>	<u>£ 7,124</u>
Total grants payable	<u>£ 358,928</u>	<u>£ 414,117</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2024

#### 9. SUPPORT COSTS

	Charitable Activities 2024 £	Governance 2024 £	Total 2024 £	Total 2023 £
Staff costs	198,507	41,548	240,055	216,145
Premises costs	50,623	-	50,623	58,588
Depreciation	23,553	-	23,553	20,545
Other costs	88,535	53,120	141,655	165,348
	<u>£ 361,218</u>	<u>£ 94,668</u>	<u>£ 455,886</u>	<u>£ 460,626</u>

#### 10. STAFF NUMBERS AND COSTS

	2024 £	2023 £
Wages and salaries	1,081,480	1,091,075
Social security costs	91,270	97,467
Pension costs - defined contribution scheme contributions	85,781	82,629
	<u>£ 1,258,531</u>	<u>£ 1,271,171</u>
The average number of staff during the year was	<u>46</u>	<u>49</u>
Employees earning over £60,000	<b>Number</b>	<i>Number</i>
£70,001 - £80,000	<u>1</u>	<u>1</u>

#### 11. TRUSTEES AND KEY MANAGEMENT PERSONNEL

During the year, none of the Trustees, received any remuneration (2023: Nil). No Trustee received reimbursed expenditure (2023: £Nil).

The key management personnel of the charity comprise the Trustees and the Leadership Team (as shown on page 2). The total employee benefits of the key management personnel of the Charity were £286,131 (2023 : £285,019).

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 12. TANGIBLE FIXED ASSETS - CONSOLIDATED AND CHARITY

	Freehold Land & Buildings £	Leasehold Land & Buildings £	Furniture & Fixtures £	Equipment & Vehicles £	Total £
<b>Cost</b>					
At 1 April 2023	52,001	197,448	75,977	116,967	442,393
Additions	-	-	-	24,000	24,000
Disposals	-	-	-	-	-
At 31 March 2024	<u>52,001</u>	<u>197,448</u>	<u>75,977</u>	<u>140,967</u>	<u>466,393</u>
<b>Depreciation</b>					
At 1 April 2022	3,120	34,224	72,991	81,971	192,306
Charge for the year	1,040	3,949	1,856	16,708	23,553
On disposals	-	-	-	-	-
At 31 March 2024	<u>4,160</u>	<u>38,173</u>	<u>74,847</u>	<u>98,679</u>	<u>215,859</u>
<b>Net book value</b>					
At 1 April 2023	<u>£ 48,881</u>	<u>£ 163,224</u>	<u>£ 2,986</u>	<u>£ 34,996</u>	<u>£ 250,087</u>
At 31 March 2024	<u>£ 47,841</u>	<u>£ 159,275</u>	<u>£ 1,130</u>	<u>£ 42,288</u>	<u>£ 250,534</u>

#### 13. FIXED ASSETS INVESTMENTS

	Consolidated		Charity	
	2024	2023	2024	2023
	£	£	£	£
Share holding in:				
Wiltshire Enterprises Ltd (company 01741853)	100	100	100	100
Community First Trading Ltd (company 08360063)	-	-	100	100
	<u>£ 100</u>	<u>£ 100</u>	<u>£ 200</u>	<u>£ 200</u>

Community First holds unlisted investments, stated at cost, in two wholly-owned subsidiaries. Both companies are registered in England. Wiltshire Enterprises Ltd was dormant throughout the year. The wholly owned subsidiary, Community First Trading Limited, earns insurance commissions from the sale of insurance policies to Village Halls, Playing Fields and Parish Councils. It also receives subscriptions from a Bulk Oil Buying Scheme. It is the policy of the directors to pay over the whole of its profits each year to the Charity and its accounts have been consolidated in these financial statements. A summary of the trading results is shown below:

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

	2024 £	2023 £
Turnover	107,941	100,975
Interest receivable	416	227
Total income	<u>108,357</u>	<u>101,202</u>
Cost of sales and administrative expenses	<u>(80,213)</u>	<u>(71,017)</u>
Profit in the year	28,144	30,185
Retained profit bought forward	-	-
Gifted to parent charity	(28,144)	(30,185)
	<u>£ Nil</u>	<u>£ Nil</u>

The assets and liabilities of the company were

Debtors	-	288
Cash at bank and in hand	88,417	94,402
Creditors falling due within one year	(88,317)	(94,590)
	<u>£ 100</u>	<u>£ 100</u>

As at 31 March 2024 Community First Trading Ltd had net assets of £100 and share capital of £100.

**Leasehold  
Land &  
Buildings  
£**

#### Valuation

As at 31 March 2023 and 31 March 2024

£ 100,000

The investment property was last professionally valued as at 31 March 2022. The valuation was carried out by Huw M Thomas MRICS on behalf of Huw Thomas Commercial. The market valuation was estimated having regard to the property's age, nature and type, the terms applicable to the existing lease, the terms applicable to the renewed lease and the current state of the commercial property market.

The investment property is currently leased at £10,220/annum on a five year lease with a three year break clause.

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2024

14. DEBTORS	Consolidated		Charity	
	2024	2023	2024	2023
	£	£	£	£
<b>Due within one year</b>				
Trade debtors	415,519	105,398	421,022	105,108
Other debtors	-	105,799	-	105,799
Prepayments and accrued income	21,682	99,043	51,804	132,916
	<b>£ 437,201</b>	<b>£ 310,240</b>	<b>£ 472,826</b>	<b>£ 343,823</b>

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

	Consolidated		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	70,188	88,926	24,474	36,471
Taxation and social security	33,023	34,765	32,796	34,470
Other creditors	10,057	1,217	10,057	1,217
Accruals and deferred income	163,260	106,338	156,500	98,370
	<b>£ 276,528</b>	<b>£ 231,246</b>	<b>£ 223,827</b>	<b>£ 170,528</b>

Deferred income

Balance at 1 April 2023		53,958	799
Amount released to incoming resources		(53,958)	(799)
Amount deferred in the year		106,507	53,958
Balance as at 31 March 2024		<b>£ 106,507</b>	<b>£ 53,958</b>

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2024

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund Balances at 31 March 2024 represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Consolidated</b>			
Tangible fixed assets	250,534	-	250,534
Investments	100,100	-	100,100
Current assets	596,772	1,210,332	1,807,104
Current liabilities	(276,528)	-	(276,528)
	<u>£ 670,878</u>	<u>£ 1,210,332</u>	<u>£ 1,881,210</u>
<b>Charity</b>			
Tangible fixed assets	250,534	-	250,534
Investments	100,200	-	100,200
Current assets	543,971	1,210,332	1,754,303
Current liabilities	(223,827)	-	(223,827)
	<u>£ 670,878</u>	<u>£ 1,210,332</u>	<u>£ 1,881,210</u>

**17. STATEMENT OF FUNDS**

UNRESTRICTED FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>GENERAL FUNDS</b>	221,390	410,219	(515,499)	56,497	172,607
		-			
<b>DESIGNATED FUNDS</b>					
Property and fixed assets in use	350,087	-	(23,553)	24,000	350,534
Strengthening Communities	188,234	-	-	(40,497)	147,737
Future investment	40,000	-	-	(40,000)	-
	<u>578,321</u>	<u>-</u>	<u>(23,553)</u>	<u>(56,497)</u>	<u>498,271</u>
	<u>£ 799,711</u>	<u>£ 410,219</u>	<u>£ (539,052)</u>	<u>£ Nil</u>	<u>£ 670,878</u>

"Properties and fixed assets in use" represents the asset value of properties owned by the group, separately shown from General Funds. The amounts include the net book value of properties purchased by the charity. The transfer in the year represents the value of assets purchased.

## COMMUNITY FIRST

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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"Strengthening Communities" represents a legacy of £188,234 that was received in previous periods. The Trustees agreed to earmark these funds to be used for Strengthening Communities and therefore transferred them into a designated fund for that purpose. The Trustees are scoping potential capital work to the Oxenwood Outdoor Education Centre and have earmarked the funds to go towards this project.

"Future investment" represents funds that the Trustees have earmarked for investing in the Charity's infrastructure in the next financial period. This includes funds to cover the cost of some replacement vehicles and other capital and repair work to the Charity's outdoor education projects.

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2024

<b>RESTRICTED FUNDS</b>	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers and investment gains/(losses)</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Youth Action Wiltshire</b>					
Fundraised income	<u>3,314</u>	<u>26,616</u>	<u>(5,256)</u>	-	<u>24,674</u>
<b>Community Development</b>					
Community Development	86,284	63,040	(112,915)	-	36,409
Village Halls	20,611	14,777	(25,492)	-	9,896
Local Councils	-	60,953	(60,953)	-	-
YAW Club Programme	<u>7,331</u>	<u>21,912</u>	<u>(25,557)</u>	-	<u>3,686</u>
	<u>114,226</u>	<u>160,682</u>	<u>(224,917)</u>	-	<u>49,991</u>
<b>Encouraging Enterprise</b>					
Accelerate	10,831	26,870	(17,087)	-	20,614
Grants Programme	<u>27,393</u>	<u>22,460</u>	<u>(48,799)</u>	-	<u>1,054</u>
	<u>38,224</u>	<u>49,330</u>	<u>(65,886)</u>	-	<u>21,668</u>
<b>Tackling Disadvantage</b>					
Be Mindful	-	19,500	(3,491)	-	16,009
Community Transport	13,902	25,116	(24,861)	-	14,157
Voice It, Hear It	-	43,750	(34,364)	-	9,386
Household fund	-	45,957	(45,957)	-	-
Link Schemes	44,200	31,360	(52,145)	-	23,415
Splash	51,636	219,046	(228,358)	-	42,324
YAW Young Carers	86,505	191,792	(172,190)	-	106,107
Building Bridges	-	706,129	(554,979)	-	151,150
	<u>196,243</u>	<u>1,282,650</u>	<u>(1,116,345)</u>	-	<u>362,548</u>
<b>Grants Payable</b>					
Business Grants & Loan Fund	17,863	-	-	-	17,863
Landfill Communities Fund	651,348	360,692	(361,101)	-	650,939
Link Grants Fund	<u>83,259</u>	<u>8,000</u>	<u>(8,610)</u>	-	<u>82,649</u>
	<u>752,470</u>	<u>368,692</u>	<u>(369,711)</u>	-	<u>751,451</u>
	<u>£ 1,104,477</u>	<u>£ 1,887,970</u>	<u>£ (1,782,115)</u>	<u>£ Nil</u>	<u>£ 1,210,332</u>

**Youth Action Wiltshire**

Tackles disadvantage and supports young people through difficulties, including SPLASH programmes which support young victims of crime, those struggling with challenges who may be out of education, employment and training (EET) and young carers who may have significant caring responsibilities for a family member. We also support a network of youth clubs across the county.

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### Community Development

Connects communities and includes a range of services which supports local communities and volunteers and brings people together to take action around their common concerns. Services include support to the Wiltshire Village Halls Association, The Wiltshire and Swindon Local Councils Network, (WALC), community organising and Voice, Community Led Housing through the partnership Homes of Our Own. Community First administrates the Landfill Communities Fund and the Wiltshire Community Transport Development Fund and other grant programmes to improve community facilities. We also support local community transport services and LINK schemes and volunteers.

#### Encouraging Enterprise

We support rural enterprise by offering grants to community groups and organisations, as well as providing training in relation to the Minibus Drivers Awareness Scheme.

#### Tackling Disadvantage

The Building Bridges Programme tackles disadvantage and is a partnership of organisations in Wiltshire and Swindon who are helping people overcome their barriers to employment and education. The programme is funded by The National Lottery Community Fund, Wiltshire Council and Swindon Borough Council.

#### ENDOWMENT FUNDS

The Charity has been fundraising to establish an endowment fund in relation to Youth Action Wiltshire. During the year £1,240 (2023: £1,035) was received and passed to the Wiltshire Community Foundation who hold the fund for the benefit of the Charity.

	Brought Forward	Incoming Resources	Resources Expended	Transfers and investment gains/(losses)	Carried Forward
	£	£	£	£	£
<b>SUMMARY OF FUNDS</b>					
Designated Funds	578,321	-	(23,553)	(56,497)	498,271
General Funds	<u>221,390</u>	<u>410,219</u>	<u>(515,499)</u>	<u>56,497</u>	<u>172,607</u>
	799,711	410,219	(539,052)	-	670,878
Restricted Funds	<u>1,104,477</u>	<u>1,887,970</u>	<u>(1,782,115)</u>	<u>-</u>	<u>1,210,332</u>
	<u>£ 1,904,188</u>	<u>£ 2,298,189</u>	<u>£ (2,321,167)</u>	<u>£ Nil</u>	<u>£ 1,881,210</u>

Transfers between funds represents adjustments to designated funding.

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

#### 18. LEASE COMMITMENTS

The charity has financial commitments in respect of operating leases of office equipment. The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than one year	2,393	1,256
Later than one and not later than 5 years	-	-
Later than five years	-	-
	<u>£ 2,393</u>	<u>£ 1,256</u>

#### 19. PENSION COMMITMENTS

On 30 September 2019 Community First purchased Oxenwood Field Study Centre and the staff were TUPE'd across. These staff members were and remain members of the Wiltshire Pension Fund. Community First make employers contributions to this scheme. The pension came over as a new fund with no associated deficit. Wiltshire Council have agreed to act as guarantor and cover any future deficit arising on the fund and therefore no potential deficit on this fund is disclosed in these accounts. The cost of the employers contributions in the year was £19,120.

A defined contribution scheme with Royal London is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from 31 October 2014. The rate of employer contribution is 7.0%.

The cost of employers contributions in the year was £60,304.

There were outstanding pension contributions at the balance sheet date of £9,393 (2023: £2,154).

#### 20. RELATED PARTIES

Various Trustees, officers and employees (and members of their families) of Community First have in their personal capacities, links with organisations which to some degree either fund or are funded by Community First. This is a large, diverse organisation reaching into the community and links are inevitable.

The Trustees monitor these links and the Charity maintains a register of declared interests in order to foster a policy of transparency. The Trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the Charity's. Inspection of the register can be arranged by contacting the Charity.

#### 21. CONTROLLING PARTY

The Trustees consider that the charity is jointly controlled by the Trustees and that there is no ultimate controlling party.

## COMMUNITY FIRST

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### FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS

For the year ended 31 March 2024

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The work of Community First has been made possible with financial support and contributions from the following groups and organisations:

AAFH UK	Hills Waste Limited
Accommodation Welfare Committee	Hugo Halkes Charitable Trust
ACRE	The Hunny Pot Children's Charity
Active Plumbing Supplies (Malmesbury) Ltd	The Inchcape Foundation
Amy Kent Interiors	Integrated Care Board
AW Gale Community Trust	J A Rendell
BA ASA Ltd SW	J H King Charitable Trust
Barn Owl Books	James Weir Foundation
BDP Imports	Jodrell Trust
Big Give Trust	The Julia and Hans Rausing Trust
Bingham Kindergarten	The Julius Silman Charitable Trust
The Blagrove Trust	Knight Frank LLP
Boley Trust	Ladies' Fellowship, St Andrews Church, Devizes
Bradenstoke Solar Community Fund	Leaders Unlocked
Bradford & Winsley Community Sports Assoc	Lucienne Hughes
Bradford on Avon Lions	Lyneham & Bradenstoke Parish Council
Bradford on Avon Rotary Club	Magdalen Farm
Brewster Maude Charitable Trust	Malmesbury League of Friends
Business Education Trust	The Malthouse Nursery
Buzz Action Foundation	Marlborough College
Caenhill Countryside Centre	Masonic Charitable Foundation
Chippenham Borough Lands Charity	Melksham Town Council
Chippenham Lions	Mrs A Lloyd
Christian Malford & Foxham WI	National Benevolent Charity
Codford Village Fete and Quiz	The National Lottery Awards for All
Co-op Local Community Fund	The National Lottery Community Fund
Corsham Town Council	NHS BANES
Crapper & Sons Landfill Ltd	NHS Wiltshire
DEFRA – Department of The Environment	OFGEM RHI
Devizes Lions	OJM Advisory Limited
Durrington Town Council	Pewsey Vale School
E&S Shops Ltd	Police & Crime Commissioner for Wiltshire & Swindon
EAP Sells 2007 Trust	Poulshot Village Lunch
Easy Fundraising	Pound Arts & The Rhythm Practice
Edington Parish Council	Radnor Charitable Trust
The Ernest & Marjorie Fudge Trust	Salisbury Cathedral
Estate of R Chapman (legacy)	Salisbury City Community Lottery
Estate of T Horowitz (legacy)	Sam Evans Architecture
The Farm Cookery School	Seend Community Centre
Freemasons	Six Mental Health Solutions
Friends of Youth Action Wiltshire	Skillset Learning
Garfield Weston Foundation	Southampton Water Activity Centre
Greensquare Accord	St James Trust
GUL Outdoor Therapy	St Mary's School
Hedley Foundation	Stampede Sports
Henry C Hoare Charitable Trust	Steppes Travel Ltd
	The Stonehenge School

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## COMMUNITY FIRST

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### FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS

For the year ended 31 March 2024

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SVO (Calne) Ltd	The Vintage Entertainer
Swindon Borough Council	Walker Logistics Limited
T2A	Warminster Lions
Tall Ships Youth Trust	WASP
The Beaufort Christmas Bazaar	Wilkins Builders Ltd
Think Coaching	Wiltshire Association of Local Councils
TransWilts CIC	Wiltshire Community Foundation
Tristenagh Trust	Wiltshire Council
Trowbridge Guild of Community Service	Wiltshire Land Trust Ltd
Trowbridge Town Council	Wiltshire Music Connect
Trowbridge Town Trust	Wiltshire Outdoor Learning Team
TW Partners Ltd	Wiltshire Wildlife Trust
The Underwood Trust	Zuru Media Ltd

We would also like to acknowledge the support of all our partners.

The Charity has also benefited from the generous support of many individuals whose donations and gifts have enabled services to be maintained and expanded.

**COMMUNITY FIRST**

England & Wales - Charity number 288117

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# Accounts

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**COMMUNITY FIRST**

(Company limited by guarantee no. 01757334  
registered charity no. 288117)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

# **COMMUNITY FIRST**

(Company limited by guarantee no. 01757334, registered charity no. 288117)

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## **REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2023

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,  
ITS TRUSTEES AND ADVISERS**  
For the year ended 31 March 2023

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**Trustees**

James Moody (Chairman) <sup>1</sup>  
Steve Boocock <sup>2</sup>  
Leah Campbell  
Piers Dibben <sup>1</sup>  
Edward Heard  
Jane James <sup>2</sup> (to 12 October 2022)  
Virginia Keen <sup>2</sup>  
Sanjeen Payne-Kumar <sup>1</sup>  
Merope Sylvester <sup>2</sup>  
Victoria Walsh <sup>1</sup>

1. Member of the Finance Committee
2. Member of the Human Resources Committee

**Secretary**

Karen Williams

**Key Management Personnel**

Lynn Gibson (Chief Executive)  
Bernadette Lowe (to April 2022)  
Val Phillips (from April 2022)  
Steve Crawley (on sabbatical from May 2023 to August 2023)  
Dawn Whiting (to 26 April 2023)  
Simone Waterman (from 1 August 2023)  
Ed Plank  
David Potts  
Harry Tipple

**Patron**

HRH the Former Duchess of Cornwall and now Queen

**President**

Mrs Sarah Troughton HM Lord-Lieutenant For Wiltshire

**Vice Presidents**

The Earl of Radnor  
Ken Whatley  
James Layton  
William Wyldbore-Smith DL  
Jane James (from 12 October 2022)

## COMMUNITY FIRST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2023

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<b>Company reg. no.</b>	01757334
<b>Charity reg. no.</b>	288117
<b>Financial Conduct Authority no</b>	FRN311971
<b>Registered office</b>	Unit C2 Beacon Business Centre, Hopton Park Devizes Wiltshire SN10 2EY
<b>Registered Auditor</b>	David Owen & Co 17 Market Place Devizes Wiltshire SN10 1HT
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  Lloyds TSB Bank plc 38 Market Place Devizes Wiltshire SN10 1JD
<b>Solicitors</b>	Awdry, Bailey and Douglas 33 St.John's St Devizes Wiltshire SN10 1BW

### TRUSTEES' REPORT For the year ended 31 March 2023

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The members of the Board of Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report which includes the administrative information set out on pages 1 & 2 and the audited financial statements for the year ended 31 March 2023 which have been prepared in accordance with the 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 (FRS102) effective 1 January 2019.

#### **Structure, Governance and Management**

Community First was founded in 1965 as the Community Council for Wiltshire, incorporated as a company limited by guarantee (registered in England and Wales) in September 1983 and registered as a charity in November 1983. Since 2008 HRH the former Duchess of Cornwall and now Queen has been Patron of Community First.

We employ 22 Full Time, 12 Part time, 20 Sessional/variable contracted staff), 9 Trustees (as of May 2023).

Membership of the Charity is comprised of supporting groups and individuals drawn from local communities, statutory bodies and parish and town councils in Wiltshire and Swindon. Community First is a part of the Rural Community Action Network, which operates through Rural Community Councils in each of England's shire counties, supporting the work of the voluntary sector in rural communities and market towns. The network is known nationally as ACRE (Action with Communities in Rural England). The governing documents of the Charity are its Memorandum and Articles of Association. Governance of Community First is through a Board of Trustees elected by the membership at the AGM. The Board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The President and Vice Presidents are elected annually, and Trustees are elected for a three-year term. Additional Trustees may be co-opted by the Board for a 12 month period until the next AGM. Trustees may be elected for two terms of three years - i.e. six consecutive years. A Trustee may be re-elected for an additional term of three years. All new Trustees take part in a formal induction programme and receive appropriate training.

The Board meets formally five times a year. It regularly reviews its structure, the individual and corporate responsibilities of Board members and the skills and expertise that they bring to the Charity, through its strategic planning process.

The two Board Committees involving Trustees and senior management staff have delegated responsibility for Finance and Human Resources.

The Finance Committee is chaired by a Trustee with financial knowledge and experience and holds responsibility for financial oversight and protecting the assets of the Charity, including the principal assets, its property at Beacon Business Centre in Devizes and Oxenwood Outdoor Education Centre. The Committee reviews all financial reports in advance of Board meetings and monitors the overall financial position of the Charity.

The Human Resources (HR) Committee has responsibility for the development of HR policies and all Human Resources related Governance issues. The Committee recognises that a strong well managed Human Resources function is central in supporting the staff team.

All Trustees play an important role in guiding the strategic development of the Charity, monitoring the operating environment and risk management, identifying growth opportunities, leading on policy development, deciding on future priorities and ensuring that the Charity is sustainable.

### TRUSTEES' REPORT For the year ended 31 March 2023

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The Leadership Team comprises of seven Managers and the specialist accountancy services is outsourced to Monahans. The Leadership team holds responsibility for implementing Board policy, carrying out decisions of the Board, managing the assets of the Charity, strategic planning and development, advising Trustees on all matters pertaining to the effective running of the Charity, and for overall business management and development.

The staff team is organised into six teams (including Central Support) reflecting the strategic objectives of the Charity.

The Charity has four subsidiary companies, one of which, Community First Trading Ltd, undertakes insurance and bulk fuel agency work, generating a profit of £30,185 which was gift-aided to the Charity. The other three subsidiaries, Wiltshire Enterprises Ltd together with Wiltshire Community Jobs and Youth Action Wiltshire (companies limited by guarantee) were dormant during the year as activities were undertaken directly by the Charity.

In addition to its Trustees, none of whom receive remuneration, the Charity benefits greatly from the active involvement of many volunteers who contribute their time and skills on sub-committees of the Board of Trustees, and as fundraisers and ambassadors of the Charity.

#### **Pay policy for senior staff**

The senior management team comprises of the Trustees and key management personnel of the charity who are in charge of directing and controlling, running and operating the charity on a day to day basis. As mentioned above, all trustees give their time freely and no trustee received remuneration during the year. Details of trustee expenses are disclosed in note 11 to the accounts. The pay of senior staff is reviewed regularly and adjusted based on the circumstances of the charity.

#### **Risks**

Trustees, in conjunction with the Leadership team, have identified and reviewed the major risks to which the Charity might be exposed. It has designed a number of management and financial strategies which seek to mitigate the effects of such threats to Community First. The financial risks and asset and property management. Risks are set out in the Business Plan and this is reviewed annually.

#### **Responsibilities of the Members of the Board of Trustees**

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 charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- comply with applicable accounting standards, 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the

### TRUSTEES' REPORT For the year ended 31 March 2023

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Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Statements as to disclosure of information to auditors

So far as the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the charity's auditors are unaware, and
- the Trustees have taken all steps 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.

