



**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)

**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 residentials, 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

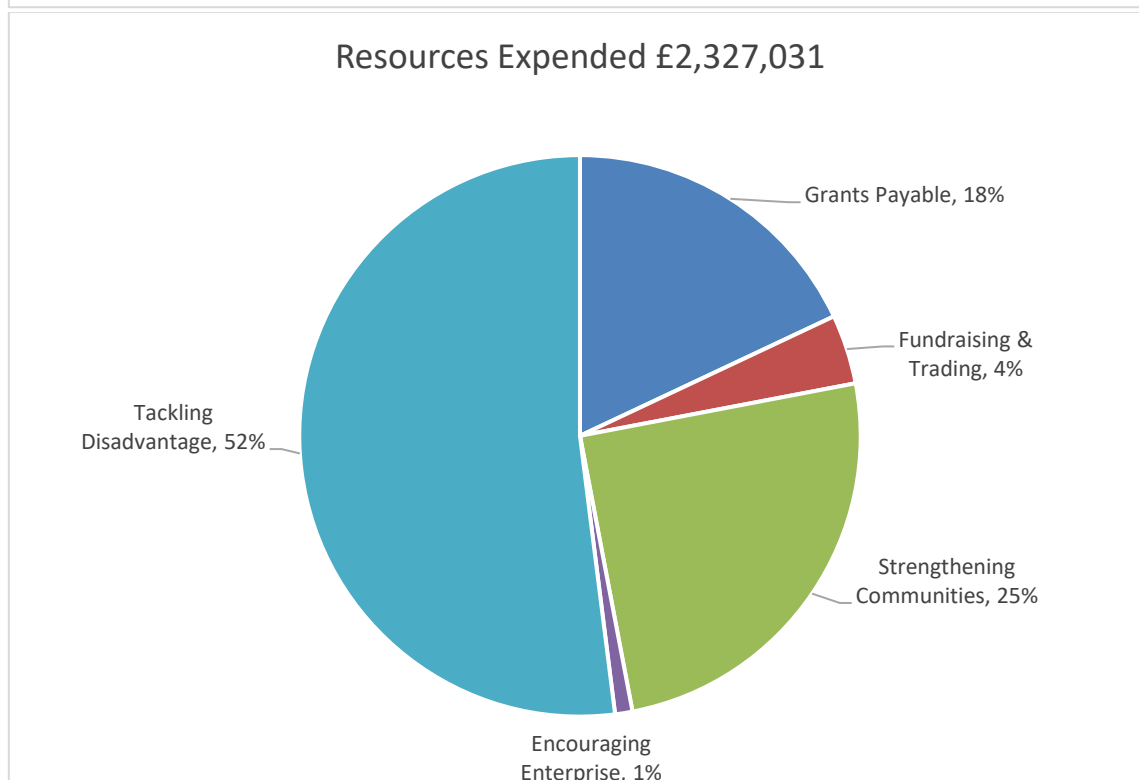