#### Objectives and Activities

Community First's Vision is Vibrant Communities, Brighter Futures with a mission to Connect Communities, Encourage Enterprise, Tackle Disadvantage and Inspire Innovate and Deliver Excellence.

#### Public benefit

The Charity's activities described above demonstrate the delivery of public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance when reviewing the Charity's objectives and activities.

#### Generation of funds - Fundraising and Publicity

Fundraising remains a crucial aspect for our sustainability with a target of for the next 12 months, of £443,820 in 2023/24. While we have a significant amount of unsecured income built into the restricted service budgets, the targets are pragmatic and realistic and costs will be cut if targets are not met.

#### Employees and volunteers

Community First is committed to providing equality and fairness for all in its employment and to not discriminate on the grounds of any protected characteristic as defined in the Equality Act 2010.

The Trustees would like to express their gratitude for the hard work, dedication and commitment of the excellent staff teams working in all parts of the Charity.

#### Key Achievements

The organisation has managed the effect of the pandemic effectively and adapting its delivery and working arrangements over the past 12 months. We are now operating a hybrid model in the office with a blend of office and home working mix. We will continue to follow government guidance.

**Oxenwood Outdoor Education Centre** – The Centre is slowly resuming normal activity after the Pandemic. This was the area of most concern having had its main source of income from schools residential, wiped out almost overnight during Covid 19 pandemic. Traded bookings are now returning, and the calendar shows a strong calendar of booking for the next 12 months and beyond. We finished the year with a small surplus for the year.

**Central Services and Strategic Development** - Financially, the organisation remains in a healthy position with a consolidated budgeted income of £2,389,076 at the end of March 2023/2024 and expenditure of £2,520,702. We ended the year with £221,390 free reserves which equates to 4.85 months of central running cost, which is well within the reserves minimum level of 3 months. The forecast figure of £196,571 equates to 4.2 months on reserve – still comfortably within the reserves policy.

### TRUSTEES' REPORT For the year ended 31 March 2023

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The organisation has worked hard to advocate for the VCSE sector within the new Integrated Care System development. We have a seat both on the VCSE system wide partnership and have alongside Wessex Community Action developed a Wiltshire 'Place' based VCSE Leaders Alliance.

**Community Development** – Through the Rural Youth Project, we have engaged & consulted with 645 young people across 8 villages/towns & 4 community board areas, to seek their views on local youth work needs & the team have provided positive activities for 385 young people from these areas.

**Local Councils Support** - 226 Councils are in the WALC Membership and 33 In-house training events delivered.

**Link schemes** – we continue ongoing support for 21 Community Transport groups and 42 Link Schemes

The Link Audit 2022/2023 showed the network includes 1,620 active volunteers, with an Economic value of Link volunteer hours £1,262,102. Volunteers donated 101,130 hours and undertook 34,125 tasks and journeys. Community First continues to provide support to the network around governance, networking and volunteer recruitment.

**Village Halls and Community Buildings** - We have continued to support Village Halls and Community Centres through the Wiltshire Village Halls Association offering support to access government grants and financial support and advice on interpreting safety guidance including webinars on a number of topics. The village halls service increased its membership to 185 members, (3 new members in 2022/23). Get Out Get Active Programme, delivered in partnership with Wiltshire & Swindon Sports Partnership supported 42 inactive people to become active, conducted 128 listening's and 25 volunteers were identified and received Community Organising training. 6 Halls were supported to access the Jubilee Funds and 3 halls have been granted an award. The amount awarded was £47,960.

**Minibus Driver Awareness Scheme (MIDAS) Training**- MiDAS training generate an income of £26,202. The service supported 39 different organisations and trained a total of 153 drivers.

**Community Grants and Landfill** - The grants support we provide remain essential to building the fabric of communities. Our grant programmes including the Bradenstoke Solar Panel Grants Scheme and the Landfill Communities Fund awarded £406,993.

**Building Bridges** - Programme delivery was extended by a month and ended in late February 2023. Over the last six and a half years, Building Bridges has supported a total of 1,942 participants. We are very proud that over two-thirds (68%) of our participants have achieved a positive outcome with the programme, far exceeding targets:

- 309 (16%) have moved into education
- 294 (15%) young people who were NEET or At Risk on joining have also re-engaged with education
- 218 (11%) who were unemployed on joining having moved into employment
- 496 (26%) who were economically inactive on joining moving into employment or job search

Our aim was to support those who were furthest from the world of work, facing multiple barriers and challenges and the demographics of those we have supported demonstrate that we achieved this:

- 84% of our participants were classed as being disadvantaged
- 67% were economically inactive
- 59% had disabilities or long-term health issues
- 47% lived in a jobless household (over half of these also have dependent children)
- 46% lacked basic skills in maths and English

### TRUSTEES' REPORT For the year ended 31 March 2023

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- 23% were long-term unemployed
- 19% are from areas of multiple deprivation (against regional average of 7%)
- 10% were ex-offenders
- 5% were homeless

The age of people supported ranged from 15 to 74 years old on joining, with 54% of participants being under 25 and 14% being over 50.

In addition to the main programme targets:

- 67% gained new skills
- 60% reported increased confidence, wellbeing and self-esteem
- 53% reported increased confidence in gaining and sustaining employment
- 28% volunteered for the first time
- 23% accessed debt, benefit and other financial support
- 15% undertook work experience opportunities
- 13% accessed travel training support

Throughout the programme, we monitored the success of support into five key target demographic groups:

- 84% of participants were disadvantaged and 46% of these gained outcomes
- 59% of participants were disabled or had long-term health conditions and 45% of these gained outcomes
- 46% of participants lacked basic skills in maths & English and 47% of these gained outcomes
- 10% of participants were ex-offenders and 40% of these gained outcomes
- 5% of participants were homeless and 47% of these gained outcomes

#### Youth Action Wiltshire

**Young Carers** - 447 young carers received respite sessions, equating to an average of 5.6 places attended by each of the 447 young carers. 167 young carers and received 165 new young carers referrals. 14 Safeguarding referrals, inclusive of MASH & CAMHS have been made for young carers. 146 young carers have accessed structured 1:1 mentoring or coaching programmes with our Young Carers Support Workers. 10 young carers have been referred to our internally funded 'Talking Therapy' counselling provision. An additional 40 young carers have benefited from 1:1 support sessions through our Targeted Splash & Project Inspire services.

**Splash** – supported 501 young people 'facing challenge in their lives', including 302 new referrals engaged with and benefited from Splash 1:1 & group work provision. In total 2000 contacts were completed (a contact is an activity place, a webinar attendance or a 1:1 session). 151 young people attended a total of 382 1:1 mentoring or coaching sessions with our Splash support workers, 187 young people completed support plans, 55 young people attended a total of 295 webinar places and 295 young people attended 1136 group activity places. On average each engaging young person attended 4 contact sessions with a member of the Splash team. Returns from our April 2023 parent/referrer feedback survey recorded the following:

- 91% increased in self-esteem and confidence
- 88% increased in social skills including communication and interaction with others
- 78% reported improved attendance in school
- 89% reported increased mental health and wellbeing

### TRUSTEES' REPORT For the year ended 31 March 2023

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**Inspire** 12 young people gained a qualification or accreditation. There were 19 qualifications achieved, 9 Emergency First Aid Work (EFAW), 5 Food Hygiene, 2 ASDAN Leadership and 3 ASDAN Conservation.

- 43 young people, of which 18 were Not in Education, Employment or Training (NEET) and 25 who were at significant risk of becoming NEET engaged with intensive support.
- 46 face to face day groups and 3 residential projects were delivered (2 three day residential and 1 two day residential).
- 43 young people left the project during the year due to the completion of the Building Bridges funding. 74% of these into a place in Education, Employment or Training (EET) with a further 16% into supported job searching activities.
- 72% of young people engaging with Project Inspire reported an increase in their self-assessed mental health
- 93% of those young people that engaged gained new skills or built their current skills.
- 87% of young people stated that their involvement with the Building Bridges Programme has helped them to build confidence in applying for a job and develop skills that will help them get a job

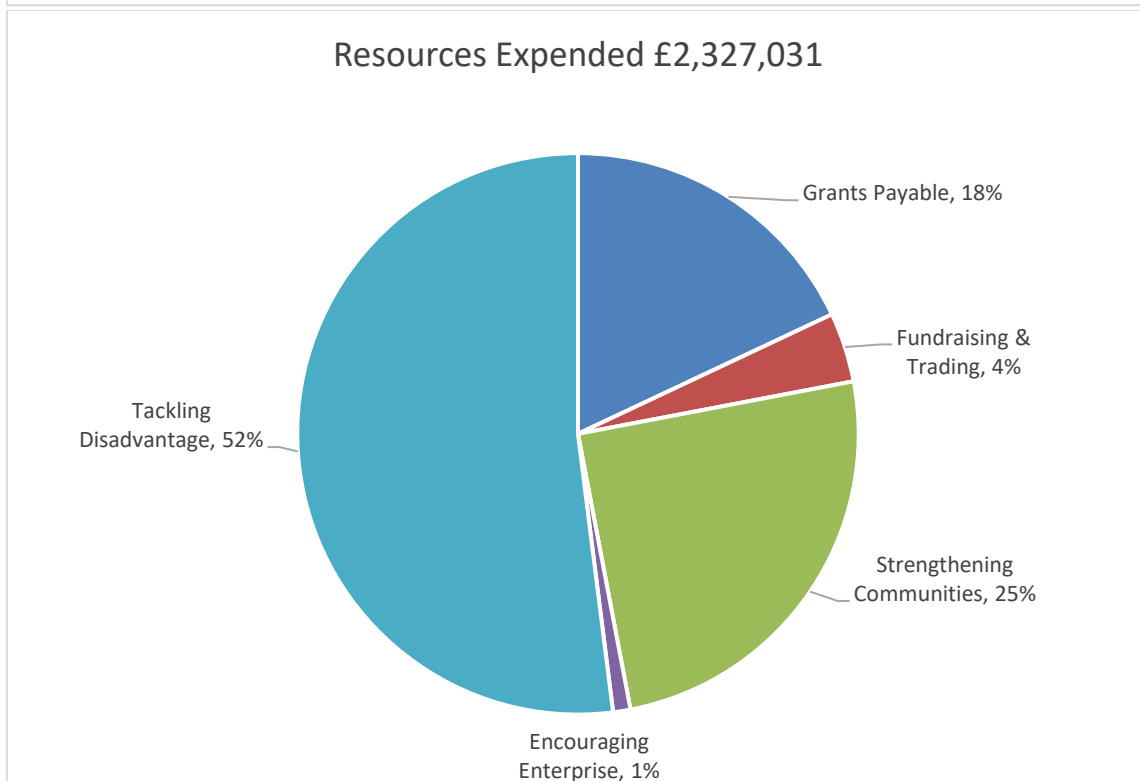
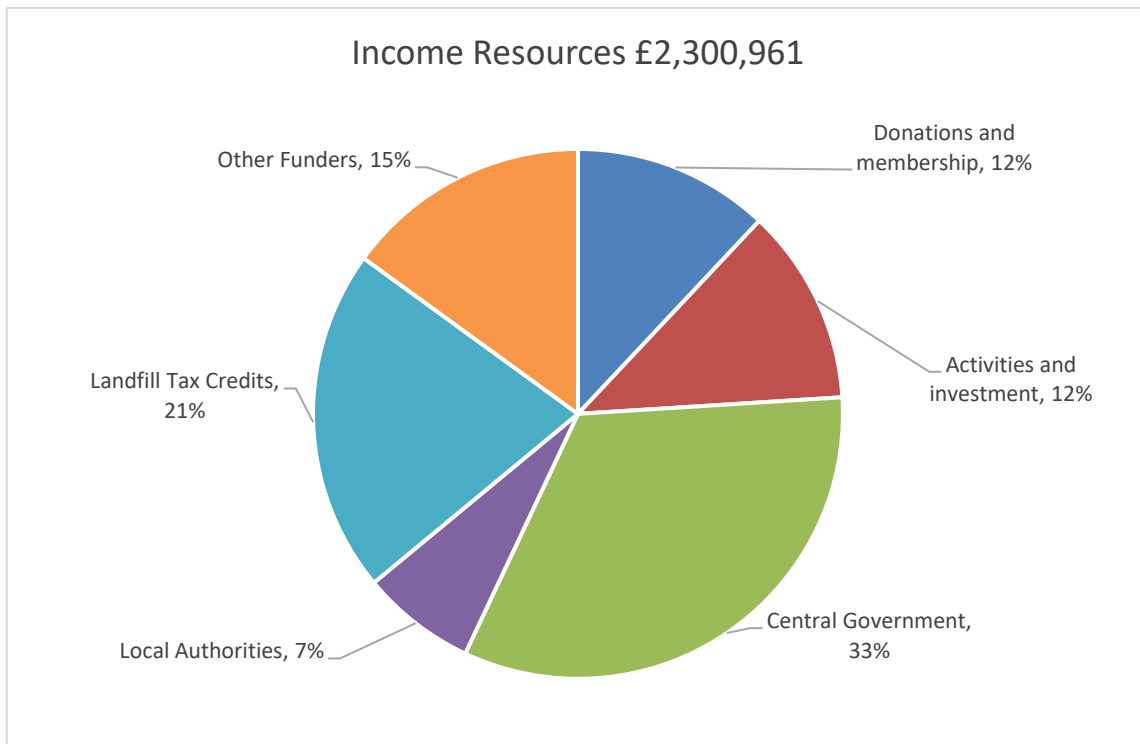
**Youth Club** – We have undertaken remote & face to face training for 56 voluntary Youth Leaders covering Emergency first aid, food hygiene, Health & Safety & Risk Management, Listening & Community Organising & 'How To Run' arts & group work sessions, along with residential Leadership training for 20 new Young Leaders. 6 young leaders from 2021-22 continued their personal development and leadership skills throughout 2022-23

Governance, volunteer recruitment & fundraising support has been provided for 8 groups & Winterslow youth club has received intensive support during its set-up & launch.

#### **Financial Review**

The year's total incoming resources of £2,300,961 were 8% higher than 2021/22 and the year's total resources expended of £2,327,031 were 17% higher than in 2021/22. An analysis of incoming resources and resources expended is shown in the charts on page 9.

TRUSTEES' REPORT  
For the year ended 31 March 2023



The changes in operating income and the expenditure resulted in a £26,070 reduction in funds (2021/22: surplus of £150,298).

### TRUSTEES' REPORT For the year ended 31 March 2023

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The increase in operating income was due to a number of factors. Grant funding increased due to the generosity of several funders – including Wiltshire Council and the Underwood Trust. The Charity also benefited from three legacies totalling £84,419. The higher expenditure was partly caused by an additional £153,022 expenditure in relation to the Charity's adventure centres – Oxenwood and Linkenholt as well as an increase in grants payable from £370,896 to £414,117 and some one-off central investment.

The net movement in funds for the year was a deficit of £26,070 (2021/22: £150,298 surplus). Unrestricted free reserves (i.e. excluding designated funds) increased from £199,153 to £221,390.

The designated fund representing property and fixed assets is not freely available to spend and has been excluded from the calculation of free reserves. Similarly, the Strengthening Communities fund was created from a legacy and the Trustees feel a moral obligation to spend this gift on an identifiable project which would otherwise not have funding. Trustees identified the funds for use of the Oxenwood Developments. A further £40,000 is being held in a future investment fund to match the costs to invest in the charity's infrastructure – including replacement vehicles and further capital repair to the Charity's outdoor educational projects.

The reserves policy agreed by Trustees is:

General or "free" reserves, defined as all unrestricted and undesignated funds readily available for spending are to be maintained at a level designed to protect the Charity's work against risks relation to:

- Income reliability
- Expenditure flexibility
- Specific known liabilities

Reserves should cover 3-6 months of expenditure on central costs (around £38,000 per month) as well as central service redundancy costs (as 31 March 2023 this was around £36,000). Community First also owns assets that could be used if readily available funds were not enough to cover any large liabilities.

Designated funds are set aside by Trustees for particular purposes as described in note 17 of the financial statements. These funds include the book value of property and fixed assets in use of the Charity's activities and the Strengthening Communities fund.

#### Plans for the Future

The key Strategic Priorities for the next financial year include:

#### Governance and Central Support

1. Ensure the reserves levels increase and are in the range of 3-6 month's cover.
2. Review office costs and investigate feasibility of offering more external rental space at Hopton
3. Continue to review investment opportunities.
4. Review our banking arrangements across the various services
5. Appoint at least two new Trustees
6. Review the Finance IT systems in partnership with Monahans.
7. Review the telephone and supplier arrangements for the organisation to reduce costs

### TRUSTEES' REPORT

For the year ended 31 March 2023

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8. Continue to influence VCSE developments including the new Integrated Care System (ICS), Integrated Care Alliance (ICA) and Youth Partnership
9. Ensure the work we do is celebrated and understood including the implementation of the new Communications and Fundraising strategies
10. Secure £443,820 fundraised income
11. Undertake a feasibility study of specific youth club insurance being added to our Community Insurance Services.
12. Secure at least £35,000 in surplus income from Community Insurance services
13. Secure at least £5,000 in surplus income from BOLD creative services
14. Review branding and logo development
15. Review our approach to legacy development as part of a fundraising efforts

#### Outdoor Education

1. Achieve the LOTC Quality Mark, including new ways of engaging schools & young people in planning their outdoor education programmes.
2. Continue to promote to new markets to grow income
3. Produce architectural plans for the Oxenwood Outdoor Education centre Capital build by December 2023
4. Ensure the Centre breaks even financially.
5. Deliver the Centre Business Plan including feasibility of a new Medieval Hall to create additional day activity bookings and private hire opportunities.
6. There is the potential to increase booking through use for phases 1 of NCS.
7. Develop Tourism overnight packages linked to Linkenholt. of Heritage, Artists and Walking in Nature packages
8. Explore the possibility of developing the centre as an instructor training centre linking with Shared Prosperity Fund and links with partners such as military.
9. Develop a Forest School, environmental and field study offer.

#### Youth Action Wiltshire

1. Respond to the new Wiltshire Council tender for carers in Autumn 2023
2. Respond to the Victims of Crime tender in Autumn 2023
3. Offer support to 120 of the most vulnerable young carers in Wiltshire.
4. Offer an evening, weekend & school holiday, face to face respite programme is provided for young carers recognised as most vulnerable.
5. A minimum of 350 young people 'facing challenge in their lives benefit from Splash 1:1 & group work provision.
6. A minimum of 24 Youth Leaders are supported and achieve accreditation
7. The Inspire service (part of the Shared Prosperity programmes) in Swindon and Wiltshire and support 100 young people per year

#### Wiltshire Association Local Councils

1. Increase membership to 230
2. Increase training offer and provide 50 training sessions
3. Develop and renew the WALC website
4. Celebrate the work of the network through an annual conference and the Community First AGM Awards
5. Continue to delivery a membership service which is valued and has high satisfaction levels

#### Link and Community Transport

1. Review the Link audit process and undertake this in March 2024
2. Increase volunteer numbers to 1,700
3. Review Link data bases to improve efficiency
4. Advocate on behalf of the Community Transport groups for increase operational funding
5. Continue to delivery an excellent membership service

### TRUSTEES' REPORT For the year ended 31 March 2023

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6. Award £20,000 of Link grants

#### Village Halls

1. Increase membership to 186
2. Support the platinum jubilee grant process
3. Continue to delivery an excellent membership service
4. GOGA Seek continuation funding past September with a target of £15k per year

#### Youth Clubs & Groups

1. Seek funding for a youth support worker
2. Increase affiliation and membership fees by £1,000
3. Working with the Youth Partnership secure a role to support the membership and advocate for youth work across the County
4. Deliver a programme of training for the network – at least 10 courses
5. Pilot some countywide activity events at Oxenwood and Linkenholt
6. Extend the clubs survey to investigate future needs

#### Community Development

1. Work with the neighbourhood collaborative pathfinders and embed Community Organising within it
2. Secure sustainable funding (£60K)
3. Delivery the rural youth project
4. Direct volunteer recruitment for Link Schemes and CT groups – 50 new volunteers for both the Link schemes and CT groups
5. Review the Volunteer Connect platform and develop it further
6. Continue to support the WCLT in accordance with the funding agreement
7. Continue to be an active member of the following steering groups – Celebrating age / MCI / Community partnership collaboration / Rural economy / Cross County's transport network / CTA (MiDAS development)
8. Development a general neighbourhood survey offer for CLT and parish council groups – both analytical and direct engagement
9. Seek funding to continue to deliver BB listening's and support work with a target income of £5,000

#### MiDAS

1. Continue to delivery quality training with at least 80% satisfaction from learners
2. Increase generated income to £15,000
3. Contributed to the national review of the MiDAS offer

#### Landfill grants

1. Continue to build and develop relationships with partners
2. Continue to distribute grants to meet required distribution target of £350,000

#### Bold

1. Increase the neighbourhood survey offer to parish councils and CLT's
2. Generate a targeted income of £5k

#### Building Bridges

1. The regular audits of the BBO delivery on Building Bridges by the DWP Managing Authority and Government Internal Audit Agency will remain ongoing until the end of 2025.
2. In Wiltshire, support a minimum of 195 participants per year who face significant challenges and barriers to achieving & sustaining education and employment, including those aged 16+ who are NEET or at risk of becoming so.

**TRUSTEES' REPORT**  
**For the year ended 31 March 2023**

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3. In Swindon, through Inspire Swindon the funding will be focused on supporting 100 young people aged 15-25 per year from four priority groups:
- Those aged 15-18 who are NEET or at risk of becoming so
  - Those aged 15-18 who are engaged with the Swindon Youth Justice Service
  - Those aged 19-25 who are care experienced.
  - Those aged 19-25 with an Education, Health & Care Plan (EHCP)

**Annual General Meeting**

The Annual General Meeting of the members of Community First will be held on 11<sup>th</sup> October 2023

This report has been prepared having taken advantage of the Small Companies exemption in the Companies Act 2006.

By order of the Board of Trustees



James Moody  
**Chairman of the Board of Trustees**

**DATE: 22 August 2023**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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### **Opinion**

We have audited the financial statements of Community First ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs at 31 March 2023 and of its incoming resources and application of resources 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 the Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **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 Auditor's 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 related 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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; or

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, 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 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 company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST

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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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of laws and regulations that affect the charitable company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the Companies Act, the Charities Act, data protection legislation and employment legislation.
- We enquired of the trustees, reviewed correspondence with the Charity Commission and reviewed trustees' meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.
- We gained an understanding of the controls that the trustees have in place to prevent and detect fraud. We enquired of the trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: misappropriation of cash and other assets, undisclosed related party transactions outside the normal course of business and misstatement of the investment property valuation
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above.
- The engagement partner considers the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.
- We enquired of the trustees about actual and potential litigation and claims
- We obtained independent confirmations from your bank regarding balances at the year-end in addition to any outstanding charges
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and other adjustments throughout the period and assessed whether the judgements made in making accounting estimates were indicative of a potential bias. We also carried out a review for transactions outside the normal course of business.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST

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Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities).

This description forms part of our auditor's report.

David Owen & Co is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

### Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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.



David Owen & Co  
Statutory Auditors  
Chartered Accountants  
17 Market Place  
Devizes  
Wiltshire  
SN10 1HT

Date: 12 September 2023 .....

COMMUNITY FIRST (company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (including income & expenditure account)  
For the year ended 31 March 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOMING RESOURCES</b>						
<i>Income</i>						
Donations and legacies	2	97,776	151,006	1,035	249,817	216,529
Trading activities	3	143,735	118,440	-	262,175	217,919
Membership and affiliation fees		1,557	10,819	-	12,376	9,569
Charitable activities	4	201,397	1,557,102	-	1,758,499	1,682,216
Investment income	5	15,671	83	-	15,754	10,323
<i>Other incoming resources</i>						
Gain on disposal of fixed assets		1,990	350	-	2,340	800
<b>TOTAL INCOMING RESOURCES</b>		<b>462,126</b>	<b>1,837,800</b>	<b>1,035</b>	<b>2,300,961</b>	<b>2,137,356</b>
<b>RESOURCES EXPENDED</b>						
Fundraising and publicity	7	-	6,886	1,035	7,921	7,143
Commercial trading operations		74,586	-	-	74,586	77,705
Charitable activities						
Strengthening Communities		304,318	288,552	-	592,870	442,127
Encouraging Enterprise		519	436,796	-	437,315	386,310
Tackling Disadvantage		66,058	1,148,281	-	1,214,339	1,083,773
<b>TOTAL RESOURCES EXPENDED</b>		<b>445,481</b>	<b>1,880,515</b>	<b>1,035</b>	<b>2,327,031</b>	<b>1,997,058</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>16,645</b>	<b>(42,715)</b>	<b>-</b>	<b>(26,070)</b>	<b>140,298</b>
Gain on revaluation of investment property		-	-	-	-	10,000
<b>Transfers between funds</b>		<b>(5,743)</b>	<b>5,743</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>10,902</b>	<b>(36,972)</b>	<b>-</b>	<b>(26,070)</b>	<b>150,298</b>
<b>RECONCILIATION OF FUNDS:</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>	17	<b>£ 788,809</b>	<b>£ 1,141,449</b>	<b>£ Nil</b>	<b>£ 1,930,258</b>	<b>£ 1,779,960</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£ 799,711</b>	<b>£ 1,104,477</b>	<b>£ Nil</b>	<b>£ 1,904,188</b>	<b>£ 1,930,258</b>

The notes on pages 22 to 38 form part of these financial statements

**BALANCE SHEET**  
As at 31 March 2023

	Notes	Consolidated		Charity	
		2023 £	2022 £	2023 £	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	12	250,087	261,222	250,087	261,222
Investments	13	100	100	200	200
Investment property	13	100,000	100,000	100,000	100,000
		<u>350,187</u>	<u>361,322</u>	<u>350,287</u>	<u>361,422</u>
<b>CURRENT ASSETS</b>					
Debtors	14	310,240	145,071	343,823	178,374
Cash at bank and in hand		1,475,007	1,603,434	1,380,606	1,523,520
		<u>1,785,247</u>	<u>1,748,505</u>	<u>1,724,429</u>	<u>1,701,894</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<b>(231,246)</b>	<b>(179,569)</b>	<b>(170,528)</b>	<b>(133,058)</b>
<b>NET CURRENT ASSETS</b>		<u>1,554,001</u>	<u>1,568,936</u>	<u>1,553,901</u>	<u>1,568,836</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES / NET ASSETS</b>		<u>£ 1,904,188</u>	<u>£ 1,930,258</u>	<u>£ 1,904,188</u>	<u>£ 1,930,258</u>
<b>FUNDS</b>					
Restricted funds	17	1,104,477	1,141,449	1,104,477	1,141,449
Unrestricted funds:					
Designated funds		578,321	589,656	578,321	589,656
General funds		221,390	199,153	221,390	199,153
		<u>£ 1,904,188</u>	<u>£ 1,930,258</u>	<u>£ 1,904,188</u>	<u>£ 1,930,258</u>

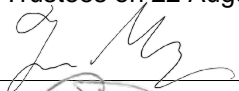
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023 although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

**BALANCE SHEET**  
**As at 31 March 2023**

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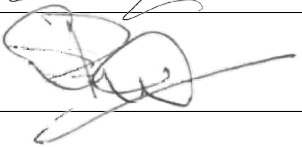
The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies. They were approved and authorised for issue by the Trustees on 22 August 2023.



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JAMES MOODY, Chair



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SANJEEN PAYNE KUMAR, Trustee

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the year ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flow from operating activities (see below)</b>		<b>£ (132,431)</b>	<b>£ 180,517</b>
<b>Cash flow from investing activities</b>			
Proceeds from the sale of property, fixtures and equipment		(2,340)	(800)
Purchase of fixed asset additions	12	(9,410)	(11,851)
Investment income received	5	15,754	10,323
<b>Net cash used in investing activities</b>		<b>£ 4,004</b>	<b>£ (2,328)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>(128,427)</b>	<b>178,189</b>
Cash and cash equivalents bought forward		1,603,434	1,425,245
Cash and cash equivalents carried forward		<b>£ 1,475,007</b>	<b>£ 1,603,434</b>
<b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Surplus / (deficit) for the year		(26,070)	140,298
Depreciation charges	12	20,545	18,248
Dividends interest and rents from investments	5	(15,754)	(10,323)
Loss / (Profit) on sale of fixed assets		2,340	800
Decrease / (increase) in debtors	14	(165,169)	112,049
Increase / (decrease) in creditors	15	51,677	(80,555)
		<b>£ (132,431)</b>	<b>£ 180,517</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2023**

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**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year unless otherwise stated.

***(a) Basis of accounting***

The financial statements of the charity, which is a public benefit entity, 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) and the Charities Act 2011. The accounts have been prepared under the historical cost convention, modified to include certain items at fair value and on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements have been prepared in Sterling.

The financial statements have been consolidated to include the results of Community First Trading Ltd, a wholly owned subsidiary of Community First.

No separate Statement of Financial Activities or Income and Expenditure Account have been presented for the Charity alone as permitted by paragraph 408 of the Companies Act 2006.

***(b) Fund accounting***

General reserves are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of designated funds is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of the various restricted funds is set out in the notes to the financial statements. It is the Charity's policy to transfer funds from general reserves to eliminate deficits incurred by services funded from restricted funds which will not be recoverable from future restricted income.

Endowment funds are restricted funds received for the specific purpose of establishing a donor advised fund with The Community Foundation to be invested where only the income generated can be expended to benefit Youth Action Wiltshire services. The funds have been invested with The Community Foundation's other endowment funds.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2023**

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***(c) Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are accounted for when received and related gift aid when receivable. Legacies are accounted for when received or when entitlement arises, it is reasonably certain they will be received and amounts can be measured with sufficient reliability.

Membership income is included in the Statement of Financial Activities in the year of receipt.

Grants receivable are recognised in full in the Statement of Financial Activities in the year to which they relate.

Income from government grants are recognised at fair value when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Rental income is included when receivable.

Trading income is included when receivable. This includes insurance administration fees, oil bulk-buying commission, and branding and design work.

***(d) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs, which include management and administration costs incurred in the Charity's office and governance costs, which are the costs associated with the governance arrangements of the Charity, have been allocated to the Charity's activities based on office space occupied, time spent and resources managed.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the audit fees and costs linked with the strategic management of the charity.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2023**

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Expenditure directly attributable to a specific activity category (e.g. charitable activities, governance costs) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

**(e) Tangible fixed assets**

Tangible fixed assets with an individual cost of £1,000 or more are capitalised and included at cost or valuation.

Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is charged

- Freehold & leasehold buildings            2% of cost per annum
- Office equipment                                20% of cost per annum
- Fixtures & fittings                              10% to 20% of cost per annum
- Motor vehicles                                    20% of cost per annum

**(f) Investments**

Investment properties are valued at market value. Fixed asset investments are valued at cost.

**(g) Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term liquid investments.

**(h) Debtors and creditors receivable / payable**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or reliably estimated. Creditors and provisions are normally recognised at the settlement amount.

**(i) Irrecoverable VAT**

Due to partial exemption and the receipt, for VAT purposes, of non-business income, some VAT input tax is irrecoverable. This is allocated in the accounts as part of support cost.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2023**

**(j) Financial Instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of investments which are measured at fair value.

**(k) Leases**

Operating lease rentals are charged to the income and expenditure account as incurred.

**(l) Pension schemes**

A defined contribution scheme with Royal London (previously known as Scottish Life) is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from November 2014. The rate of employer contribution is 7.0%.

**(m) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(n) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
General donations	33,357	131,006	1,035	165,398	215,913
Legacies	64,419	20,000		84,419	-
HMRC Job Retention	-	-	-	-	616
	<u>£ 97,776</u>	<u>£ 151,006</u>	<u>£ 1,035</u>	<u>£ 249,817</u>	<u>£ 216,529</u>

COMMUNITY FIRST

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

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3. INCOME FROM TRADING ACTIVITIES

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<i>Total Funds 2022 £</i>
Events	-	25,175	25,175	31,861
Expenses recovered	-	903	903	2,930
Other earned income	45,780	92,255	138,035	95,698
Insurance administration fees	96,523	-	96,523	87,430
Other miscellaneous income	1,432	107	1,539	-
	<b>£ 143,735</b>	<b>£ 118,440</b>	<b>£ 262,175</b>	<b>£ 217,919</b>

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	<i>Total Funds 2022 £</i>
<b>Grants:</b>				
ACRE	-	-	-	1,000
Blagrave Trust	12,500	27,500	40,000	48,120
Bradenstoke Solar Community Fund	-	62,369	62,369	57,500
Carers Support Wiltshire	-	62,964	62,964	78,892
Community Foundation	270	15,828	16,098	11,325
Community Transport Association	-	12,600	12,600	-
DEFRA	13,095	28,000	41,095	41,095
Department for Work and Pensions	-	3,733	3,733	18,220
Family Trusts and Various Small Grants	2,837	-	2,837	10,545
Greensquare Housing	-	12,000	12,000	12,000
Henry Smith Charity	-	-	-	29,800
Landfill Tax Credits (redistributable grants)	-	438,802	438,802	445,472
The National Lottery Community Fund	-	27,696	27,696	40,376
The National Lottery Community Fund/ ESF	-	503,269	503,269	473,535
Police & Crime Commissioner for Wiltshire	-	134,706	134,706	110,706
Primary Care Trusts	15,500	24,250	39,750	34,258
Underwood Trust	-	50,000	50,000	25,000
Wessex Community Action	-	-	-	7,000
Wiltshire and Swindon Sports CIC	-	15,180	15,180	15,180
Wiltshire Council	3,890	135,705	139,595	115,887
Wiltshire Wildlife Trust	-	2,500	2,500	4,524
<b>Total grants</b>	<b>48,092</b>	<b>1,557,102</b>	<b>1,605,194</b>	<b>1,580,435</b>
<b>Fees:</b>				
Oxenwood and Linkenholt	153,305	-	153,305	101,781
	<b>£ 201,397</b>	<b>£ 1,557,102</b>	<b>£ 1,758,499</b>	<b>£ 1,682,216</b>

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023

5. INCOME FROM INVESTMENTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Bank interest	5,246	83	5,329	103
Rental Income	10,425	-	10,425	£ 10,220
	<u>£ 15,671</u>	<u>£ 83</u>	<u>£ 15,754</u>	<u>£ 10,323</u>

6. NET INCOME / EXPENDITURE FOR THE YEAR

	2023 £	2022 £
Net income / expenditure for the period includes		
Depreciation	20,545	18,248
Professional indemnity insurance	2,866	2,915
Fees payable to auditor		
Audit work	12,600	12,754
Non - audit work	2,308	2,350
Audit work re subsidiary	-	750
Non - audit work re subsidiary	762	2,878
	<u>762</u>	<u>2,878</u>

7. ANALYSIS OF EXPENDITURE

	Activities directly undertaken 2023 £	Grants (see Note 8) 2023 £	Support Costs (see Note 9) 2023 £	Total 2023 £	Total 2022 £
<b>Cost of generating</b>					
Fundraising costs	7,921	-	-	7,921	7,143
Trading Company	51,042	-	23,544	74,586	77,705
	<u>58,963</u>	<u>-</u>	<u>23,544</u>	<u>82,507</u>	<u>84,848</u>
<b>Charitable activities</b>					
Strengthening Communities	491,534	-	101,336	592,870	442,127
Encouraging Enterprise	27,706	406,993	2,616	437,315	386,310
Tackling Disadvantage	874,085	7,124	333,130	1,214,339	1,083,773
	<u>1,393,325</u>	<u>414,117</u>	<u>437,082</u>	<u>2,244,524</u>	<u>1,912,210</u>
	<u>£ 1,452,288</u>	<u>£ 414,117</u>	<u>£ 460,626</u>	<u>£ 2,327,031</u>	<u>£ 1,997,058</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

#### 8. GRANTS PAYABLE

During the year the following institutional grants were made:-

##### Community Transport Development Grants

0 grants (2022: 3) of less than £10,000 was paid to a voluntary organisation to improve the local environment:

	2023	2022
	£	£
Projects under £10,000	<u>£ Nil</u>	<u>£ 1,278</u>

##### Landfill Community Funds Grant

45 grants (2022: 39) were paid to assist community groups and voluntary organisations to improve their local environment:

	2023	2022
	£	£
Avebury Cricket Club	30,000	-
Avebury Sports & Social Club	11,500	10,000
Calne Borehole Football Club	13,986	-
Chippenham Rifle & Pistol Club	-	10,000
Christian Malford Cricket Club	-	23,425
Clarendon Junior Football Club	-	10,000
Cricklade Development Foundation	17,753	-
Cricklade Petanque Club	-	25,000
Cricklade Rugby Football Club	-	35,000
Devizes Green Lane	-	10,000
Down Ampney Parochial Church Council	-	20,000
FLISCA	10,000	-
Goatacre Cricket Club	30,500	-
Harnham Parish Hall	10,000	-
Hightworth Skate Park	-	10,000
Hilmarton Jubilee Play Park	31,000	-
Lyneham Village Hall	-	52,143
New Blunsdon Community Shop	28,049	-
Purton & Cricklade Young Farmers Club	-	20,000
RWBSA – Mowers	48,715	-
St Mary's Church. Broughton Gifford	-	10,000
St Sampson's Church, Cricklade	-	12,000
Stratton St Margarets PC	12,000	-
Swondon Cricket Club	15,000	-
Swindon & Cricklade Railway	-	30,000
West Wheels Track Swindon	22,000	-
White Parish PCC	10,000	-
Wilcot Cricket Club	10,000	-
Projects under £10,000	106,490	85,055
	<u>£ 406,993</u>	<u>£ 362,623</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2023

**Link Good Neighbour Scheme Grants**

4 grants (2022: 3) each of less than £10,000 were paid to provide transport and other services to local people in need.

	2023	2022
	£	£
Projects under £10,000	<u>£ 7,124</u>	<u>£ 6,995</u>
Total grants payable	<u>£ 414,117</u>	<u>£ 370,896</u>

**9. SUPPORT COSTS**

	Charitable Activities 2023 £	Governance 2023 £	Total 2023 £	Total 2022 £
Staff costs	181,960	34,185	216,145	199,952
Premises costs	58,588	-	58,588	48,032
Depreciation	20,545	-	20,545	18,251
Other costs	131,483	33,865	165,348	113,836
	<u>£ 392,576</u>	<u>£ 68,050</u>	<u>£ 460,626</u>	<u>£ 380,071</u>

**10. STAFF NUMBERS AND COSTS**

	2023 £	2022 £
Wages and salaries	1,091,075	1,022,932
Social security costs	97,467	84,167
Pension costs - defined contribution scheme contributions	82,629	75,164
	<u>£ 1,271,171</u>	<u>£ 1,182,263</u>
The average number of staff during the year was	<u>49</u>	<u>47</u>

	Number	Number
Employees earning over £60,000		
£70,001 - £80,000	<u>1</u>	<u>1</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

11. TRUSTEES AND KEY MANAGEMENT PERSONNEL

During the year, none of the Trustees, received any remuneration (2022: Nil). No Trustee received reimbursed expenditure (2022: 1 Trustee, £100).

The key management personnel of the charity comprise the Trustees and the Leadership Team (as shown on page 2). The total employee benefits of the key management personnel of the Charity were £357,133 (2022 : £345,433).

12. TANGIBLE FIXED ASSETS - CONSOLIDATED AND CHARITY

	Freehold Land & Buildings £	Leasehold Land & Buildings £	Furniture & Fixtures £	Equipment & Vehicles £	Total £
<b>Cost</b>					
At 1 April 2022	52,001	197,448	75,977	118,606	444,032
Additions	-	-	-	9,410	9,410
Disposals	-	-	-	(11,049)	(11,049)
At 31 March 2023	<u>52,001</u>	<u>197,448</u>	<u>75,977</u>	<u>116,967</u>	<u>442,393</u>
<b>Depreciation</b>					
At 1 April 2022	2,080	30,275	70,900	79,555	182,810
Charge for the year	1,040	3,949	2,091	13,465	20,545
On disposals	-	-	-	(11,049)	(11,049)
At 31 March 2023	<u>3,120</u>	<u>34,224</u>	<u>72,991</u>	<u>81,971</u>	<u>192,306</u>
<b>Net book value</b>					
At 31 March 2022	<u>£ 49,921</u>	<u>£ 167,173</u>	<u>£ 5,077</u>	<u>£ 39,051</u>	<u>£ 261,222</u>
At 31 March 2023	<u>£ 48,881</u>	<u>£ 163,224</u>	<u>£ 2,986</u>	<u>£ 34,996</u>	<u>£ 250,087</u>

13. FIXED ASSETS INVESTMENTS

	Consolidated		Charity	
	2023	2022	2023	2022
	£	£	£	£
Share holding in:				
Wiltshire Enterprises Ltd (company 01741853)	100	100	100	100
Community First Trading Ltd (company 08360063)	-	-	100	100
	<u>£ 100</u>	<u>£ 100</u>	<u>£ 200</u>	<u>£ 200</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Community First holds unlisted investments, stated at cost, in two wholly-owned subsidiaries. Both companies are registered in England. Wiltshire Enterprises Ltd was dormant throughout the year. The wholly owned subsidiary, Community First Trading Limited, earns insurance commissions from the sale of insurance policies to Village Halls, Playing Fields and Parish Councils. It also receives subscriptions from a Bulk Oil Buying Scheme. It is the policy of the directors to pay over the whole of its profits each year to the Charity and its accounts have been consolidated in these financial statements. A summary of the trading results is shown below:

	2023	2022
	£	£
Turnover	100,975	102,183
Interest receivable	227	6
Total income	<u>101,202</u>	<u>102,189</u>
Cost of sales and administrative expenses	<u>(71,017)</u>	<u>(67,247)</u>
Profit in the year	30,185	34,942
Retained profit bought forward	-	-
Gifted to parent charity	(30,185)	(34,942)
	<u>£ Nil</u>	<u>£ Nil</u>

The assets and liabilities of the company were

Debtors	288	1,640
Cash at bank and in hand	94,402	79,914
Creditors falling due within one year	(94,590)	(81,454)
	<u>£ 100</u>	<u>£ 100</u>

As at 31 March 2023 Community First Trading Ltd had net assets of £100 and share capital of £100.

**Leasehold  
Land &  
Buildings  
£**

#### Valuation

As at 31 March 2022 and 31 March 2023

£ 100,000

The investment property was last professionally valued as at 31 March 2022. The valuation was carried out by Huw M Thomas MRICS on behalf of Huw Thomas Commercial. The market valuation was estimated having regard to the property's age, nature and type, the terms applicable to the existing lease, the terms applicable to the renewed lease and the current state of the commercial property market.

The investment property is currently leased at £10,220/annum on a five year lease with a three year break clause.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

14. DEBTORS	Consolidated		Charity	
	2023	2022	2023	2022
	£	£	£	£
<b>Due within one year</b>				
Trade debtors	105,398	94,387	105,108	92,748
Other debtors	105,799	9,947	105,799	9,947
Prepayments and accrued income	99,043	40,737	132,916	75,679
	<b>£ 310,240</b>	<b>£ 145,071</b>	<b>£ 343,823</b>	<b>£ 178,374</b>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	88,926	80,315	36,471	39,899
Taxation and social security	34,765	37,377	34,470	35,860
Other creditors	1,217	1,257	1,217	1,257
Accruals and deferred income	106,338	60,620	98,370	56,042
	<b>£ 231,246</b>	<b>£ 179,569</b>	<b>£ 170,528</b>	<b>£ 133,058</b>
<u>Deferred income</u>				
Balance at 1 April 2022			799	3,385
Amount released to incoming resources			(799)	(3,385)
Amount deferred in the year			53,958	799
Balance at 31 March 2023			<b>£ 53,958</b>	<b>£ 799</b>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund Balances at 31 March 2023 represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Consolidated</b>			
Tangible fixed assets	250,087	-	250,087
Investments	100,100	-	100,100
Current assets	680,770	1,104,477	1,785,247
Current liabilities	(231,246)	-	(231,246)
	<u>£ 799,711</u>	<u>£ 1,104,477</u>	<u>£ 1,904,188</u>
<b>Charity</b>			
Tangible fixed assets	250,087	-	250,087
Investments	100,200	-	100,200
Current assets	619,952	1,104,477	1,724,429
Current liabilities	(170,528)	-	(170,528)
	<u>£ 799,711</u>	<u>£ 1,104,477</u>	<u>£ 1,904,188</u>

17. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>GENERAL FUNDS</b>	<u>£ 199,153</u>	<u>£ 462,126</u>	<u>£ (424,936)</u>	<u>£ (14,953)</u>	<u>£ 221,390</u>
<b>DESIGNATED FUNDS</b>					
Property and fixed	361,422	-	(20,545)	9,210	350,087
Strengthening	188,234	-	-	-	188,234
Future investment	40,000	-	-	-	40,000
	<u>£ 589,656</u>	<u>£ Nil</u>	<u>£ (20,545)</u>	<u>£ 9,210</u>	<u>£ 578,321</u>

"Properties and fixed assets in use" represents the asset value of properties owned by the group, separately shown from General Funds. The amounts include the net book value of properties purchased by the charity. The transfer in the year represents the value of assets purchased.

"Strengthening Communities" represents a legacy of £188,234 that was received in previous periods. The Trustees agreed to earmark these funds to be used for Strengthening Communities and therefore transferred them into a designated fund for that purpose. The Trustees are scoping potential capital work to the Oxenwood Outdoor Education Centre and have earmarked the funds to go towards this project.

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2023

"Future investment" represents funds that the Trustees have earmarked for investing in the Charity's infrastructure in the next financial period. This includes funds to cover the cost of some replacement vehicles and other capital and repair work to the Charity's outdoor education projects.

<b>RESTRICTED FUNDS</b>	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers and investment gains/(losses)</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Youth Action Wiltshire</b>					
Fundraised income	<u>21,727</u>	<u>59,661</u>	<u>(6,886)</u>	<u>(71,188)</u>	<u>3,314</u>
<b>Community Development</b>					
Community	145,245	60,839	(119,800)	-	86,284
Village Halls	17,066	27,676	(24,131)	-	20,611
Local Councils	-	57,499	(57,499)	-	-
YAW Club Programme	-	35,122	(34,008)	6,217	7,331
Linkenholt	5,523	-	(5,523)	-	-
	<u>167,834</u>	<u>181,136</u>	<u>(240,961)</u>	<u>6,217</u>	<u>114,226</u>
<b>Encouraging Enterprise</b>					
Accelerate	55	24,888	(14,112)	-	10,831
Grants Programme	44,084	30,900	(47,591)	-	27,393
	<u>44,139</u>	<u>55,788</u>	<u>(61,703)</u>	<u>-</u>	<u>38,224</u>
<b>Tackling Disadvantage</b>					
Community Transport	11,709	40,241	(38,048)	-	13,902
Link Schemes	48,453	51,412	(55,665)	-	44,200
Splash	68,000	216,388	(244,752)	12,000	51,636
YAW Young Carers	70,000	249,214	(261,180)	28,471	86,505
Building Bridges	-	448,521	(448,521)	-	-
YAW Project Inspire	-	62,748	(92,991)	30,243	-
	<u>198,162</u>	<u>1,068,524</u>	<u>(1,141,157)</u>	<u>70,714</u>	<u>196,243</u>
<b>Grants Payable</b>					
Business Grants & Loan	17,863	-	-	-	17,863
Community Transport	-	-	-	-	-
Landfill Communities	609,091	464,941	(422,684)	-	651,348
Link Grants Fund	82,633	7,750	(7,124)	-	83,259
	<u>709,587</u>	<u>472,691</u>	<u>(429,808)</u>	<u>-</u>	<u>752,470</u>
	<u>£ 1,141,449</u>	<u>£ 1,837,800</u>	<u>£ (1,880,515)</u>	<u>£ 5,743</u>	<u>£ 1,104,477</u>

**Youth Action Wiltshire**

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

Tackles disadvantage and supports young people through difficulties, including SPLASH programmes which support young victims of crime, those struggling with challenges who may be out of education, employment and training (EET) and young carers who may have significant caring responsibilities for a family member. We also support a network of youth clubs across the county.

#### Community Development

Strengthens communities and includes a range of services which supports local communities and volunteers and brings people together to take action around their common concerns. Services include support to the Wiltshire Village Halls Association, The Wiltshire and Swindon Local Councils Network, (WALC), community organising and youth voice, Community Led Housing through the partnership Homes of Our Own. Community First administrates the Landfill Communities Fund and the Wiltshire Community Transport Development Fund and other grant programmes to improve community facilities. We also support local community transport services and LINK schemes and volunteers.

#### Tackling Disadvantage

The Building Bridges Programme tackles disadvantage and is a partnership of organisations in Wiltshire and Swindon who are helping people overcome their barriers to employment and education. The programme is jointly funded by The National Lottery Community Fund and the European Social Fund. The transfers in the year represent transfers from Youth Action Wiltshire fundraised income, which is applied to other projects helping young disadvantaged people.

#### ENDOWMENT FUNDS

The Charity has been fundraising to establish an endowment fund in relation to Youth Action Wiltshire. During the year £1,035 (2022: £1,540) was received and passed to the Wiltshire Community Foundation who hold the fund for the benefit of the Charity.

	Brought Forward	Incoming Resources	Resources Expended	Transfers and investment gains/(losses)	Carried Forward
	£	£	£	£	£
<b>SUMMARY OF FUNDS</b>					
Designated Funds	589,656	-	(20,545)	9,210	578,321
General Funds	199,153	462,126	(424,936)	(14,953)	221,390
	788,809	462,126	(445,481)	(5,743)	799,711
Restricted Funds	1,141,449	1,837,800	(1,880,515)	5,743	1,104,477
	£ 1,930,258	£ 2,299,926	£ (2,325,996)	£ Nil	£ 1,904,188

Transfers between funds represents the value of fixed assets purchased with restricted funding or the reallocation of fundraised income to direct projects.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2023**

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**18. LEASE COMMITMENTS**

The charity has financial commitments in respect of operating leases of office equipment. The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Not later than one year	<b>1,256</b>	5,622
Later than one and not later than 5 years	-	-
Later than five years	-	-
	<u><b>£ 1,256</b></u>	<u><b>£ 5,622</b></u>

**19. PENSION COMMITMENTS**

On 30 September 2019 Community First purchased Oxenwood Field Study Centre and the staff were TUPE'd across. These staff members were and remain members of the Wiltshire Pension Fund. Community First make employers contributions to this scheme. The pension came over as a new fund with no associated deficit. Wiltshire Council have agreed to act as guarantor and cover any future deficit arising on the fund and therefore no potential deficit on this fund is disclosed in these accounts. The cost of the employers contributions in the year was £21,793.

A defined contribution scheme with Royal London is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from 31 October 2014. The rate of employer contribution is 7.0%.

The cost of employers contributions in the year was £60,836.

There were outstanding pension contributions at the balance sheet date of £2,154 (2022: £8,821).

**20. RELATED PARTIES**

Various Trustees, officers and employees (and members of their families) of Community First have in their personal capacities, links with organisations which to some degree either fund or are funded by Community First. This is a large, diverse organisation reaching into the community and links are inevitable.

The Trustees monitor these links and the Company Secretary maintains a register of declared interests in order to foster a policy of transparency. The Trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the Charity's. Inspection of the register can be arranged by contacting the Company Secretary.

**21. CONTROLLING PARTY**

The Trustees consider that the charity is jointly controlled by the Trustees and that there is no ultimate controlling party.

## COMMUNITY FIRST

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### FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS

For the year ended 31 March 2023

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The work of Community First has been made possible with financial support and contributions from the following groups and organisations:

Accommodation Welfare Committee	The Inchcape Foundation
ACRE	Integrated Care Board
Active Plumbing Supplies (Malmesbury) Ltd	The Julia and Hans Rausing Trust
Avon Valley Runners	The Julius Silman Charitable Trust
AW Gale Community Trust	John Lewis plc/Waitrose
BDP Imports	JH King Charitable Trust
The Beaufort Christmas Bazaar	Knight Frank Sponsorship
Bingham Kindergarten	Lansdowne Lodge of Unity
The Blagrove Trust	The Lions Club of Bradford on Avon
Bradenstoke Solar Community Fund	The Lions Club of Devizes
Bradford on Avon Rotary Club	Mrs A Lloyd
Brewster Maude Charitable Trust	The Malthouse Nursery
Buzz Action Foundation	Mr & Mrs R McCulloch
Children's Chance	Melksham Rotary Club
Children's Choice	Melksham Town Council
Chippenham Lions	The National Lottery Reaching Communities Fund
Crapper & Sons Landfill Ltd	The National Benevolent Charity
Community Foundation	The National Lottery Community Fund
Corsham Town Council	OJM Advisory Limited
Corston Architecture	Police & Crime Commissioner for Wiltshire & Swindon
Crudwell Bike Ride	Pucklechurch Developments
Dauntsey 6 <sup>th</sup> Form Parents	Radnor Charitable Trust
DEFRA – Department of The Environment	Mr John Rendell
DWP Kickstart Programme	Salisbury City Community Lottery players
EAP Sells 2007 Trust	Stampede Sports
Easy Fundraising	St James Place Charitable Foundation
Edington Parish Council	St James Trust
E&S Shops Ltd	Seend Community Centre
The Estate of Diana Maud Jones	Sweell Mullings Ltd
The Finlay Foundation	SVO (Calne) Ltd
Friends of Youth Action Wiltshire	Tesco Groundworks
Garfield Weston Foundation	Tristenagh Trust
Greensquare Accord	Trowbridge Town Trust
Groundwork UK	TW Partners Ltd
Happy Days Childrens Charity	The Underwood Trust
Hedley Foundation	VCS Emergency Partnership
Henry C Hoare Charitable Trust	The Vernon Smith Family Charitable Trust
Hills Minerals & Waste Limited	Walker Logistics Limited
James Ware Foundation	Wiltshire Community Foundation
Warminster Lions	Wiltshire Council Area Board Youth Grants
WASP – Wiltshire & Swindon Sport	Wiltshire Council Community Led Housing
Wilkins Builders Limited	Wiltshire Council
Whatley Manor	Wiltshire Wildlife Trust
Wiltshire Association of Local Councils	Zuru Media Ltd

We would also like to acknowledge the support of all our partners.

The Charity has also benefited from the generous support of many individuals whose donations and gifts have enabled services to be maintained and expanded.

**COMMUNITY FIRST**

England & Wales - Charity number 288117

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# Accounts

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**COMMUNITY FIRST**

**(Company limited by guarantee no. 01757334  
registered charity no. 288117)**

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**COMMUNITY FIRST**

(Company limited by guarantee no. 01757334, registered charity no. 288117)

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**REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2022

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## COMMUNITY FIRST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS

For the year ended 31 March 2022

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#### Trustees

James Moody (Chairman) <sup>1</sup>  
Steve Boocock <sup>2</sup>  
Leah Campbell (from 1 June 2021)  
Piers Dibben <sup>1</sup>  
Edward Heard  
Jane James <sup>2</sup>  
Virginia Keen <sup>2</sup>  
Sanjeen Payne-Kumar (from 1 June 2021) <sup>1</sup>  
Tony Poole (resigned 6 October 2021) <sup>1</sup>  
Jane Rowell (resigned 6 October 2021) <sup>1,2</sup>  
Merope Sylvester (from 1 June 2021) <sup>2</sup>  
Victoria Walsh (from 1 June 2021) <sup>1</sup>

1. Member of the Finance Committee
2. Member of the Human Resources Committee

#### Secretary

Karen Williams

#### Key Management Personnel

Lynn Gibson (Chief Executive)  
Bernadette Lowe  
Steve Crawley  
Dawn Whiting  
Ed Plank  
David Potts  
Harry Tipple

#### Patron

HRH The Duchess of Cornwall

#### President

Mrs Sarah Troughton HM Lord-Lieutenant For Wiltshire

#### Vice Presidents

The Earl of Radnor  
Ken Whatley  
James Layton  
William Wyldbore-Smith DL

## COMMUNITY FIRST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2022

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<b>Company reg. no.</b>	01757334
<b>Charity reg. no.</b>	288117
<b>Financial Conduct Authority no</b>	FRN311971
<b>Registered office</b>	Unit C2 Beacon Business Centre, Hopton Park Devizes Wiltshire SN10 2EY
<b>Registered Auditor</b>	David Owen & Co 17 Market Place Devizes Wiltshire SN10 1HT
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  Lloyds TSB Bank plc 38 Market Place Devizes Wiltshire SN10 1JD
<b>Solicitors</b>	Awdry, Bailey and Douglas 33 St. John's St Devizes Wiltshire SN10 1BW

### TRUSTEES' REPORT For the year ended 31 March 2022

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The members of the Board of Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report which includes the administrative information set out on pages 1 & 2 and the audited financial statements for the year ended 31 March 2022 which have been prepared in accordance with the 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 (FRS102) effective 1 January 2019.

#### **Structure, Governance and Management**

Community First was founded in 1965 as the Community Council for Wiltshire, incorporated as a company limited by guarantee (registered in England and Wales) in September 1983 and registered as a charity in November 1983. Since 2008 HRH the Duchess of Cornwall has been Patron of Community.

We employ 28 Full Time, 14 Part time, 21 Sessional/variable contracted staff, 10 Trustees (as of April 2022)

Membership of the Charity is comprised of supporting groups and individuals drawn from local communities, statutory bodies and parish and town councils in Wiltshire and Swindon. Community First is a part of the Rural Community Action Network, which operates through Rural Community Councils in each of England's shire counties, supporting the work of the voluntary sector in rural communities and market towns. The network is known nationally as ACRE (Action with Communities in Rural England). The governing documents of the Charity are its Memorandum and Articles of Association. Governance of Community First is through a Board of Trustees elected by the membership at the AGM. The Board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The President and Vice Presidents are elected annually, and Trustees are elected for a three-year term. Additional Trustees may be co-opted by the Board for a 12 month period until the next AGM. Trustees may be elected for two terms of three years - i.e. six consecutive years. A Trustee may be re-elected for an additional term of three years. All new Trustees take part in a formal induction programme and receive appropriate training.

The Board meets formally five times a year. It regularly reviews its structure, the individual and corporate responsibilities of Board members and the skills and expertise that they bring to the Charity, through its strategic planning process.

The two Board Committees involving Trustees and senior management staff, have delegated responsibility for Finance and Human Resources.

The Finance Committee is chaired by a Trustee with financial knowledge and experience and holds responsibility for financial oversight and protecting the assets of the Charity, including the principal assets, its property at Beacon Business Centre in Devizes and Oxenwood Outdoor Education Centre. The Committee reviews all financial reports in advance of Board meetings and monitors the overall financial position of the Charity.

The Human Resources (HR) Committee has responsibility for the development of HR policies and all Human Resources related Governance issues. The Committee recognises that a strong well managed Human Resources function is central in supporting the staff team.

All Trustees play an important role in guiding the strategic development of the Charity, monitoring the operating environment and risk management, identifying growth opportunities, leading on policy development, deciding on future priorities and ensuring that the Charity is sustainable.

## COMMUNITY FIRST

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### TRUSTEES' REPORT

For the year ended 31 March 2022

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The Leadership Team comprises of seven Managers and the specialist accountancy services is outsourced to Monahans. The Leadership team holds responsibility for implementing Board policy, carrying out decisions of the Board, managing the assets of the Charity, strategic planning and development, advising Trustees on all matters pertaining to the effective running of the Charity, and for overall business management and development.

The staff team is organised into five teams reflecting the strategic objectives of the Charity.

The Charity has four subsidiary companies, one of which, Community First Trading Ltd, undertakes insurance and bulk fuel agency work, generating a profit of £34,942 which was gift-aided to the Charity. The other three subsidiaries, Wiltshire Enterprises Ltd together with Wiltshire Community Jobs and Youth Action Wiltshire (companies limited by guarantee) were dormant during the year as activities were undertaken directly by the Charity.

In addition to its Trustees, none of whom receive remuneration, the Charity benefits greatly from the active involvement of many volunteers who contribute their time and skills on sub-committees of the Board of Trustees, and as fundraisers and ambassadors of the Charity.

#### **Pay policy for senior staff**

The senior management team comprises of the Trustees and key management personnel of the charity who are in charge of directing and controlling, running and operating the charity on a day to day basis. As mentioned above, all trustees give their time freely and no trustee received remuneration during the year. Details of trustee expenses are disclosed in note 11 to the accounts. The pay of senior staff is reviewed regularly and adjusted based on the circumstances of the charity.

#### **Risks**

Trustees, in conjunction with the Leadership team, have identified and reviewed the major risks to which the Charity might be exposed. It has designed a number of management and financial strategies which seek to mitigate the effects of such threats to Community First. This recently included the COVID-19 virus and a specific Human Resources Plan for 2021/2022, financial risks and asset and property management risks.

#### **Responsibilities of the Members of the Board of Trustees**

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 charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- comply with applicable accounting standards, 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the

**TRUSTEES' REPORT**  
**For the year ended 31 March 2022**

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Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statements as to disclosure of information to auditors**

So far as the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the charity's auditors are unaware, and
- the Trustees have taken all steps 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.

**Objectives and Activities**

Community First's Vision is Vibrant Communities, Brighter Futures with a mission to Connect Communities, Encourage Enterprise, Tackle Disadvantage and Inspire Innovate and Deliver Excellence.

**Public benefit**

The Charity's activities described above demonstrate the delivery of public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance when reviewing the Charity's objectives and activities.

**Generation of funds - Fundraising and Publicity**

Fundraising remains a crucial aspect for our sustainability with a target of £364,900 over the next 12 months, compared to a target of £357,000 in 2021/2022. While we have a significant amount of unsecured income built into the restricted service budgets, the targets are pragmatic and realistic and costs will be cut if targets are not met.

**Employees and volunteers**

Community First is committed to providing equality and fairness for all in its employment and to not discriminate on the grounds of any protected characteristic as defined in the Equality Act 2010.

The Trustees would like to express their gratitude for the hard work, dedication and commitment of the excellent staff teams working in all parts of the Charity.

**Impact of COVID-19 and Key Achievements**

The organisation has managed the effect of the pandemic effectively and adapted its delivery and working arrangements over the past 12 months. We are now operating a hybrid model in the office with a blend of office and home working mix. We will continue to follow government guidance.

**Oxenwood Outdoor Education Centre** - was the area of most concern having had its main source of income from schools residentials, wiped out almost overnight. We worked hard to replace funding. Traded bookings are now returning, and the calendar now shows a strong calendar of booking for the next 12 months and beyond. We finished the year with a small surplus for the year. Thanks to the incredible effort by all the staff team, we can be proud that we have offered essential support at the Centre to many young people who really needed it throughout the pandemic. 188 free to access group work outdoor education sessions were provided for vulnerable & disadvantaged young people, including 6 residential projects. 424 vulnerable & disadvantaged young people benefited from free to access outdoor education activities. When these were an approved youth work activity 48 traded day & 13 residential projects were provided for schools & youth groups.

### TRUSTEES' REPORT

For the year ended 31 March 2022

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**Central Services and Strategic Development** - Financially, the organisation remains in a healthy position. At the end of March 2022 our free reserve were 5.15 months cover at £199,153. Over £420,000 of new income was identified and secured to deliver services across the county.

The organisation has worked hard to advocate for the VCSE sector within the new Integrated Care System development. We have a set both on the VCSE system wide partnership and have alongside Wessex Community Action developed a Wiltshire 'Place' based VCSE Leaders Alliance.

**Community Development** – The Community Information Champions programme has now come to end and during the lifetime of the programme it reached 851 people. We began a new Rural Youth Programme in partnership with Wiltshire Council across five Area Board localities which will continue for the next 12 months. Youth consultants supported the rural youth project as well as a second new youth project delivered in Friary estate. Connect 2 Wiltshire, a Community Lottery funded programme, is also now complete. The project has surpassed all targets with 2025 people engaged, 448 new volunteers recruited, 59 community organisers trained, 206 community leaders trained, 10 social hubs created. This year we have listened to over 50 Building Bridges participants to gain feedback on the value of the programme. The Reducing Cancer Inequalities listening project, funded by the CCG, was carried out across multiple rural locations in Bath and North East Somerset and Wiltshire between April-July 2021. Community Organisers carried out 209 individual listenings through door knocking activity to hear about peoples experience f access to services relating to cancer support. 66% of listenings were in rural Wiltshire

**Local Councils Support** - 232 Council in the WALC Membership – 2021/22 (increase of 2). 185 In-house training events and 108 Partner training events

**Link schemes** – The Link Audit 2021 showed that the network is slowly recovering from the impact of the pandemic with more journeys and volunteers returning to support the service. The audit showed the network now supports 1,567 volunteer drivers, with an Economic value of Link volunteer hours in 2021 being £1,010,929 (based on £12.48/ hr). 81,004 hours worked by volunteers in 2021. In 2021 the network carried out 23,136 tasks and journeys. Community First continues to provide support to the network around governance, networking and volunteer recruitment.

**Village Halls and Community Buildings** - We have continued to support Village Halls and Community Centres through the Wiltshire Village Halls Association offering support to access government grants and financial support and advice on interpreting safety guidance including webinars on re-opening community groups safely. The village halls service increased its membership to 183 members, (6 new members in 2021). 90 local halls completed the national village halls survey for ACRE

**Community Grants and Landfill** - The grants support we provide remain essential to building the fabric of communities. The Bradenstoke Solar Panel Grants Scheme in 2021/22 allocated £21,615 for environmental, green and local community projects. Landfill Projects were funded from April 2021 March to 2022 awarding £362,623 through the Landfill Communities Fund. The LEADER programme ended in December 2020.

**Building Bridges** – Due to the success of the first two phases of Building Bridges, the National Lottery Community Fund and European Social Fund have granted a further extension of the programme delivery through to the end of January 2023.

Using a bespoke model developed for us by economists from the Department for Business, Energy and Industrial Strategy, we can demonstrate that the programme has now generated over £10m of direct economic benefit to Swindon & Wiltshire since its launch in 2016.

The model also shows that the programme has a cost benefit ratio of 1.57 – so for every £1.00 invested, it generates an economic benefit of £1.57. Pre-pandemic the cost benefit ratio was even

### TRUSTEES' REPORT For the year ended 31 March 2022

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higher at 1.71 and there is quarter-on-quarter recovery back towards that level. Feedback from economists is that even the current level of performance is fantastic result for a programme of this nature.

By the end of March 2022, our progress included:

- The programme has supported 1635 eligible participants to date and over the last year we have actively supported an average of 285 people
- Well over half (59%) of our participants have achieved a positive outcome with the programme:
  - 25% have moved into employment
  - 31% have moved into education (including 279 NEET or At-Risk re-engaging with education)
  - 3% were economically inactive and have moved into job search
- Our participant demographics show we are supporting the hardest to reach:
  - 84% of our participants were classed as being disadvantaged
  - 59% had disabilities or long-term health issues
  - 45% lacked basic skills in maths and English
  - 24% were long-term unemployed
  - 19% are from areas of multiple deprivation
  - 10% were ex-offenders
  - 5% were homeless
- 53% of participants are Under 25 and 13% are Over 50
- As part of their journey:
  - 66% have gained new skills awards or qualifications
  - 27% have undertaken structured volunteering
  - 24% have accessed debt or financial advice support
  - 13% have undertaken work experience
  - 13% have accessed travel training

Throughout the last year, the programme has continued to receive quarterly audits by both the National Lottery Community Fund and the DWP European Social Fund Managing Authority and all have been passed with no issues identified. In addition, the programme also had two full Article 127 Audits by the DWP Managing Authority during the year and again no issues were identified.

#### **Youth Action Wiltshire**

217 newly referred young carers, were enabled to co-produce a support plan. 231 young carers accessed intensive 1:1 mentoring or coaching programmes. Despite ongoing restrictions due to the COVID-19 pandemic, 408 young carers accessed face to face respite & support groups. With a total of 1,353 face to face respite places attended. 30 young carers accessed remote group webinars, with a total of 170 webinar places attended. 17 young carers requested & accessed our internally funded counselling provision, an additional 6 have been referred & are currently on the waiting list. 62 young carers requested & received intensive help/support with education. 173 young carers requested & received Information, Advice & Guidance (I.A.G). Following our interventions;

92% of young carers accessing support reported an increase in their health & wellbeing.

**Splash** - 240 newly referred young people 'facing challenges in their lives', were enabled to co-produce a support plan. 339 young people accessed face to face group work sessions. With a total of 897 places attended on face to face positive activities. 144 young people accessed remote group webinars, with a total of 313 webinar places attended. 315 young people accessed 1:1 support, with a total of 886 1:1 sessions attended. 23 young people requested & accessed our internally funded counselling provision,

**TRUSTEES' REPORT**  
**For the year ended 31 March 2022**

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Results from our latest anonymised survey show the following outcomes for young people accessing Splash provision;

Self-confidence, belief in themselves and in their abilities increased. 98% indicated an increase in happiness 95% in feelings of inclusion and 88% a sense of reduced isolation.

**Inspire** -54 young people, of which 18 who were Not in Education, Employment or Training (NEET) & 36 who were at significant risk of becoming NEET engaged with intensive support. Alongside comprehensive 1:1 support, 71 face to face day groups and 2 residential projects were delivered. 32 young people left the project during the year, 82% of these into a place in Education, Employment or Training (EET).

88% of young people engaging with Project Inspire reported an increase in their self-assessed mental health.

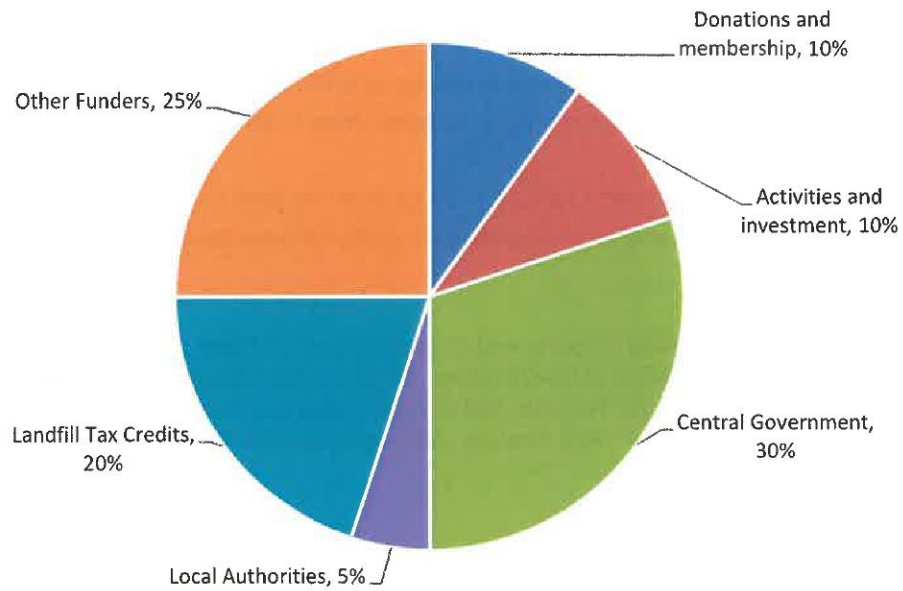
**Youth Club** - We have provided a blended mix of remote & face to face training for 64 Youth Leaders & 27 Young Leaders covering; Emergency first aid, Food hygiene, Leadership, Safeguarding, Health & Safety, Listening & Community Organising & 'How To Run' group work sessions. We offered intensive set-up support for 4 new groups throughout their planning stage & launched a total of 9 monthly term-time local youth carers face to face clubs. We provided wide ranging support for 18 groups to successfully re-launch face to face group work sessions following the Covid-19 pandemic. We also continued to provide outreach staffing for Box & Old Sarum Youth Clubs and provided governance, volunteer recruitment & fundraising support for 9 groups. In excess of £20,000 of funding has been raised to sustain & broaden local youth clubs. Working with Wiltshire Council's Local Area Boards, we have engaged with 674 people across 50 locations to seek their views on local youth work needs.

**Financial Review**

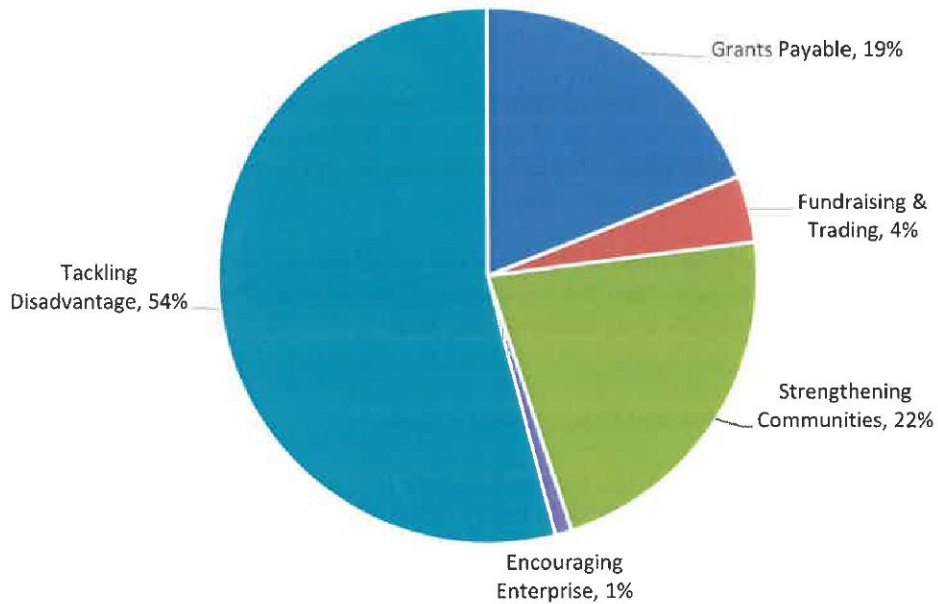
The year's total incoming resources of £2,137,356 were 3% lower than 2020/21 whilst the year's total resources expended of £1,997,058 were 5% lower than in 2020/21. An analysis of incoming resources and resources expended is shown in the charts on page 9.

TRUSTEES' REPORT  
For the year ended 31 March 2022

Income Resources £2,137,356



Resources Expended £1,997,058



The changes in operating income and the expenditure resulted in a £150,298 positive movement in funds (2020/21: surplus of £115,180).

## COMMUNITY FIRST

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### TRUSTEES' REPORT For the year ended 31 March 2022

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The decrease in operating income was mainly due to reduction of grant income from Wiltshire Council and the National Lottery Community Fund. Lower expenditure was mainly caused by a reduction in grants payable from £512,846 to £373,896.

The net movement in funds for the year was a surplus of £150,298 (2020/21: £115,180). Unrestricted free reserves (i.e. excluding designated funds) increased from £149,520 to £199,153.

Although the Charitable Group held £1,603,434 as cash at the year end, the majority of these funds were held for restricted purposes, most notably over £600,000 was held for the Landfill Communities Fund (see Note 17).

The designated fund representing property and fixed assets is not freely available to spend and has been excluded from the calculation of free reserves. Similarly, the Strengthening Communities fund was created from a legacy and the Trustees feel a moral obligation to spend this gift on an identifiable project which would otherwise not have funding. Although this project has not yet been fully identified the funds are not freely available.

The reserves policy agreed by Trustees is:

General or "free" reserves, defined as all unrestricted and undesignated funds readily available for spending are to be maintained at a level designed to protect the Charity's work against risks relation to:

- Income reliability
- Expenditure flexibility
- Specific known liabilities

Reserves should cover 3-6 months of expenditure on central costs (around £32,000 per month) as well as central service redundancy costs (as 31 March 2022 this was around £33,000). Community First also owns assets that could be used if readily available funds were not enough to cover any large liabilities.

Designated funds are set aside by Trustees for particular purposes as described in note 17 of the financial statements. These funds include the book value of property and fixed assets in use of the Charity's activities and the Strengthening Communities fund.

#### Plans for the Future

The key Strategic Priorities for the next financial year include:

- Ensure the reserves levels increase and are in the range of 3-6 month's cover
- Continue to develop a hybrid model for office and home working and the development of rental opportunities of spare office space
- Continue to review investment opportunities
- Appoint at least two new Trustees and complete the Governance review including a review of assets and property governance
- Review the Finance IT systems in partnership with Monahans
- Continue to develop new partnerships and collaboration including the VCSEP partnership and the new Integrated Care System (ICS), Integrated Care Alliance (ICA) and the VCS role within it.

**TRUSTEES' REPORT**  
**For the year ended 31 March 2022**

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- Prepare for new Government programmes such as Levelling Up and the Shared Prosperity Funds
- Ensure the work we do is celebrated and understood including the implementation of the new Communications and Fundraising strategies
- Secure £364,900 of new income over the next 12 months
- Develop a comprehensive Asset Management Review
- Undertake a feasibility study of youth club insurance being added as an offer to our Community Insurance Services.
- Secure at least £35,000 in surplus income from Community Insurance services
- Secure at least £20,000 in surplus income from BOLD creative services
- Update the personal development training across the staff and Trustee teams
- Deliver the fundraising and communications plans

**Outdoor Education**

- Implement a new staffing structure for growth and capacity
- Achieve the LOTC Quality Mark, including new ways of engaging schools & young people in planning their outdoor education programmes.
- Continue to promote to new markets to grow income
- Produce architectural plans for the Oxenwood Outdoor Education centre Capital build

**Youth Action Wiltshire**

- Build affiliation and the volunteer base of the Youth Clubs network and help secure the funding required to provide the provision they need.
- Increase capacity in our young carers service and respond to the new Wiltshire Council tender
- A minimum of 200 newly referred young carers are enabled to create a support plan
- An evening, weekend & school holiday, face to face respite programme is provided for young carers recognised as most vulnerable.
- Webinars & local face to face young carers clubs, provide an offer of respite for all registered young carers
- A minimum of 350 young people facing challenge in their lives, engage with & benefit from Splash provision.
- A minimum of 50 Youth Leaders & 30 Young Leaders complete accredited training courses through our 'free to access' programme.
- A minimum of 15 youth groups are supported with fundraising, governance & via outreach staffing

**Community Development**

- Continue to expand the membership of Wiltshire Association of Village & Community Hall
- Continue to embed the Get Out, Get Active GOGA Sport England programme using Community Buildings and village halls for health activity - create new sustainable physical activity for 20 people, (60 inactive people (both disabled & non-disabled) over 3 years)
- Strengthen volunteer support through Volunteer Connect
- Strengthen the MIDAS training offer with an income target of at least £11,000
- Ensure facilities are improved locally through Community Landfill Grants and administration meets regulatory requirements - Project Approval target for 2021/22 £350,000 for Landfill grants
- Continue to meet the needs of the Wiltshire Association of Local Councils (WALC), including a comprehensive training offer for new Councillors and clerks and recruit an assistant

**TRUSTEES' REPORT**

**For the year ended 31 March 2022**

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- Continue the Rural Youth project
- Continue the Friary Estate Youth project
- Continue to support the Community Transport and Link schemes
- Secure funding to deliver a Health Connections project and aim to embed this style of service
- Continue to support the Building Bridges project through listening's
- Support the new Community Led Housing HUB

**Building Bridges**

The Building Bridges programme will end in January 2023 and the target is for 40% of the participants it has supported since the start to have achieved positive outcomes with a minimum of:

- 228 having moved into education
- 183 who were unemployed on joining having moved into employment
- 282 who were economically inactive on joining moving into employment or job search

As the Building Better Opportunities (BBO) programme funding from the European Social Fund and The National Lottery Community Fund must end in early 2023, the programme team will:

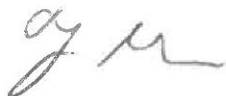
- Ensure all regulatory and audit requirements are met satisfactorily through to the end of programme delivery
- Ensure the BBO Programme close-down governance requirements are met in full and programme records are securely archived until April 2034
- Continue to seek potential successor funding to enable programme delivery to continue into future years
- If it isn't possible to identify successor funding, the programme team will work individually with each participant to identify alternative support that can help them progress towards their personal goals

**Annual General Meeting**

The Annual General Meeting of the members of Community First will be held on 12<sup>th</sup> October 2022

This report has been prepared having taken advantage of the Small Companies exemption in the Companies Act 2006.

By order of the Board of Trustees



James Moody  
**Chairman of the Board of Trustees**

**2 August 2022**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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### **Opinion**

We have audited the financial statements of Community First ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs at 31 March 2022 and of its incoming resources and application of resources 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 the Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **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 Auditor's 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 related 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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; or

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, 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 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 company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST

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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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of laws and regulations that affect the charitable company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the Companies Act, the Charities Act, data protection legislation and employment legislation.
- We enquired of the trustees, reviewed correspondence with the Charity Commission and reviewed trustees' meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.
- We gained an understanding of the controls that the trustees have in place to prevent and detect fraud. We enquired of the trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: misappropriation of cash and other assets, undisclosed related party transactions outside the normal course of business and misstatement of the investment property valuation
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above.
- The engagement partner considers the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.
- We enquired of the trustees about actual and potential litigation and claims
- We obtained independent confirmations from your bank regarding balances at the year-end in addition to any outstanding charges
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and other adjustments throughout the period and assessed whether the judgements made in making accounting estimates were indicative of a potential bias. We also carried out a review for transactions outside the normal course of business.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST

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Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities).

This description forms part of our auditor's report.

David Owen & Co is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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.



David Owen & Co  
Statutory Auditors  
Chartered Accountants  
17 Market Place  
Devizes  
Wiltshire  
SN10 1HT

Date: 15 August 2022 .....

COMMUNITY FIRST (company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (including income & expenditure account)  
For the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOMING RESOURCES</b>						
<i>Income</i>						
Donations and legacies	2	39,171	175,818	1,540	216,529	160,284
Trading activities	3	123,260	94,659	-	217,919	220,830
Membership and affiliation fees		1,289	8,280	-	9,569	9,472
Charitable activities	4	152,138	1,530,078	-	1,682,216	1,809,779
Investment income	5	10,268	55	-	10,323	10,732
<i>Other incoming resources</i>						
Gain on disposal of fixed assets		600	200	-	800	1,200
<b>TOTAL INCOMING RESOURCES</b>		<b>326,726</b>	<b>1,809,090</b>	<b>1,540</b>	<b>2,137,356</b>	<b>2,212,297</b>
<b>RESOURCES EXPENDED</b> 7						
Fundraising and publicity		-	5,603	1,540	7,143	1,797
Commercial trading operations		77,705	-	-	77,705	69,491
Charitable activities						
Strengthening Communities		157,832	284,295	-	442,127	480,786
Encouraging Enterprise		102	386,208	-	386,310	600,785
Tackling Disadvantage		14,851	1,068,922	-	1,083,773	944,258
<b>TOTAL RESOURCES EXPENDED</b>		<b>250,490</b>	<b>1,745,028</b>	<b>1,540</b>	<b>1,997,058</b>	<b>2,097,117</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>76,236</b>	<b>64,062</b>	<b>-</b>	<b>140,298</b>	<b>115,180</b>
Gain on revaluation of investment property		10,000	-	-	10,000	-
Transfers between funds		7,000	(7,000)	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>93,236</b>	<b>57,062</b>	<b>-</b>	<b>150,298</b>	<b>115,180</b>
<b>RECONCILIATION OF FUNDS:</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>	17	<u>£ 695,573</u>	<u>£ 1,084,387</u>	<u>£ Nil</u>	<u>£ 1,779,960</u>	<u>£ 1,664,780</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£ 788,809</u>	<u>£ 1,141,449</u>	<u>£ Nil</u>	<u>£ 1,930,258</u>	<u>£ 1,779,960</u>

The notes on pages 19 to 37 form part of these financial statements

**COMMUNITY FIRST (Company registration 01757334)**

**BALANCE SHEET**  
As at 31 March 2022

	Notes	Consolidated		Charity	
		2022	2021	2022	2021
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	261,222	267,619	261,222	267,619
Investments	13	100	100	200	200
Investment property	13	100,000	90,000	100,000	90,000
		<u>361,322</u>	<u>357,719</u>	<u>361,422</u>	<u>357,819</u>
<b>CURRENT ASSETS</b>					
Debtors	14	145,071	257,120	178,374	296,232
Cash at bank and in hand		1,603,434	1,425,245	1,523,520	1,333,418
		<u>1,748,505</u>	<u>1,682,365</u>	<u>1,701,894</u>	<u>1,629,650</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<b>(179,569)</b>	<b>(260,124)</b>	<b>(133,058)</b>	<b>(207,509)</b>
<b>NET CURRENT ASSETS</b>		<u><b>1,568,936</b></u>	<u>1,422,241</u>	<u><b>1,568,836</b></u>	<u>1,422,141</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES / NET ASSETS</b>		<u><b>£ 1,930,258</b></u>	<u>£ 1,779,960</u>	<u><b>£ 1,930,258</b></u>	<u>£ 1,779,960</u>
<b>FUNDS</b>					
Restricted funds	17	1,141,449	1,084,387	1,141,449	1,084,387
Unrestricted funds:					
Designated funds		589,656	546,053	589,656	546,053
General funds		199,153	149,520	199,153	149,520
		<u>£ 1,930,258</u>	<u>£ 1,779,960</u>	<u>£ 1,930,258</u>	<u>£ 1,779,960</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022 although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

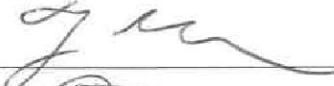
The annexed notes form part of these financial statements

**BALANCE SHEET**  
**As at 31 March 2022**

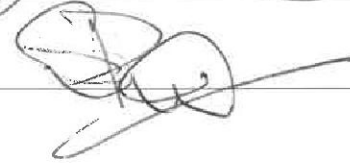
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The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies. They were approved and authorised for issue by the Trustees on 2 August 2022.



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JAMES MOODY, Chair

SANJEEN PAYNE KUMAR, Trustee

COMMUNITY FIRST

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the year ended 31 March 2022

	Note	2022 £	2021 £
<b>Cash flow from operating activities (see below)</b>		<b>£ 180,517</b>	<b>£ 36,155</b>
<b>Cash flow from investing activities</b>			
Proceeds from the sale of property, fixtures and equipment		(800)	(1,200)
Purchase of fixed asset additions	12	(11,851)	(35,059)
Investment income received	5	10,323	10,732
<b>Net cash used in investing activities</b>		<b>£ (2,328)</b>	<b>£ (25,527)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>178,189</b>	<b>10,628</b>
Cash and cash equivalents bought forward		1,425,245	1,414,617
Cash and cash equivalents carried forward		<b>£ 1,603,434</b>	<b>£ 1,425,245</b>
<b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH</b>		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
Surplus / (deficit) for the year		<b>140,298</b>	115,180
Depreciation charges	12	<b>18,248</b>	12,957
Dividends interest and rents from investments	5	<b>(10,323)</b>	(10,732)
Loss / (Profit) on sale of fixed assets		<b>800</b>	1,200
Decrease / (increase) in debtors	14	<b>112,049</b>	(30,695)
Increase / (decrease) in creditors	15	<b>(80,555)</b>	(51,755)
		<b>£ 180,517</b>	<b>£ 36,155</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2022**

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**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year unless otherwise stated.

***(a) Basis of accounting***

The financial statements of the charity, which is a public benefit entity, 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) and the Charities Act 2011. The accounts have been prepared under the historical cost convention, modified to include certain items at fair value and on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements have been prepared in Sterling.

The financial statements have been consolidated to include the results of Community First Trading Ltd, a wholly owned subsidiary of Community First.

No separate Statement of Financial Activities or Income and Expenditure Account have been presented for the Charity alone as permitted by paragraph 408 of the Companies Act 2006.

***(b) Fund accounting***

General reserves are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of designated funds is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of the various restricted funds is set out in the notes to the financial statements. It is the Charity's policy to transfer funds from general reserves to eliminate deficits incurred by services funded from restricted funds which will not be recoverable from future restricted income.

Endowment funds are restricted funds received for the specific purpose of establishing a donor advised fund with The Community Foundation to be invested where only the income generated can be expended to benefit Youth Action Wiltshire services. The funds have been invested with The Community Foundation's other endowment funds.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2022**

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***(c) Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are accounted for when received and related gift aid when receivable. Legacies are accounted for when received or when entitlement arises, it is reasonably certain they will be received and amounts can be measured with sufficient reliability.

Membership income is included in the Statement of Financial Activities in the year of receipt.

Grants receivable are recognised in full in the Statement of Financial Activities in the year to which they relate.

Income from government grants are recognised at fair value when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Rental income is included when receivable.

Trading income is included when receivable. This includes insurance administration fees, oil bulk-buying commission, and branding and design work.

***(d) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs, which include management and administration costs incurred in the Charity's office and governance costs, which are the costs associated with the governance arrangements of the Charity, have been allocated to the Charity's activities based on office space occupied, time spent and resources managed.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the audit fees and costs linked with the strategic management of the charity.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2022**

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Expenditure directly attributable to a specific activity category (e.g. charitable activities, governance costs) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

**(e) Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost or valuation.

Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is charged so as to write off the full cost or valuation over their expected useful lives at the following rates:

- Freehold & leasehold buildings      2% of cost per annum
- Office equipment                              20% of cost per annum
- Fixtures & fittings                            10% to 20% of cost per annum
- Motor vehicles                                20% of cost per annum

**(f) Investments**

Investment properties are valued at market value. Fixed asset investments are valued at cost.

**(g) Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term liquid investments.

**(h) Debtors and creditors receivable / payable**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or reliably estimated. Creditors and provisions are normally recognised at the settlement amount.

**(i) Irrecoverable VAT**

Due to partial exemption and the receipt, for VAT purposes, of non-business income, some VAT input tax is irrecoverable. This is allocated in the accounts as part of support cost.

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

#### *(j) Financial Instruments*

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of investments which are measured at fair value.

#### *(k) Leases*

Operating lease rentals are charged to the income and expenditure account as incurred.

#### *(l) Pension schemes*

A defined contribution scheme with Royal London (previously known as Scottish Life) is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from November 2014. The rate of employer contribution is 7.0%.

#### *(m) Tax*

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### *(n) Going concern*

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

## 2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
General donations	38,933	175,440	1,540	215,913	105,596
HMRC Job Retention	238	378	-	616	54,688
	<u>£ 39,171</u>	<u>£ 175,818</u>	<u>£ 1,540</u>	<u>£ 216,529</u>	<u>£ 160,284</u>

COMMUNITY FIRST

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NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2022

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3. INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Events	-	31,861	31,861	8,822
Expenses recovered	-	2,930	2,930	4,012
Other earned income	35,830	59,868	95,698	65,504
Insurance administration fees	87,430	-	87,430	90,486
Other miscellaneous income	-	-	-	52,006
	<u>£ 123,260</u>	<u>£ 94,659</u>	<u>£ 217,919</u>	<u>£ 220,830</u>

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	<i>Total Funds 2021 £</i>
<b>Grants:</b>				
ACRE	-	1,000	1,000	2,700
BBC Children In Need	-	-	-	12,827
Blagrave Trust	2,500	45,620	48,120	40,000
Bradenstoke Solar Community Fund	-	57,500	57,500	57,000
Carers Support Wiltshire	-	78,892	78,892	55,000
Community Foundation	-	11,325	11,325	7,197
DEFRA	13,095	28,000	41,095	41,095
Department for Digital, Culture, Media & Sport	-	-	-	17,361
Department for Work and Pensions	5,054	13,166	18,220	
Family Trusts and Various Small Grants	10,145	400	10,545	19,224
Greensquare Housing	-	12,000	12,000	12,000
Groundwork UK	-	-	-	75,000
Henry Smith Charity	-	29,800	29,800	29,900
Landfill Tax Credits (redistributable grants)	-	445,472	445,472	358,111
Macmillan Cancer Support	-	-	-	19,521
National Lottery Community Fund	-	40,376	40,376	155,254
National Lottery Community Fund / ESF	-	473,535	473,535	412,379
Police & Crime Commissioner for Wiltshire	-	110,706	110,706	110,706
Primary Care Trusts	-	34,258	34,258	24,500
Underwood Trust	-	25,000	25,000	40,000
Wessex Community Action	7,000	-	7,000	
Wiltshire and Swindon Sports CIC	-	15,180	15,180	18,975
Wiltshire Council	12,663	103,224	115,887	221,798
Wiltshire Wildlife Trust	-	4,524	4,524	33,201
Total grants	<u>50,457</u>	<u>1,529,978</u>	<u>1,580,435</u>	<u>1,763,749</u>
<b>Fees:</b>				
Oxenwood and Linkenholt	101,681	100	101,781	46,030
	<u>£ 152,138</u>	<u>£ 1,530,078</u>	<u>£ 1,682,216</u>	<u>£ 1,809,779</u>

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2022

5. INCOME FROM INVESTMENTS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Bank interest	48	55	103	512
Rental Income	10,220	-	10,220	£ 10,220
	<u>£ 10,268</u>	<u>£ 55</u>	<u>£ 10,323</u>	<u>£ 10,732</u>

6. NET INCOME / EXPENDITURE FOR THE YEAR

	2022 £	2021 £
Net income / expenditure for the period includes		
Depreciation	18,248	12,957
Professional indemnity insurance	2,915	1,190
Fees payable to auditor		
Audit work	12,754	11,500
Non - audit work	2,350	9,795
Audit work re subsidiary	750	1,950
Non - audit work re subsidiary	2,878	-

7. ANALYSIS OF EXPENDITURE

	Activities directly undertaken 2022 £	Grants (see Note 8) 2022 £	Support Costs (see Note 9) 2022 £	Total 2022 £	Total 2021 £
<b>Cost of generating funds</b>					
Fundraising costs	7,143	-	-	7,143	1,797
Trading Company	57,741	-	19,964	77,705	69,491
	<u>64,884</u>	<u>-</u>	<u>19,964</u>	<u>84,848</u>	<u>71,288</u>
<b>Charitable activities</b>					
Strengthening Communities	354,384	-	87,743	442,127	480,786
Encouraging Enterprise	20,515	363,901	1,894	386,310	600,785
Tackling Disadvantage	806,308	6,995	270,470	1,083,773	944,258
	<u>1,181,207</u>	<u>370,896</u>	<u>360,107</u>	<u>1,912,210</u>	<u>2,025,829</u>
	<u>£ 1,246,091</u>	<u>£ 370,896</u>	<u>£ 380,071</u>	<u>£ 1,997,058</u>	<u>£ 2,097,117</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### 8. GRANTS PAYABLE

During the year the following institutional grants were made:-

##### Community Transport Development Grants

3 grants (2021: 1) of less than £10,000 was paid to a voluntary organisation to improve the local environment:

	2022		2021
	£		£
Projects under £10,000	£ 1,278	£	500

##### Landfill Community Funds Grant

39 grants (2021: 57) were paid to assist community groups and voluntary organisations to improve their local environment:

	2022		2021
	£		£
Atworth Village Hall	-		10,000
Avebury Sports & Social Club	10,000		33,000
Chippenham Rifle & Pistol Club	10,000		-
Christian Malford Cricket Club	23,425		-
Clarendon Junior Football Club	10,000		-
Cricklade Bowls Club	-		10,000
Cricklade Petanque Club	25,000		-
Cricklade Rugby Football Club	35,000		-
Cricklade Leisure Centre	-		27,000
Devizes Green Lane	10,000		-
Devizes Town Football Club	-		10,000
Down Ampney Parochial Church Council	20,000		-
Goatacre Cricket Club	-		15,200
Hightworth Skate Park	10,000		-
Lyneham Village Hall	52,143		-
Manton Community Outdoors	-		10,000
Purton & Cricklade Young Farmers Club	20,000		-
Purton PCC	-		27,000
RWBSA – Mowers	-		27,460
Salisbury Rugby Football Club	-		10,000
South Wraxall Village Hall	-		10,000
Southwick Village Hall	-		10,000
St Martin's Church, Bremhill	-		10,000
St Mary's Church, Broughton Gifford	10,000		-
St Michael Church, Kington	-		18,000
St Michael's Church, Lyneham	-		41,000
St Sampson's Church, Cricklade	12,000		30,000
Swindon & Cricklade Railway	30,000		-
The Warminster Athenaeum Centre	-		10,000
Westbury Community Project	-		52,000
Projects under £10,000	85,055		144,167
	<b>£ 362,623</b>	£	<b>504,827</b>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### Link Good Neighbour Scheme Grants

3 grants (2021: 5) each of less than £10,000 were paid to provide transport and other services to local people in need.

	2022	2021
	£	£
Projects under £10,000	<u>£ 6,995</u>	<u>£ 7,519</u>
Total grants payable	<u>£ 370,896</u>	<u>£ 512,846</u>

#### 9. SUPPORT COSTS

	Charitable Activities 2022 £	Governance 2022 £	Total 2022 £	Total 2021 £
Staff costs	165,767	34,185	199,952	219,403
Premises costs	48,032	-	48,032	37,912
Depreciation	18,251	-	18,251	12,957
Other costs	81,052	32,784	113,836	110,380
	<u>£ 313,102</u>	<u>£ 66,969</u>	<u>£ 380,071</u>	<u>£ 380,652</u>

#### 10. STAFF NUMBERS AND COSTS

	2022 £	2021 £
Wages and salaries	1,022,932	1,008,492
Redundancy	-	13,741
Social security costs	84,167	83,935
Pension costs - defined contribution scheme contributions	75,164	79,788
	<u>£ 1,182,263</u>	<u>£ 1,185,956</u>

The average number of staff during the year was	<u>47</u>	<u>49</u>
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	Number	Number
Employees earning over £60,000		
£70,001 - £80,000	<u>1</u>	<u>1</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

#### 11. TRUSTEES AND KEY MANAGEMENT PERSONNEL

During the year, none of the Trustees, received any remuneration (2021: Nil). One Trustee received reimbursed expenditure totalling £100, covering travelling costs. (2021: 2 Trustee, £502).

The key management personnel of the charity comprise the Trustees and the Leadership Team (as shown on page 2). The total employee benefits of the key management personnel of the Charity were £355,433 (2021 : £371,967).

#### 12. TANGIBLE FIXED ASSETS - CONSOLIDATED AND CHARITY

	Freehold Land & Buildings £	Leasehold Land & Buildings £	Furniture & Fixtures £	Equipment & Vehicles £	Total £
<b>Cost</b>					
At 1 April 2021	52,001	197,448	75,977	115,205	440,631
Additions	-	-	-	11,851	11,851
Disposals	-	-	-	(8,450)	(8,450)
At 31 March 2022	<u>52,001</u>	<u>197,448</u>	<u>75,977</u>	<u>118,606</u>	<u>444,032</u>
<b>Depreciation</b>					
At 1 April 2021	1,040	26,326	68,472	77,174	173,012
Charge for the year	1,040	3,949	2,428	10,831	18,248
On disposals	-	-	-	(8,450)	(8,450)
At 31 March 2022	<u>2,080</u>	<u>30,275</u>	<u>70,900</u>	<u>79,555</u>	<u>182,810</u>
<b>Net book value</b>					
At 31 March 2021	<u>£ 50,961</u>	<u>£ 171,122</u>	<u>£ 7,505</u>	<u>£ 38,031</u>	<u>£ 267,619</u>
At 31 March 2022	<u>£ 49,921</u>	<u>£ 167,173</u>	<u>£ 5,077</u>	<u>£ 39,051</u>	<u>£ 261,222</u>

#### 13. FIXED ASSETS INVESTMENTS

	Consolidated		Charity	
	2022	2021	2022	2021
	£	£	£	£
Share holding in:				
Wiltshire Enterprises Ltd (company 01741853)	100	100	100	100
Community First Trading Ltd (company 08360063)	-	-	100	100
	<u>£ 100</u>	<u>£ 100</u>	<u>£ 200</u>	<u>£ 200</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

Community First holds unlisted investments, stated at cost, in two wholly-owned subsidiaries. Both companies are registered in England. Wiltshire Enterprises Ltd was dormant throughout the year. The wholly owned subsidiary, Community First Trading Limited, earns insurance commissions from the sale of insurance policies to Village Halls, Playing Fields and Parish Councils. It also receives subscriptions from a Bulk Oil Buying Scheme. It is the policy of the directors to pay over the whole of its profits each year to the Charity and its accounts have been consolidated in these financial statements. A summary of the trading results is shown below:

	2022 £	2021 £
Turnover	102,183	106,571
Interest receivable	6	23
Total income	<u>102,189</u>	<u>106,594</u>
Cost of sales and administrative expenses	<u>(67,247)</u>	<u>(63,560)</u>
Profit in the year	34,942	43,034
Retained profit bought forward	-	-
Gifted to parent charity	(34,942)	(43,034)
	<u>£ Nil</u>	<u>£ Nil</u>

The assets and liabilities of the company were

Debtors	1,639	3,922
Cash at bank and in hand	79,914	91,827
Creditors falling due within one year	(81,453)	(95,649)
	<u>£ 100</u>	<u>£ 100</u>

As at 31 March 2022 Community First Trading Ltd had net assets of £100 and share capital of £100.

	Leasehold Land & Buildings £
<b>Valuation</b>	
At 31 March 2021	90,000
Additions	-
Disposals	-
Revaluation	10,000
At 31 March 2022	<u>£ 100,000</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

The investment property was last professionally valued as at 31 March 2022. The valuation was carried out by Huw M Thomas MRICS on behalf of Huw Thomas Commercial. The market valuation was estimated having regard to the property's age, nature and type, the terms applicable to the existing lease, the terms applicable to the renewed lease and the current state of the commercial property market.

The investment property is currently leased at £10,220/annum on a five year lease with a three year break clause.

14. DEBTORS	Consolidated		Charity	
	2022	2021	2022	2021
	£	£	£	£
<b>Due within one year</b>				
Trade debtors	94,387	87,392	92,748	83,470
Other debtors	9,947	-	9,947	-
Prepayments and accrued income	40,737	169,728	75,679	212,762
	<u>£ 145,071</u>	<u>£ 257,120</u>	<u>£ 178,374</u>	<u>£ 296,232</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Consolidated		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	80,315	69,773	39,899	19,847
Taxation and social security	37,377	31,601	35,860	30,941
Other creditors	1,257	98,791	1,257	98,791
Accruals and deferred income	60,620	59,959	56,042	57,930
	<u>£ 179,569</u>	<u>£ 260,124</u>	<u>£ 133,058</u>	<u>£ 207,509</u>

#### Deferred income

Balance at 1 April 2021		3,385	852
Amount released to incoming resources		(3,385)	(852)
Amount deferred in the year		799	3,385
Balance at 31 March 2022		<u>£ 799</u>	<u>£ 3,385</u>

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2022

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund Balances at 31 March 2022 represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Consolidated</b>			
Tangible fixed assets	261,222	-	261,222
Investments	100,100	-	100,100
Current assets	607,056	1,141,449	1,748,505
Current liabilities	(179,569)	-	(179,569)
	<u>£ 788,809</u>	<u>£ 1,141,449</u>	<u>£ 1,930,258</u>
<b>Charity</b>			
Tangible fixed assets	261,222	-	261,222
Investments	100,200	-	100,200
Current assets	560,445	1,141,449	1,701,894
Current liabilities	(133,058)	-	(133,058)
	<u>£ 788,809</u>	<u>£ 1,141,449</u>	<u>£ 1,930,258</u>

17. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>GENERAL FUNDS</b>	<u>£ 149,520</u>	<u>£ 326,726</u>	<u>£ (232,242)</u>	<u>£ (44,851)</u>	<u>£ 199,153</u>
<b>DESIGNATED FUNDS</b>					
Property and fixed assets in use	357,819	-	(18,248)	21,851	361,422
Strengthening Communities	188,234	-	-	-	188,234
Future investment	-	-	-	40,000	40,000
	<u>£ 546,053</u>	<u>£ Nil</u>	<u>£ (18,248)</u>	<u>£ 61,851</u>	<u>£ 589,656</u>

"Properties and fixed assets in use" represents the asset value of properties owned by the group, separately shown from General Funds. The amounts include the net book value of properties purchased by the charity. The transfer in the year represents the value of assets purchased.

"Strengthening Communities" represents a legacy of £188,234 that was received in previous periods. The Trustees agreed to earmark these funds to be used for Strengthening Communities and therefore transferred them into a designated fund for that purpose.

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2022**

"Future investment" represents funds that the Trustees have earmarked for investing in the Charity's infrastructure in the next financial period. This includes funds to cover the cost of some replacement vehicles and other capital and repair work to the Charity's outdoor education projects.

<b>RESTRICTED FUNDS</b>	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers and investment gains/(losses)</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Youth Action Wiltshire</b>					
Fundraised income	24,335	2,995	(5,603)	-	21,727
<b>Community Development</b>					
Community Development	174,317	100,352	(129,424)	-	145,245
Village Halls	12,754	28,576	(24,264)	-	17,066
Local Councils	-	45,539	(45,539)	-	-
YAW Club Programme	5,000	30,595	(35,595)	-	-
Linkenholt	-	7,820	(2,297)	-	5,523
	192,071	212,882	(237,119)	-	167,834
<b>Encouraging Enterprise</b>					
Accelerate	(8,292)	17,691	(9,344)	-	55
Grants Programme	59,160	32,100	(47,176)	-	44,084
	50,868	49,791	(56,520)	-	44,139
<b>Tackling Disadvantage</b>					
Community Transport	16,155	40,116	(44,562)	-	11,709
Link Schemes	53,741	51,947	(57,235)	-	48,453
Splash	54,999	237,449	(224,448)	-	68,000
YAW Young Carers	80,000	234,427	(244,427)	-	70,000
Building Bridges	(11,001)	378,122	(367,121)	-	-
YAW Project Inspire	-	124,134	(124,134)	-	-
	193,894	1,066,195	(1,061,927)	-	198,162
<b>Grants Payable</b>					
Business Grants & Loan Fund	24,863	-	-	(7,000)	17,863
Community Transport Development Grants	-	1,278	(1,278)	-	-
Landfill Communities Fund	516,733	467,944	(375,586)	-	609,091
Link Grants Fund	81,623	8,005	(6,995)	-	82,633
	623,219	477,227	(383,859)	(7,000)	709,587
	<b>£ 1,084,387</b>	<b>£ 1,809,090</b>	<b>£ (1,745,028)</b>	<b>£ (7,000)</b>	<b>£ 1,141,449</b>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

The transfer of £7,000 from Business Grants & Loans represents an allocation to general funds to cover core costs.

#### Youth Action Wiltshire

Tackles disadvantage and supports young people through difficulties, including SPLASH programmes which support young victims of crime, those struggling with challenges who may be out of education, employment and training (EET) and young carers who may have significant caring responsibilities for a family member. We also support a network of youth clubs across the county.

#### Community Development

Strengthens communities and includes a range of services which supports local communities and volunteers and brings people together to take action around their common concerns. Services include support to the Wiltshire Village Halls Association, The Wiltshire and Swindon Local Councils Network, (WALC), community organising and youth voice, Community Led Housing through the partnership Homes of Our Own. Community First administrates the Landfill Communities Fund and the Wiltshire Community Transport Development Fund and other grant programmes to improve community facilities. We also support local community transport services and LINK schemes and volunteers.

#### Grants and Enterprise

The leader programme gave grants to support local business but was completed and closed in early 2021.

#### Tackling Disadvantage

The Building Bridges Programme tackles disadvantage and is a partnership of organisations in Wiltshire and Swindon who are helping people overcome their barriers to employment and education. The programme is jointly funded by The National Lottery Community Fund and the European Social Fund.

#### ENDOWMENT FUNDS

The Charity has been fundraising to establish an endowment fund in relation to Youth Action Wiltshire. During the year £1,540 (2021: £980) was received and passed to the Wiltshire Community Foundation who hold the fund for the benefit of the Charity.

	Brought Forward	Incoming Resources	Resources Expended	Transfers and investment gains/(losses)	Carried Forward
	£	£	£	£	£
<b>SUMMARY OF FUNDS</b>					
Designated Funds	546,053	-	(18,248)	61,851	589,656
General Funds	149,520	326,726	(232,242)	(44,851)	199,153
	695,573	326,726	(250,490)	17,000	788,809
Restricted Funds	1,084,387	1,809,090	(1,745,028)	(7,000)	1,141,449
	<u>£ 1,779,960</u>	<u>£ 2,135,816</u>	<u>£ (1,995,518)</u>	<u>£ 10,000</u>	<u>£ 1,930,258</u>

## COMMUNITY FIRST

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### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

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Transfers between funds represents the value of fixed assets purchased with restricted funding.

#### 18. LEASE COMMITMENTS

The charity has financial commitments in respect of operating leases of office equipment. The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Not later than one year	5,622	6,643
Later than one and not later than 5 years	-	5,622
Later than five years	-	-
	<u>£ 5,622</u>	<u>£ 12,265</u>

#### 19. PENSION COMMITMENTS

On 30 September 2019 Community First purchased Oxenwood Field Study Centre and the staff were TUPE'd across. These staff members were and remain members of the Wiltshire Pension Fund. Community First make employers contributions to this scheme. The pension came over as a new fund with no associated deficit. Wiltshire Council have agreed to act as guarantor and cover any future deficit arising on the fund and therefore no potential deficit on this fund is disclosed in these accounts. The cost of the employers contributions in the year was £20,049.

A defined contribution scheme with Royal London is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from 31 October 2014. The rate of employer contribution is 7.0%.

The cost of employers contributions in the year was £53,773.

There were outstanding pension contributions at the balance sheet date of £8,821 (2021: £7,533).

#### 20. RELATED PARTIES

Various Trustees, officers and employees (and members of their families) of Community First have in their personal capacities, links with organisations which to some degree either fund or are funded by Community First. This is a large, diverse organisation reaching into the community and links are inevitable.

The Trustees monitor these links and the Company Secretary maintains a register of declared interests in order to foster a policy of transparency. The Trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the Charity's. Inspection of the register can be arranged by contacting the Company Secretary.

## COMMUNITY FIRST

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### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

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#### 21. CAPITAL COMMITMENT

	2022 £
Amounts contracted for but not provided in the financial statements	<u>£ 13,420</u>

The above commitment relates to the development of bespoke IT software.

#### 22. CONTROLLING PARTY

The Trustees consider that the charity is jointly controlled by the Trustees and that there is no ultimate controlling party.

## COMMUNITY FIRST

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### FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS

For the year ended 31 March 2022

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The work of Community first has been made possible with financial support and contributions from the following groups and organisations:

Accommodation Welfare Committee  
ACRE  
Amy Kent Rugs  
Arnold Clarke Community Fund  
BA ASA Limited SW  
BDP Imports  
The Beaufort Bazaar  
The Beaufort Christmas Fair  
The Beaufort Horse Show  
Bingham Kindergarten  
The Blagrove Trust  
Blount & Maslin  
Bradenstoke Solar Community Fund  
Brewster Maude Charitable Trust  
Carers Support Wiltshire  
Chaloners Masonic Lodge – Melksham  
Clark & Maslin  
Corsham Line Dancers  
Crapper & Sons Landfill Ltd  
Crudwell Village Hall  
DEFRA – Department of The Environment  
DCMS - The Department for Digital, Culture,  
Media & Sport  
Easy Fundraising  
Edington Parish Council  
ES Shops Limited  
Five Lanes Primary School  
Friends of Youth Action Wiltshire  
The George Veterinary Group  
Greensquare Accord  
The Happy Days Childrens Charity  
Henry C Hoare Charitable Trust  
Henry Smith Charity  
Hills Minerals & Waste Limited  
Hugo Halkes Charitable Trust  
The Inchcape Foundation  
The Jack Lane Charitable Trust  
The James Weir Foundation  
The Julia and Hans Rausing Trust  
Julius Silman Charitable Trust  
Kickstart  
JH King Charity  
Kite Packaging  
The Lions Club of Bradford on Avon  
The Lions Club of Devizes  
Maison Let  
The Malthouse Nursery  
Masonic Charitable Foundation  
Melksham Town Council  
The National Benevolent Fund  
The National Garden Scheme  
The National Lottery Community Fund

NHS Wiltshire Clinical Commissioning Group  
OJM Advisory Limited  
Onslow Boyd Venture  
Oxford Travel College  
The Plunkett Foundation  
Police & Crime Commissioner for Wiltshire & Swindon  
Ray Harris Charitable Trust  
Salisbury City Community Lottery  
The Seend Singers  
EAP Sells 2007 Trust  
The Sobell Foundation  
Somerford and District Show  
Stampede Sports  
St James Place Charitable Foundation  
St James Trust  
SVO (Calne) Limited  
Tristenagh Trust  
Trowbridge Town Trust  
TW Partners International  
The Underwood Trust  
VCS Emergency Partnership  
Venn Group Recruitment  
The Verdon-Smith Family Charitable Trust  
Walker Logistics Limited  
Wallgate Limited  
WASP – Wiltshire & Swindon Sport  
West Wiltshire Crematorium  
Wilkins Builders Limited  
Wiltshire Association of Local Councils  
Wiltshire Children's Breakaway  
Wiltshire Community Foundation  
Wiltshire Council  
Wiltshire Wildlife Trust  
Youth Action Wiltshire Committee

We would also like to acknowledge the support of the following partners:

Barnardo's  
Relate  
Wessex Community Action  
Wiltshire Wildlife Trust

The Charity has also benefited from the generous support of many individuals whose donations and gifts have enabled services to be maintained and expanded and an endowment fund to be established to provide income in future years.



**COMMUNITY FIRST**

England & Wales - Charity number 288117

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# Accounts

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**COMMUNITY FIRST**  
(Company limited by guarantee no. 01757334  
registered charity no. 288117)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2021**

Report and Accounts

**COMMUNITY FIRST****(Company limited by guarantee no. 01757334, registered charity no. 288117)**

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**REPORT AND FINANCIAL STATEMENTS****For the year ended 31 March 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,  
ITS TRUSTEES AND ADVISERS**  
For the year ended 31 March 2021

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<b>Trustees</b>	James Moody (Chairman from 18 December 2020) <sup>1</sup> Martin Hamer (Chairman until 24 November 2020) Steve Boocock <sup>2,3</sup> Leah Campbell (from 1 June 2021) Brian Clake (resigned 27 November 2020) Piers Dibben <sup>3</sup> Peter Duke (resigned 1 November 2020) Edward Heard Jane James (from 12 May 2020) <sup>2</sup> Virginia Keen (from 21 July 2020) <sup>2,3</sup> Sanjeen Payne-Kumar (from 1 June 2021) Tony Pooley <sup>1</sup> Jane Rowell <sup>1</sup> Merope Sylvester (from 1 June 2021) Victoria Walsh (from 1 June 2021) Julian Richards (resigned 12 May 2020)
	<ol style="list-style-type: none"><li>1. Member of the Finance Committee</li><li>2. Member of the Human Resources Committee</li><li>3. Member of the Youth Action Wiltshire Committee</li></ol>
<b>Secretary</b>	Karen Williams (from 1 March 2021) Dominik Olkowski (until 21 October 2020)
<b>Key Management Personnel</b>	Lynn Gibson (Chief Executive) Bernadette Lowe Dominik Olkowski (until 21 October 2020) Steve Crawley Alan Truscott (until 31 December 2020) Ed Plank David Potts Harry Tipple Dawn Whiting (from 1 January 2021)
<b>Patron</b>	HRH The Duchess of Cornwall
<b>President</b>	Mrs Sarah Troughton HM Lord-Lieutenant For Wiltshire
<b>Vice Presidents</b>	George McDonic MBE (Deceased 14 February 2021) The Earl of Radnor Ken Whatley James Layton William Wyldbore-Smith DL

## COMMUNITY FIRST

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 March 2021

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<b>Company reg. no.</b>	01757334
<b>Charity reg. no.</b>	288117
<b>Financial Conduct Authority no</b>	FRN311971
<b>Registered office</b>	Unit C2 Beacon Business Centre, Hopton Park Devizes Wiltshire SN10 2EY
<b>Registered Auditor</b>	David Owen & Co 17 Market Place Devizes Wiltshire SN10 1HT
<b>Bankers</b>	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ  Lloyds TSB Bank plc 38 Market Place Devizes Wiltshire SN10 1JD
<b>Solicitors</b>	Wansbroughs Northgate House Bath Road Devizes Wiltshire SN10 1JX

### TRUSTEES' REPORT

For the year ended 31 March 2021

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The members of the Board of Trustees, who are also directors of the charity for the purposes of the Companies Act 2006 present their report which includes the administrative information set out on pages 1 & 2 and the audited financial statements for the year ended 31 March 2021 which have been prepared in accordance with the 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 (FRS102) effective 1 January 2019.

#### **Structure, Governance and Management**

Community First was founded in 1965 as the Community Council for Wiltshire, incorporated as a company limited by guarantee (registered in England and Wales) in September 1983 and registered as a charity in November 1983. Since 2008 HRH the Duchess of Cornwall has been Patron of Community.

We employ 24 full time staff, 13 part time, 22 sessional/variable contracted staff (includes Oxenwood) and 32 volunteers including 8 Trustees (as of April 2021).

Membership of the Charity is comprised of supporting groups and individuals drawn from local communities, statutory bodies and parish and town councils in Wiltshire and Swindon. Community First is a part of the Rural Community Action Network, which operates through Rural Community Councils in each of England's shire counties, supporting the work of the voluntary sector in rural communities and market towns. The network is known nationally as ACRE (Action with Communities in Rural England). The governing documents of the Charity are its Memorandum and Articles of Association. Governance of Community First is through a Board of Trustees elected by the membership at the AGM. The Board has final legal authority and is responsible for overseeing the operation of the entire charity and its activities. The President and Vice Presidents are elected annually, and Trustees are elected for a three-year term. Additional Trustees may be co-opted by the Board to fill specialist roles and to provide access to professional expertise until the next AGM. Trustees may be elected for two terms of three years - i.e. six consecutive years. A Trustee may be re-elected for an additional term of three years. All new Trustees take part in a formal induction programme and receive appropriate training.

The Board meets formally five times a year. It regularly reviews its structure, the individual and corporate responsibilities of Board members and the skills and expertise that they bring to the Charity, through its strategic planning process.

The two Board Committees involving Trustees and senior management staff have delegated responsibility for Finance and Human Resources.

The Finance Committee is chaired by a Trustee with financial knowledge and experience and holds responsibility for financial oversight and protecting the assets of the Charity, including the principal asset, its property at Beacon Business Centre in Devizes. The Committee reviews all financial reports in advance of Board meetings and monitors the overall financial position of the Charity.

The Human Resources (HR) Committee has responsibility for the development of HR policies. It ensures that quality standards are met in full, and monitors performance. The Committee recognises that a strong well managed Human Resources function is central in supporting the Leadership team.

All Trustees play an important role in guiding the strategic development of the Charity, monitoring the operating environment and risk management, identifying growth opportunities, leading on policy development, deciding on future priorities and ensuring that the Charity is sustainable.

The Leadership Team comprises of seven Managers and the specialist accountancy services is outsourced to Monahans. The Leadership team holds responsibility for implementing Board policy,

### TRUSTEES' REPORT For the year ended 31 March 2021

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carrying out decisions of the Board, managing the assets of the Charity, strategic planning and development, advising Trustees on all matters pertaining to the effective running of the Charity, and for overall business management and development.

The staff team is organised into five teams reflecting the strategic objectives of the Charity.

The Charity has four subsidiary companies, one of which, Community First Trading Ltd, undertakes insurance and bulk fuel agency work, generating a profit of £43,034 which was gift-aided to the Charity. The other three subsidiaries, Wiltshire Enterprises Ltd together with Wiltshire Community Jobs and Youth Action Wiltshire (companies limited by guarantee) were dormant during the year as activities were undertaken directly by the Charity.

In addition to its Trustees, none of whom receive remuneration, the Charity benefits greatly from the active involvement of many volunteers who contribute their time and skills on sub-committees of the Board of Trustees, and as fundraisers and ambassadors of the Charity.

#### **Pay policy for senior staff**

Key management personnel comprises of the trustees and senior management of the charity. Although the trustees control the overall strategic direction of the charity, the day to day management of its activities has been delegated to senior management personnel. As mentioned above, all trustees give their time freely and no trustee received remuneration during the year. Details of trustee expenses are disclosed in note 11 to the accounts. The pay of senior staff is reviewed on a regular basis and adjusted based on the circumstances of the charity.

#### **Risks**

Trustees, in conjunction with the Leadership team, have identified and reviewed the major risks to which the Charity might be exposed. It has designed a number of management and financial strategies which seek to mitigate the effects of such threats to Community First. In particular, the advent of a resurgence in the infection levels of the COVID-19 virus and a specific Human Resources Plan for 2021/2022.

#### **Responsibilities of the Members of the Board of Trustees**

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 charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- comply with applicable accounting standards, 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**TRUSTEES' REPORT**

**For the year ended 31 March 2021**

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**Statements as to disclosure of information to auditors**

So far as the Trustees are aware at the time the report is approved:

- there is no relevant audit information of which the charity's auditors are unaware, and
- the Trustees have taken all steps 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.

**Objectives and Activities**

Community First's vision is vibrant communities and brighter futures with a mission to connect communities, encourage enterprise, tackle disadvantage and inspire, innovate and deliver excellence.

**Public benefit**

The Charity's activities described above demonstrate the delivery of public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance when reviewing the Charity's objectives and activities.

**Generation of funds - Fundraising and Publicity**

Fundraising remains a crucial aspect for our sustainability with a target of £357,000 over the next 12 months, compared to a target of £369,780 in 2020/2021. While we have a significant amount of unsecured income built into the restricted service budgets, the targets are pragmatic and realistic and costs will be cut if targets are not met.

**Employees and volunteers**

Community First is committed to providing equality and fairness for all in its employment and to not discriminate on the grounds of any protected characteristic as defined in the Equality Act 2010.

The Trustees would like to express their gratitude for the hard work, dedication and commitment of the excellent staff teams working in all parts of the Charity.

**Impact of COVID-19 and Key Achievements**

The organisation has managed the effect of the pandemic effectively and adapted its delivery and working arrangements over the past 12 months. We received £153,000 in Covid related funding over the past 12 months.

**Oxenwood Outdoor Education Centre** - was the area of most concern having had its main source of income from schools residentials, wiped out almost overnight. We worked hard to replace funding, particularly relating to Oxenwood as well as the additional costs incurred for PPE related items. Covid related funds came from the National Lottery Community Fund, Community Foundation, Sport England and Government Business and youth grants.

**Central Services** - Financially, the organisation remains in a healthy position. At the end of March 2021 our free reserves were approximately 3.6 months cover at £149,520. Over £300,000 of new income was identified and secured to deliver services across the county.

**Community Development** – We identified and trained 265 Community Information Champions so they could better inform the participants they support. The Youth Consultant programme supported a number of areas of work including processes for missing children, feedback on The Youth Offending Referral Order Form, the Looked after Children Annual Review process and the impact of Covid on young people. We have listened to over 100 Building Bridges participants to gain feedback on the value of the programme.

## COMMUNITY FIRST

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### TRUSTEES' REPORT

For the year ended 31 March 2021

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**Local Councils Support** - The Local Councils service adapted well to remote working with 199 clerks and councillors trained at WALC events and 223 Councils in membership.

**Link schemes** – The Link schemes and those individuals they support were initially severely impacted by the pandemic. Over the past 12 months schemes have experienced a 20% reduction in volunteers and 50% reduction in journeys particularly for hospital visits as people chose not to take up their appointments. Our support to Link schemes has included the new Good Practice Guide, a volunteer recruitment campaign and 380 new volunteers. From December 2020 to the March 2021, the Link schemes have again diversified to support the most vulnerable of their communities to receive the Covid19 vaccination. Currently over 1,000 Individuals have been supported in this way.

Pre pandemic, the schemes focussed on taking individuals to medical and social appointments. This changed to support the delivery of food (shopping), collecting medical prescriptions, calling the most vulnerable to make sure they were safe and helping deliver food parcels from Wiltshire's central food bank in Salisbury. A breakdown of trips completed from March to December 2020 showed 4,833 journeys for prescription collections, 976 food collection and delivery and 2,456 check-in phone calls with the most vulnerable.

**Village Halls and Community Buildings** - We have continued to support Village Halls and Community Centres through the Wiltshire Village Halls Association offering support to access government grants and financial support and advice on interpreting safety guidance including webinars on re-opening community groups safely. The village halls service increased its membership to 175 members, undertook a national village halls survey and strengthened the safeguarding advice and information in partnership with ACRE.

**Community Grants and Landfill** - The grants support we provide remain essential to building the fabric of communities. The Bradenstoke Solar Panel Grants Scheme in 2020/21 allocated £47,332 for environmental, green and local community projects. The Bradenstoke Solar Panel also gave £34,000 in Covid Relief Fund Grants. 40 landfill Projects were funded from April 2020 March to 2021 awarding £403,604 through the Landfill Communities Fund. Our role in the LEADER programme ended in December 2020.

**Addressing Digital Exclusion** – we have supported 69 young people and Building Bridges participants benefited from Chromebooks and sim-card dongles as part of an IT project funded by the National Lottery Community Fund which enabled them to successfully engage in online home-schooling, stay connected to friends and family and engage with our online activities. Vodafone provided free unlimited data sim-cards for participants who didn't have Wi-Fi access to use during the lockdown over the first three months of the year. Community First remains linked into the Wiltshire "Get Connected" digital exclusion steering group to share learning and future development ideas.

**Building Bridges** – the team continued to actively support an average of 343 participants into both education and employment outcomes throughout the pandemic period through a blended mix of remote support and Covid-safe face to face delivery when this has been permissible within Government guidelines. Over half (56.1%) of our participants to date have achieved a positive outcome with the programme into employment, education or job searching.

The programme has received widespread positive feedback from both participants and external stakeholders that they strongly value how it has continued to operate so effectively throughout the pandemic when many other areas of support for the most disadvantaged have either closed down or restricted their service delivery.

**Youth Action Wiltshire** - has also continued to support young people right through these difficult times including young carers, victims of crime and those struggling with challenges at home. We have provided face to face respite & support group sessions for 221 young carers & remote webinars for 150

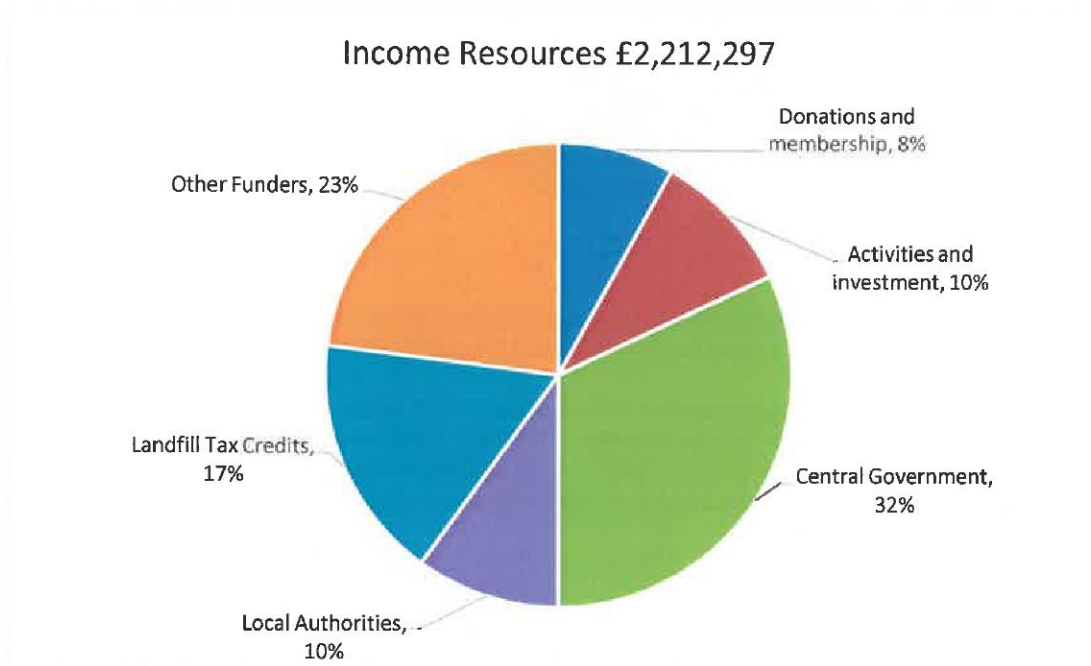
**TRUSTEES' REPORT**

For the year ended 31 March 2021

young carers. Carried out a total of 1,075 welfare & follow checks for young carers, during periods of lockdown. Provided coaching sessions for 87 young carers & mentoring programmes for 36 young carers. 385 young people facing challenges in their lives engaged with our Splash provision. Provided one to one coaching, mentoring or counselling for 257 young people who were engaging with Splash. Supported 44 young people through our Inspire project, 22 who were Not in Education, Employment or Training (NEET) & 22 young people identified as in danger of becoming NEET.

**Financial Review**

The year's total incoming resources of £2,212,297 were 4% lower than 2019/20 whilst the year's total resources expended of £2,097,117 were 10% higher than in 2019/20. An analysis of incoming resources and resources expended is shown in the charts on pages 7 and 8.

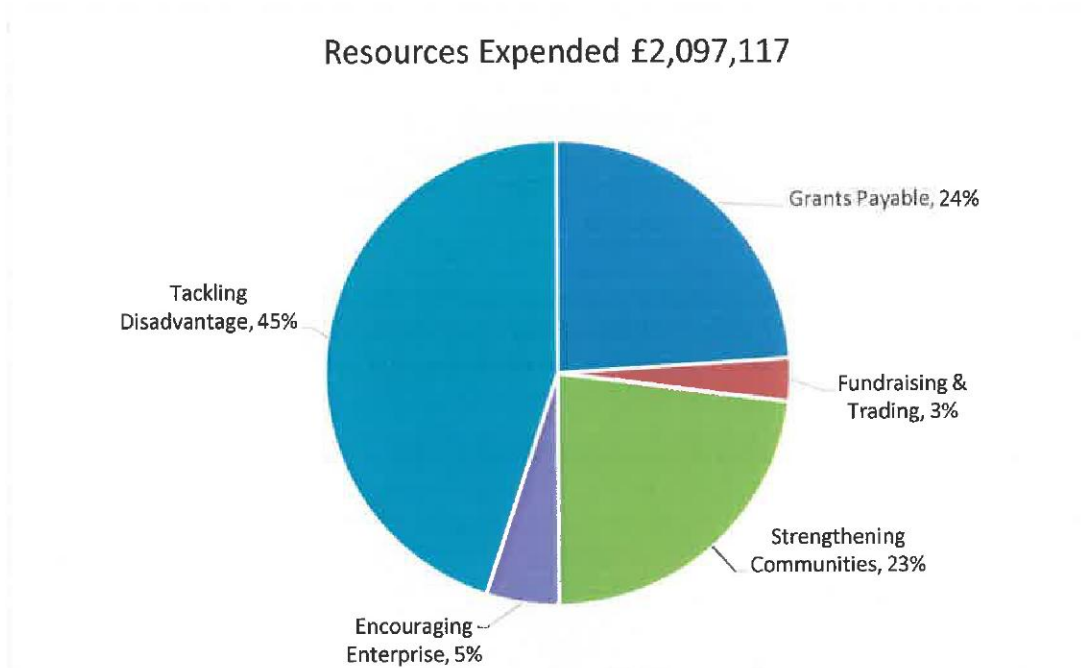


The changes in operating income and the expenditure resulted in a £115,180 positive movement in funds (2019/20: surplus of £390,591).

The decrease in operating income was mainly due to a one-off legacy of £188,234 received in the 2019/20 year, which inflated the 2019/20 results. After taking this legacy into account, income actually increased by around 4%, which reflected an increase in grant income.

Higher expenditure was mainly caused by additional grants payments which increased from £280,809 to £512,846. This increase was partly offset by general savings resulting in part by remote working associated with the coronavirus lockdown.

TRUSTEES' REPORT  
For the year ended 31 March 2021



The net movement in funds for the year was a surplus of £115,180 (2019/20: £390,591). Unrestricted free reserves (i.e. excluding designated funds) increased from £91,108 to £149,520.

The designated fund representing property and fixed assets is not freely available to spend and has been excluded from the calculation of free reserves. Similarly, the Strengthening Communities fund was created from a legacy and the Trustees feel a moral obligation to spend this gift on an identifiable project which would otherwise not have funding. Although this project has not yet been fully identified the funds are not freely available.

The reserves policy agreed by Trustees is:

General or “free” reserves, defined as all unrestricted and undesignated funds readily available for spending are to be maintained at a level designed to protect the Charity’s work against risks relation to:

- Income reliability
- Expenditure flexibility
- Specific known liabilities

Reserves should cover 3-6 months of expenditure on central costs (around £32,000 per month) as well as central service redundancy costs (as 31 March 2021 this was around £33,000). Community First also owns assets that could be used if readily available funds were not enough to cover any large liabilities.

Designated funds are set aside by Trustees for particular purposes as described in note 17 of the financial statements. These funds include the book value of property and fixed assets in use of the Charity’s activities and the Strengthening Communities fund.

### TRUSTEES' REPORT

For the year ended 31 March 2021

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#### Plans for the Future

The key Strategic Priorities for the next financial year include:

#### Governance and Central Support

- Ensure the reserves levels increase and are in the range of 3-6 month cover
- Consider the feasibility of a hybrid model for office and home working and the development of rental opportunities of spare office space
- Review investment opportunities e.g. Credit Union links
- Appoint new Trustees and undertake a Governance review including the voice of the people we support
- Review the administrative systems of Community Insurance to build capacity and allow growth and attract at least £35,000 surplus income
- Review the Finance IT systems in partnership with MHA Monahans
- Continue to develop new partnerships and collaboration including the VCSEP partnership and the new Integrated Care System (ICS), Integrated Care Alliance (ICA) and the VCS role within it.
- Prepare for new Government programmes such as Levelling Up and the Shared Prosperity Funds
- Employ 6 Kickstart positions for young people and manage the not-for-profit partnership as a Gateway Partner
- Ensure the work we do is celebrated and understood
- Secure £357,000 of new income over the next 12 months
- Develop a comprehensive Asset Management Review

#### Outdoor Education

- Achieve the LOTC Quality Mark, including new ways of engaging schools & young people in planning their outdoor education programmes.
- Work with The Blgrave Trust to develop a delivery plan & secure the future of Linkenholt Countryside and Adventure Centre.
- Secure funding & appoint a new Targeted Outdoor Education Instructor.
- Undertake a feasibility plan for the redevelopment of our Oxenwood Outdoor Education Centre.

#### Youth Action Wiltshire

- Build affiliation and the volunteer base of the Youth Clubs network and help secure the funding required to provide the provision they need.
- Undertake a feasibility study of specific youth club insurance being added to our Community Insurance Services.
- Strengthen the voice of young people in our future planning & the work of our existing 'Youth Voice Groups' & 'Young Listeners'.
- Increase capacity in our young carers service & develop new young carers 'place based' respite sessions.
- Identify funding & appoint an additional Splash Support Worker

#### Community Development

- Continue to expand the membership of Wiltshire Association of Village & Community Hall
- Continue to embed the Get Out, Get Active GOGA Sport England programme using Community Buildings and village halls for health activity
- Strengthen volunteer support through Volunteer Connect
- Strengthen the MIDAS training offer with an income target of at least £10,000

## COMMUNITY FIRST

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### TRUSTEES' REPORT

For the year ended 31 March 2021

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- Ensure facilities are improved locally through Community Landfill Grants and administration meets regulatory requirements
- Continue to meet the needs of the Wiltshire Association of Local Councils (WALC), including a comprehensive training offer for new Councillors and clerks.
- Continue to embed the Information Champions programme.
- Identify new opportunities and funding for the Youth Consultants programme
- Continue the Connect 2 Wiltshire programme, strengthening link schemes and tackling loneliness
- Continue to support the Community Transport and Link schemes
- Deliver the Health Connections project and aim to embed this style of service
- Continue to support the Building Bridges project through participant listenings
- Project Approval target for 2021/22 £350,000 for Landfill grants

#### **Building Bridges**

- Confirm the partnership delivery plan for the programme extension to end of June 2023
- Ensure all regulatory and audit requirements are met satisfactorily
- Clarify the managing authority position on redundancy issues and continue to advocate for these costs to be eligible

#### **Annual General Meeting**

The Annual General Meeting of the members of Community First will be held on 6 October 2021.

This report has been prepared having taken advantage of the Small Companies exemption in the Companies Act 2006.

By order of the Board of Trustees



James Moody  
**Chairman of the Board of Trustees**

**3 August 2021**

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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### **Opinion**

We have audited the financial statements of Community First ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities (including Income and Expenditure Account), the Balance Sheet, the Cash Flow Statement 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs at 31 March 2021 and of its incoming resources and application of resources 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 the Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **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 Auditor's 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 related 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 other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST**

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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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require 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; or

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 4, 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 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 company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under Section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 an auditor's report 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.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST

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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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of laws and regulations that affect the charitable company, focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operations. Key laws and regulations that we identified included the Companies Act, the Charities Act, data protection legislation and employment legislation.
- We enquired of the trustees, reviewed correspondence with the Charity Commission and reviewed trustees' meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed controls the trustees have in place to ensure compliance.
- We gained an understanding of the controls that the trustees have in place to prevent and detect fraud. We enquired of the trustees about any incidences of fraud that had taken place during the accounting period.
- The risk of fraud and non-compliance with laws and regulations and fraud was discussed within the audit team and tests were planned and performed to address these risks. We identified the potential for fraud in the following areas: misappropriation of cash and other assets, undisclosed related party transactions outside the normal course of business and misstatement of the investment property valuation
- We reviewed financial statements disclosures and tested to supporting documentation to assess compliance with relevant laws and regulations discussed above.
- The engagement partner considers the engagement team collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations.
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- We enquired of the trustees about actual and potential litigation and claims
- We obtained independent confirmations from your bank regarding balances at the year-end in addition to any outstanding charges
- We performed analytical procedures to identify any unusual or unexpected relationships that might indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud due to management override of internal controls we tested the appropriateness of journal entries and other adjustments throughout the period and assessed whether the judgements made in making accounting estimates were indicative of a potential bias. We also carried out a review for transactions outside the normal course of business.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COMMUNITY FIRST

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Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

We are not responsible for preventing fraud or non-compliance with laws and regulations and cannot be expected to detect all fraud and non-compliance with laws and regulations.

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](http://www.frc.org.uk/auditorsresponsibilities).

This description forms part of our auditor's report.

David Owen & Co is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

### **Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditor's 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.



David Owen & Co  
Statutory Auditors  
Chartered Accountants  
17 Market Place  
Devizes  
Wiltshire  
SN10 1HT

Date: 27 August 2021 .....

**COMMUNITY FIRST (company limited by guarantee)**

**STATEMENT OF FINANCIAL ACTIVITIES (including income & expenditure account)**

For the year ended 31 March 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOMING RESOURCES</b>						
<i>Income</i>						
Donations and legacies	2	5,259	154,045	980	160,284	272,634
Trading activities	3	127,485	93,345	-	220,830	223,440
Membership and affiliation fees		1,722	7,750	-	9,472	10,693
Charitable activities	4	87,191	1,722,588	-	1,809,779	1,781,154
Investment income	5	10,455	277	-	10,732	11,887
<i>Other incoming resources</i>						
Gain on disposal of fixed assets		-	1,200	-	1,200	3,500
<b>TOTAL INCOMING RESOURCES</b>		<b>232,112</b>	<b>1,979,205</b>	<b>980</b>	<b>2,212,297</b>	<b>2,303,308</b>
<b>RESOURCES EXPENDED</b> 7						
Fundraising and publicity		-	817	980	1,797	6,574
Commercial trading operations		69,491	-	-	69,491	60,250
Charitable activities						
Strengthening Communities		75,295	405,491	-	480,786	431,087
Encouraging Enterprise		3,963	596,822	-	600,785	452,042
Tackling Disadvantage		37,908	906,350	-	944,258	962,764
<b>TOTAL RESOURCES EXPENDED</b>		<b>186,657</b>	<b>1,909,480</b>	<b>980</b>	<b>2,097,117</b>	<b>1,912,717</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>45,455</b>	<b>69,725</b>	<b>-</b>	<b>115,180</b>	<b>390,591</b>
Actuarial gains/(losses) on defined benefit pension schemes	19	-	-	-	-	1,001,000
Transfers between funds		35,059	(35,059)	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>80,514</b>	<b>34,666</b>	<b>-</b>	<b>115,180</b>	<b>1,391,591</b>
<b>RECONCILIATION OF FUNDS:</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>	17	£ 615,059	£ 1,049,721	£ Nil	£ 1,664,780	£ 273,189
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£ 695,573</b>	<b>£ 1,084,387</b>	<b>£ Nil</b>	<b>£ 1,779,960</b>	<b>£ 1,664,780</b>

The notes on pages 19 to 36 form part of these financial statements

**COMMUNITY FIRST (Company registration 01757334)**

**BALANCE SHEET**  
**As at 31 March 2021**

	Notes	Consolidated		Charity	
		2021	2020	2021	2020
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	12	267,619	245,517	267,619	245,517
Investments	13	100	100	200	200
Investment property	13	90,000	90,000	90,000	90,000
		<u>357,719</u>	<u>335,617</u>	<u>357,819</u>	<u>335,717</u>
<b>CURRENT ASSETS</b>					
Debtors	14	257,120	226,425	296,232	275,612
Cash at bank and in hand		1,425,245	1,414,617	1,333,418	1,335,844
		<u>1,682,365</u>	<u>1,641,042</u>	<u>1,629,650</u>	<u>1,611,456</u>
<b>CREDITORS: amounts falling due within one year</b>	15	<b>(260,124)</b>	<b>(311,879)</b>	<b>(207,509)</b>	<b>(282,393)</b>
<b>NET CURRENT ASSETS</b>		<u>1,422,241</u>	<u>1,329,163</u>	<u>1,422,141</u>	<u>1,329,063</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES / NET ASSETS</b>		<u>£ 1,779,960</u>	<u>£ 1,664,780</u>	<u>£ 1,779,960</u>	<u>£ 1,664,780</u>
<b>FUNDS</b>					
Restricted funds	17	1,084,387	1,049,721	1,084,387	1,049,721
Unrestricted funds:					
Designated funds		546,053	523,951	546,053	523,951
General funds		149,520	91,108	149,520	91,108
		<u>£ 1,779,960</u>	<u>£ 1,664,780</u>	<u>£ 1,779,960</u>	<u>£ 1,664,780</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021 although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The annexed notes form part of these financial statements

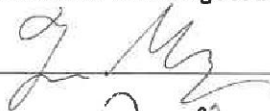
**BALANCE SHEET**  
**As at 31 March 2021**

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The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies. They were approved and authorised for issue by the Trustees on 3 August 2021.

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JAMES MOODY, Chair

JANE ROWELL, Trustee

COMMUNITY FIRST

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the year ended 31 March 2021

	Note	2021 £	2020 £
<b>Cash flow from operating activities (see below)</b>		<b>£ 36,155</b>	<b>£ 304,855</b>
<b>Cash flow from investing activities</b>			
Proceeds from the sale of property, fixtures and equipment		(1,200)	3,500
Purchase of fixed asset additions	12	(35,059)	(57,268)
Investment income received	5	10,732	11,887
<b>Net cash used in investing activities</b>		<b>£ (25,527)</b>	<b>£ (41,881)</b>
<b>Change in cash and cash equivalents in the year</b>		<b>10,628</b>	<b>262,974</b>
Cash and cash equivalents brought forward		1,414,617	1,151,643
Cash and cash equivalents carried forward		<b>£ 1,425,245</b>	<b>£ 1,414,617</b>
		-	-
<b>RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Surplus / (deficit) for the year		115,180	390,591
Depreciation charges	12	12,957	17,794
Dividends interest and rents from investments	5	(10,732)	(11,887)
Loss / (Profit) on sale of fixed assets		1,200	(3,500)
Decrease / (increase) in debtors	14	(30,695)	54,988
Increase / (decrease) in creditors	15	(51,755)	(143,131)
		<b>£ 36,155</b>	<b>£ 304,855</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2021**

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**1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year unless otherwise stated.

***(a) Basis of accounting***

The financial statements of the charity, which is a public benefit entity, 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) and the Charities Act 2011. The accounts have been prepared under the historical cost convention, modified to include certain items at fair value and on a going concern basis. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements have been prepared in Sterling.

The financial statements have been consolidated to include the results of Community First Trading Ltd, a wholly owned subsidiary of Community First.

No separate Statement of Financial Activities or Income and Expenditure Account have been presented for the Charity alone as permitted by paragraph 408 of the Companies Act 2006.

***(b) Fund accounting***

General reserves are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of designated funds is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of the various restricted funds is set out in the notes to the financial statements. It is the Charity's policy to transfer funds from general reserves to eliminate deficits incurred by services funded from restricted funds which will not be recoverable from future restricted income.

Endowment funds are restricted funds received for the specific purpose of establishing a donor advised fund with The Community Foundation to be invested where only the income generated can be expended to benefit Youth Action Wiltshire services. The funds have been invested with The Community Foundation's other endowment funds.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2021**

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***(c) Income recognition***

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations are accounted for when received and related gift aid when receivable. Legacies are accounted for when received or when entitlement arises, it is reasonably certain they will be received and amounts can be measured with sufficient reliability.

Membership income is included in the Statement of Financial Activities in the year of receipt.

Grants receivable are recognised in full in the Statement of Financial Activities in the year to which they relate.

Income from government grants are recognised at fair value when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Rental income is included when receivable.

Trading income is included when receivable. This includes insurance administration fees, oil bulk-buying commission, and branding and design work.

***(d) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Support costs, which include management and administration costs incurred in the Charity's office and governance costs, which are the costs associated with the governance arrangements of the Charity, have been allocated to the Charity's activities based on office space occupied, time spent and resources managed.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include the audit fees and costs linked with the strategic management of the charity.

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2021**

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Expenditure directly attributable to a specific activity category (e.g. charitable activities, governance costs) has been included in the relevant category. Where costs are attributable to more than one activity, they are apportioned across activities based on the time spent by staff on those activities and their use of shared resources.

***(e) Tangible fixed assets***

Tangible fixed assets are capitalised and included at cost or valuation.

Depreciation is not charged on freehold land. Depreciation on other tangible fixed assets is charged so as to write off the full cost or valuation over their expected useful lives at the following rates:

- Freehold & leasehold buildings      2% of cost per annum
- Office equipment                              20% of cost per annum
- Fixtures & fittings                            10% to 20% of cost per annum
- Motor vehicles                                20% of cost per annum

***(f) Investments***

Investment properties are valued at market value. Fixed asset investments are valued at cost.

***(g) Cash and cash equivalents***

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short term liquid investments.

***(h) Debtors and creditors receivable / payable***

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due can be measured or reliably estimated. Creditors and provisions are normally recognised at the settlement amount.

***(i) Irrecoverable VAT***

Due to partial exemption and the receipt, for VAT purposes, of non-business income, some VAT input tax is irrecoverable. This is allocated in the accounts as part of support cost.

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2021

**(j) Financial Instruments**

The charity has only financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of investments which are measured at fair value.

**(k) Leases**

Operating lease rentals are charged to the income and expenditure account as incurred.

**(l) Pension schemes**

A defined contribution scheme with Royal London (previously known as Scottish Life) is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from November 2014. The rate of employer contribution is 7.0%.

**(m) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(n) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
General donations	5,259	99,357	980	105,596	84,400
HMRC Job Retention	-	54,688	-	54,688	-
Legacies	-	-	-	-	188,234
	<b>£ 5,259</b>	<b>£ 154,045</b>	<b>£ 980</b>	<b>£ 160,284</b>	<b>£ 272,634</b>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

#### 3. INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Events	-	8,822	8,822	16,653
Expenses recovered	-	4,012	4,012	5,845
Other earned income	36,999	28,505	65,504	47,476
Insurance administration fees	90,486	-	90,486	86,605
School minibus contracts	-	-	-	8,526
Other miscellaneous income	-	52,006	52,006	58,335
	<u>£ 127,485</u>	<u>£ 93,345</u>	<u>£ 220,830</u>	<u>£ 223,440</u>

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2021

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
<b>Grants:</b>				
ACRE	-	2,700	2,700	600
BBC Children In Need	-	12,827	12,827	9,827
Big Lottery Fund	-	155,254	155,254	22,581
Big Lottery Fund/ ESF	-	412,379	412,379	304,940
Blagrave Trust	-	40,000	40,000	-
Bradenstoke Solar Community Fund	-	57,000	57,000	-
Carers Support Wiltshire	-	55,000	55,000	55,000
CO ltd re Warminster	-	-	-	17,416
Community Foundation	-	7,197	7,197	-
DEFRA	18,095	23,000	41,095	40,295
Department for Digital, Culture, Media & Sport	-	17,361	17,361	-
Family Trusts and Various Small Grants	13,066	6,158	19,224	183,216
Greensquare Housing	-	12,000	12,000	-
Groundwork UK	-	75,000	75,000	-
Housing Corporations	-	-	-	12,000
Housing Hub	-	-	-	75,000
Henry Smith Charity	-	29,900	29,900	-
Landfill Tax Credits (redistributable grants)	-	358,111	358,111	572,627
Macmillan Cancer Support	-	19,521	19,521	50,462
Police & Crime Commissioner for Wiltshire	-	110,706	110,706	104,293
Primary Care Trusts	-	24,500	24,500	24,500
Underwood Trust	-	40,000	40,000	-
Wiltshire and Swindon Sports CIC	-	18,975	18,975	-
Wiltshire Council	10,000	211,798	221,798	243,820
Wiltshire Wildlife Trust	-	33,201	33,201	-
<b>Total grants</b>	<b>41,161</b>	<b>1,722,588</b>	<b>1,763,749</b>	<b>1,716,577</b>
<b>Fees:</b>				
Oxenwood	46,030	-	46,030	64,577
	<b>£ 87,191</b>	<b>£ 1,722,588</b>	<b>£ 1,809,779</b>	<b>£ 1,781,154</b>

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2021

**5. INCOME FROM INVESTMENTS**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	<i>Total Funds 2020 £</i>
Bank interest	235	277	512	1,667
Rental Income	10,220	-	10,220	£ 10,220
	<u>£ 10,455</u>	<u>£ 277</u>	<u>£ 10,732</u>	<u>£ 11,887</u>

**6. NET INCOME / EXPENDITURE FOR THE YEAR**

	2021 £	2020 £
Net income / expenditure for the period includes		
Depreciation	12,957	17,794
Professional indemnity insurance	1,190	1,040
Fees payable to auditor		
Audit work	11,500	12,000
Non - audit work	9,795	1,040
Audit work re subsidiary	1,950	1,850
	<u>12,957</u>	<u>17,794</u>

**7. ANALYSIS OF EXPENDITURE**

	Activities directly undertaken 2021 £	Grants (see Note 8) 2021 £	Support Costs (see Note 9) 2021 £	Total 2021 £	<i>Total 2020 £</i>
<b>Cost of generating funds</b>					
Fundraising costs	1,797	-	-	1,797	6,574
Trading Company	48,766	-	20,725	69,491	60,250
	<u>50,563</u>	<u>-</u>	<u>20,725</u>	<u>71,288</u>	<u>66,824</u>
<b>Charitable activities</b>					
Strengthening Communities	379,770	-	101,016	480,786	431,087
Encouraging Enterprise	72,086	505,327	23,372	600,785	452,042
Tackling Disadvantage	701,200	7,519	235,539	944,258	962,764
	<u>1,153,056</u>	<u>512,846</u>	<u>359,927</u>	<u>2,025,829</u>	<u>1,845,893</u>
	<u>£ 1,203,619</u>	<u>£ 512,846</u>	<u>£ 380,652</u>	<u>£ 2,097,117</u>	<u>£ 1,912,717</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

#### 8. GRANTS PAYABLE

During the year the following institutional grants were made:-

##### Community Transport Development Grants

One grant (2020: 1) of less than £10,000 was paid to a voluntary organisation to improve the local environment:

	2021	2020
	£	£
Projects under £10,000	<u>£ 500</u>	<u>£ 250</u>

##### Landfill Community Funds Grant

57 grants (2020: 28) were paid to assist community groups and voluntary organisations to improve their local environment:

	2021	2020
	£	£
Ashton Keynes Village Hall	-	10,000
Atworth Village Hall	10,000	-
Avebury Sports & Social Club	33,000	20,000
Cricklade Bowls Club	10,000	-
Cricklade Leisure Centre	27,000	-
Devizes Town Football Club	10,000	-
Freshbrook Church	-	10,000
Goatacre Cricket Club	15,200	13,000
Lydiard Millicent PCC	-	15,000
Malmsbury Bowls Club	-	20,700
Manton Community Outdoors	10,000	-
Marlborough Golf Course	-	60,000
Purton PCC	27,000	-
RWBSA – Mowers	27,460	27,090
Salisbury Parkour Park	-	14,000
Salisbury Rugby Football Club	10,000	-
South Wraxall Village Hall	10,000	-
Southwick Village Hall	10,000	-
St Martin's Church, Bremhill	10,000	-
St Michael Church, Kington	18,000	-
St Michael's Church, Lyneham	41,000	-
St Sampson's Church, Cricklade	30,000	-
The Warminster Athenaeum Centre	10,000	-
West Wilts Youth Sailing Association	-	10,000
Westbury Community Project	52,000	-
Projects under £10,000	144,167	72,343
	<u>£ 504,827</u>	<u>£ 272,133</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

#### Link Good Neighbour Scheme Grants

5 grants (2020: 9) each of less than £10,000 were paid to provide transport and other services to local people in need.

	2021	2020
	£	£
Projects under £10,000	<u>£ 7,519</u>	<u>£ 8,426</u>
Total grants payable	<u>£ 512,846</u>	<u>£ 280,809</u>

#### 9. SUPPORT COSTS

	Charitable Activities 2021 £	Governance 2021 £	Total 2021 £	Total 2020 £
Staff costs	183,793	35,610	219,403	281,088
Premises costs	37,912	-	37,912	23,315
Depreciation	12,957	-	12,957	15,395
Other costs	87,135	23,245	110,380	99,775
	<u>£ 321,797</u>	<u>£ 58,855</u>	<u>£ 380,652</u>	<u>£ 419,573</u>

#### 10. STAFF NUMBERS AND COSTS

	2021 £	2020 £
Wages and salaries	1,008,492	940,188
Redundancy	13,741	11,550
Social security costs	83,935	78,567
Pension costs		
Defined benefit scheme contributions - regular	-	36,312
Defined benefit scheme contributions - deficit	-	47,385
Defined contribution scheme contributions	79,788	44,982
	<u>£ 1,185,956</u>	<u>£ 1,158,984</u>
The average number of staff during the year was	<u>49</u>	<u>48</u>
Employees earning over £60,000	Number	Number
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

#### 11. TRUSTEES AND KEY MANAGEMENT PERSONNEL

During the year, none of the Trustees, received any remuneration (2020: Nil). Two Trustees received reimbursed expenditure totalling £502, covering travelling and communication costs. (2020: 1 Trustee, £864)

The key management personnel of the charity comprise the Trustees and the Leadership Team (as shown on page 2). The total employee benefits of the key management personnel of the Charity were £371,967 (2020 : £361,491).

#### 12. TANGIBLE FIXED ASSETS - CONSOLIDATED AND CHARITY

	Freehold Land & Buildings £	Leasehold Land & Buildings £	Furniture & Fixtures £	Equipment & Vehicles £	Total £
<b>Cost</b>					
At 1 April 2020	52,001	197,448	75,977	84,646	410,072
Additions	-	-	-	35,059	35,059
Disposals	-	-	-	(4,500)	(4,500)
At 31 March 2021	<u>52,001</u>	<u>197,448</u>	<u>75,977</u>	<u>115,205</u>	<u>440,631</u>
<b>Depreciation</b>					
At 1 April 2020	-	22,377	66,044	76,134	164,555
Charge for the year	1,040	3,949	2,428	5,540	12,957
On disposals	-	-	-	(4,500)	(4,500)
At 31 March 2021	<u>1,040</u>	<u>26,326</u>	<u>68,472</u>	<u>77,174</u>	<u>173,012</u>
<b>Net book value</b>					
At 31 March 2020	<u>£ 52,001</u>	<u>£ 175,071</u>	<u>£ 9,933</u>	<u>£ 8,512</u>	<u>£ 245,517</u>
At 31 March 2021	<u>£ 50,961</u>	<u>£ 171,122</u>	<u>£ 7,505</u>	<u>£ 38,031</u>	<u>£ 267,619</u>

#### 13. FIXED ASSETS INVESTMENTS

	Consolidated		Charity	
	2021	2020	2021	2020
	£	£	£	£
Share holding in:				
Wiltshire Enterprises Ltd (company 01741853)	100	100	100	100
Community First Trading Ltd (company 08360063)	-	-	100	100
	<u>£ 100</u>	<u>£ 100</u>	<u>£ 200</u>	<u>£ 200</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

Community First holds unlisted investments, stated at cost, in two wholly-owned subsidiaries. Both companies are registered in England. Wiltshire Enterprises Ltd was dormant throughout the year. The wholly owned subsidiary, Community First Trading Limited, earns insurance commissions from the sale of insurance policies to Village Halls, Playing Fields and Parish Councils. It also receives subscriptions from a Bulk Oil Buying Scheme. It is the policy of the directors to pay over the whole of its profits each year to the Charity and its accounts have been consolidated in these financial statements. A summary of the trading results is shown below:

	2021 £	2020 £
Turnover	106,571	105,777
Interest receivable	23	47
Total income	<u>106,594</u>	<u>105,824</u>
Cost of sales and administrative expenses	<u>(63,560)</u>	<u>(60,250)</u>
Profit in the year	43,034	45,574
Retained profit bought forward	-	-
Gifted to parent charity	(43,034)	(45,574)
	<u>£ Nil</u>	<u>£ Nil</u>

The assets and liabilities of the company were

Debtors	3,922	547
Cash at bank and in hand	91,827	78,772
Creditors falling due within one year	<u>(95,649)</u>	<u>(79,219)</u>
	<u>£ 100</u>	<u>£ 100</u>

As at 31 March 2021 Community First Trading Ltd had net assets of £100 and share capital of £100.

	Leasehold Land & Buildings £
<b>Valuation</b>	
At 31 March 2020	90,000
Additions	-
Disposals	-
Revaluation	-
At 31 March 2021	<u>£ 90,000</u>

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

The investment property was last professionally valued as at 31 March 2016. The valuation was carried out by Andrew Martin FNAEA on behalf of Strakers, Estate Agents. The market valuation was estimated having regard to the property's age, nature and type, the terms applicable to the existing lease, the terms applicable to the renewed lease and the current state of the commercial property market with particular reference to the lack of demand for offices in Devizes.

The trustees do not believe there has been any movement in the value of the property in the period to 31 March 2021.

The investment property is currently leased at £10,220/annum on five year lease with a three year break clause.

14. DEBTORS	Consolidated		Charity	
	2021	2020	2021	2020
	£	£	£	£
<b>Due within one year</b>				
Trade debtors	87,392	203,332	83,470	207,051
Prepayments and accrued income	169,728	23,093	212,762	68,561
	<u>£ 257,120</u>	<u>£ 226,425</u>	<u>£ 296,232</u>	<u>£ 275,612</u>

### 15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Consolidated		Charity	
	2021	2020	2021	2020
	£	£	£	£
Trade creditors	69,773	64,217	19,847	36,759
Taxation and social security	31,601	42,309	30,941	42,309
Other creditors	98,791	113,653	98,791	113,653
Accruals and deferred income	59,959	91,700	57,930	89,672
	<u>£ 260,124</u>	<u>£ 311,879</u>	<u>£ 207,509</u>	<u>£ 282,393</u>
<u>Deferred income</u>				
Balance at 1 April 2020			852	76,180
Amount released to incoming resources			(852)	(76,180)
Amount deferred in the year			3,385	852
Balance at 31 March 2021			<u>£ 3,385</u>	<u>£ 852</u>

**COMMUNITY FIRST**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 March 2021

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund Balances at 31 March 2021 represented by:

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Consolidated</b>			
Tangible fixed assets	267,619	-	267,619
Investments	90,100	-	90,100
Current assets	500,293	1,182,072	1,682,365
Current liabilities	(162,439)	(97,685)	(260,124)
	<u>£ 695,573</u>	<u>£ 1,084,387</u>	<u>£ 1,779,960</u>
<b>Charity</b>			
Tangible fixed assets	267,619	-	267,619
Investments	90,200	-	90,200
Current assets	447,578	1,182,072	1,629,650
Current liabilities	(109,824)	(97,685)	(207,509)
	<u>£ 695,573</u>	<u>£ 1,084,387</u>	<u>£ 1,779,960</u>

**17. STATEMENT OF FUNDS**

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>GENERAL FUNDS</b>	<u>£ 91,108</u>	<u>£ 232,112</u>	<u>£ (173,700)</u>	<u>£ Nil</u>	<u>£ 149,520</u>
<b>DESIGNATED FUNDS</b>					
Property and fixed assets in use	335,717	-	(12,957)	35,059	357,819
Strengthening Communities	188,234	-	-	-	188,234
	<u>£ 523,951</u>	<u>£ Nil</u>	<u>£ (12,957)</u>	<u>£ 35,059</u>	<u>£ 546,053</u>

"Properties and fixed assets in use" represents the asset value of properties owned by the group, separately shown from General Funds. The amounts include the net book value of properties purchased by the charity. The transfer in the year represents the value of assets purchased.

"Strengthening Communities " represents a legacy of £188,234 that was received in previous periods. The Trustees agreed to earmark these funds to be used for Strengthening Communities and therefore transferred them into a designated fund for that purpose.

COMMUNITY FIRST

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2021

RESTRICTED FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>Youth Action Wiltshire</b>					
Fundraised income	8,088	18,044	(1,797)	-	24,335
<b>Community Development</b>					
Community Development	107,698	154,812	(88,193)	-	174,317
Village Halls	161	34,073	(21,480)	-	12,754
Local Councils	-	46,054	(46,054)	-	-
YAW Club Programme	3,849	29,609	(28,458)	-	5,000
Youth Consultants	-	19,966	(19,966)	-	-
Oxenwood	-	82,164	(82,164)	-	-
Mini bus	-	25,000	(2,600)	(22,400)	-
Housing Hub	9,354	75,000	(84,354)	-	-
	121,062	466,678	(373,269)	(22,400)	192,071
<b>Encouraging Enterprise</b>					
Accelerate	(7,135)	8,392	(9,549)	-	(8,292)
Grants Programme	76,398	26,345	(43,583)	-	59,160
Plain Action	(998)	30,415	(29,417)	-	-
Vale Action	(1,076)	45,470	(44,394)	-	-
	67,189	110,622	(126,943)	-	50,868
<b>Tackling Disadvantage</b>					
Community Transport	16,758	40,116	(40,719)	-	16,155
Link Schemes	56,468	51,724	(54,451)	-	53,741
Splash	38,002	199,124	(182,127)	-	54,999
YAW Young Carers	34,999	260,675	(215,674)	-	80,000
Digital Access project	-	25,000	(12,341)	(12,659)	-
Building Bridges	(44,983)	307,767	(273,785)	-	(11,001)
YAW Project Inspire	-	107,435	(107,435)	-	-
	101,244	991,841	(886,532)	(12,659)	193,894
<b>Grants Payable</b>					
Business Grants & Loan Fund	24,854	9	-	-	24,863
Community Transport Development Grants	-	500	(500)	-	-
Landfill Communities Fund	646,172	383,481	(512,920)	-	516,733
Link Grants Fund	81,112	8,030	(7,519)	-	81,623
	752,138	392,020	(520,939)	-	623,219
	£ 1,049,721	£ 1,979,205	£ (1,909,480)	£ (35,059)	£ 1,084,387
<b>Youth Action Wiltshire</b>					

## COMMUNITY FIRST

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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Tackles disadvantage and supports young people through difficulties, including SPLASH programmes which support young victims of crime, those struggling with challenges who may be out of education, employment and training (EET) and young carers who may have significant caring responsibilities for a family member. We also support a network of youth clubs across the county.

#### **Community Development**

Strengthens communities and includes a range of services which supports local communities and volunteers and brings people together to take action around their common concerns. Services include support to the Wiltshire Village Halls Association, The Wiltshire and Swindon Local Councils Network, (WALC), community organising and youth voice, Community Led Housing through the partnership Homes of Our Own. Community First administrates the Landfill Communities Fund and the Wiltshire Community Transport Development Fund and other grant programmes to improve community facilities. We also support local community transport services and LINK schemes and volunteers.

Accelerate part of the Community Transport services shows a deficit of £8,292 which has been caused by a loss of MIDAS income due to COVID-19. This is expended to be recovered within the next 6-12 months.

#### **Grants and Enterprise**

The leader programme gave grants to support local business but was completed and closed in early 2021.

#### **Tackling Disadvantage**

The Building Bridges Programme tackles disadvantage and is a partnership of organisations in Wiltshire and Swindon who are helping people overcome their barriers to employment and education. The programme is jointly funded by The National Lottery Community Fund and the European Social Fund.

Building Bridges shows a deficit of £11,001 because of the way Community First historically recovered internal charges. This method was reviewed in the year and the deficit has dropped. The deficit will be bought back to a surplus position in the next financial year.

#### **ENDOWMENT FUNDS**

The Charity has been fundraising to establish an endowment fund in relation to Youth Action Wiltshire. During the year £980 (2020: £1,220) was received and passed to the Wiltshire Community Foundation who hold the fund for the benefit of the Charity.

## COMMUNITY FIRST

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2021

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>SUMMARY OF FUNDS</b>					
Designated Funds	523,951	-	(12,957)	35,059	546,053
General Funds	91,108	232,112	(173,700)	-	149,520
	615,059	232,112	(186,657)	35,059	695,573
Restricted Funds	1,049,721	1,979,205	(1,909,480)	(35,059)	1,084,387
	<u>£ 1,664,780</u>	<u>£ 2,211,317</u>	<u>£ (2,096,137)</u>	<u>£ Nil</u>	<u>£ 1,779,960</u>

Transfers between funds represents the value of fixed assets purchased with restricted funding.

#### 18. LEASE COMMITMENTS

The charity has financial commitments in respect of operating leases of office equipment. The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than one year	6,643	265
Later than one and not later than 5 years	5,622	10,082
Later than five years	-	-
	<u>£ 12,265</u>	<u>£ 10,347</u>

#### 19. PENSION COMMITMENTS

Until 31 January 2020 Community First was a member of the Wiltshire Pension Fund which operates a defined benefit pension arrangement. The scheme provided benefits based on salary at their date of leaving the scheme and length of service. With effect from 31 October 2014 all employees, with the exception of three key posts, were transferred to the Royal London defined contribution scheme. The defined benefit scheme closed on 31 January 2020 with the three remaining members of this scheme transferring to the Royal London defined contribution scheme. The accumulated deficit was removed from the accounts resulting in a significant gain in the year.

On 30 September 2019 Community First purchased Oxenwood Field Study Centre and the staff were TUPE'd across. These staff members were and remain members of the Wiltshire Pension Fund. Community First make employers contributions to this scheme. The pension came over as a new fund with no associated deficit. Wiltshire Council have agreed to act as guarantor and cover any future deficit arising on the fund and therefore no potential deficit on this fund is disclosed in these accounts. The cost of the employers contributions in the year was £23,652.

## COMMUNITY FIRST

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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A defined contribution scheme with Royal London is in place for staff who are not members of the Wiltshire Pension Fund and who wish to be members of and contribute to a pension scheme. All eligible staff were auto-enrolled into this scheme as from 31 October 2014. The rate of employer contribution is 7.0%.

The cost of employers contributions in the year was £52,652.

There were outstanding pension contributions at the balance sheet date of £7,533 (2020: No outstanding or prepaid balances).

#### 20. RELATED PARTIES

Various Trustees, officers and employees (and members of their families) of Community First have in their personal capacities, links with organisations which to some degree either fund or are funded by Community First. This is a large, diverse organisation reaching into the community and links are inevitable.

The Trustees monitor these links and the Company Secretary maintains a register of declared interests in order to foster a policy of transparency. The Trustees strive to promote fairness and consider that no transactions have been influenced by interests other than the Charity's. Inspection of the register can be arranged by contacting the Company Secretary.

#### 21. SUBSEQUENT EVENTS

Since 31 March 2021 the spread of COVID-19 has continued to impact economies and businesses across the world. Community First has a good IT infrastructure which has enabled staff to work remotely from home with minimal disruption to the charity. A recent staff survey showed that the team generally welcome the opportunity to work from home and feel a better life/work balance. A priority for the coming year is to review the permanency of this arrangement and the feasibility of moving to a hybrid approach of home and office accommodation. The Leadership Team have closely monitored the ongoing situation and have focused on ensuring that the charity can continue to deliver its programmes in as normal a manner as possible. Oxenwood Outdoor Education Centre has been particularly affected with a temporary closure in place and staff being furloughed. Budgets have been reprofiled and it is hoped that this centre can re-open in the coming months. Although the duration and eventual impact of COVID-19 is not yet known the pandemic has not materially affected the Charity's assets and liabilities. The Trustees are therefore of the opinion that these events are non-adjusting post balance sheet events.

#### 22. CONTROLLING PARTY

The Trustees consider that the charity is jointly controlled by the Trustees and that there is no ultimate controlling party.

## COMMUNITY FIRST

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### FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS For the year ended 31 March 2021

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The work of Community first has been made possible with financial support and contributions from the following groups and organisations:

Accommodation Welfare Committee  
ACRE  
Asda  
Ball Aerosol Packaging Limited  
BBC Children in Need  
Beaufort Hunt Supporters Club  
The Blagrove Trust  
Bowood Ladies Golfers  
Bradenstoke Solar Community Fund  
Brewster Maude Charitable Trust  
Bristol Trust  
Carers Support Wiltshire  
Castle Combe Parish Council  
Chaloners Masonic Lodge – Melksham  
Childrens Chance  
Chippenham Borough Lands Charity  
Community Development Foundation  
Co-op Local Causes Fund  
Crapper & Sons Landfill Ltd  
DEFRA – Department of The Environment  
DCMS - The Department for Digital, Culture,  
Media & Sport  
The D'Oyly Carte Charitable Trust  
Easterton Parish Council  
Edington Parish Council  
ES Shops Limited  
European Social Fund  
Everyclick Limited  
Friends of Youth Action Wiltshire  
AW Gale Charitable Trust  
Greensquare Accord  
Groundwork UK  
The Hedley Foundation  
Henry C Hoare Charitable Trust  
Henry Smith Charity  
'Hidden Heroes' Campaign Supporters  
Hills Minerals & Waste Limited  
Hugo Halkes Charitable Trust  
The Inchcape Foundation  
The James Weir Foundation  
The Jodrel Charitable Trust  
Julius Silman Charitable Trust  
JH King Charity  
The Lansdowne Lodge Benevolent Fund  
The Lions Club of Bradford on Avon  
The Lions Club of Chippenham  
The Lions Club of Devizes  
Macmillan Cancer Support  
Melksham Town Council  
The National Benevolent Fund  
The National Lottery Community Fund  
NHS Wiltshire Clinical Commissioning Group

Persimmon Charitable Trust  
Police & Crime Commissioner for Wiltshire &  
Swindon  
The Radnor Charitable Trust  
Ray Harris Charitable Trust  
Rotary Club of Bradford on Avon  
The Rothschild Foundation  
The Seend Singers  
EAP Sells 2007 Trust  
The Sobell Foundation  
Sport England  
Stampede Sports  
St James Place Charitable Foundation  
St James Trust  
SVO (Calne) Limited  
Tristenagh Trust  
The Underwood Trust  
USB UK Limited  
VCS Emergency Partnership  
The Verdon-Smith Family Charitable Trust  
Walker Logistics Limited  
WASP – Wiltshire & Swindon Sport  
Wiltshire Association of Local Councils  
Wiltshire Community Foundation  
Wiltshire Council  
Wiltshire Wildlife Trust  
Youth Action Wiltshire Committee

We would also like to acknowledge the support of the following partners:

Barnardo's  
Relate  
Wiltshire Wildlife Trust

The Charity has also benefited from the generous support of many individuals whose donations and gifts have enabled services to be maintained and expanded and an endowment fund to be established to provide income in future years.

We were sad to hear of the sad passing of George McDonic MBE this year. He was a great supporter of Community First for many years and was a Trustee from 1997 to 2007 and then became a Vice President. We would like to acknowledge and thank George for all his years of service to the charity.

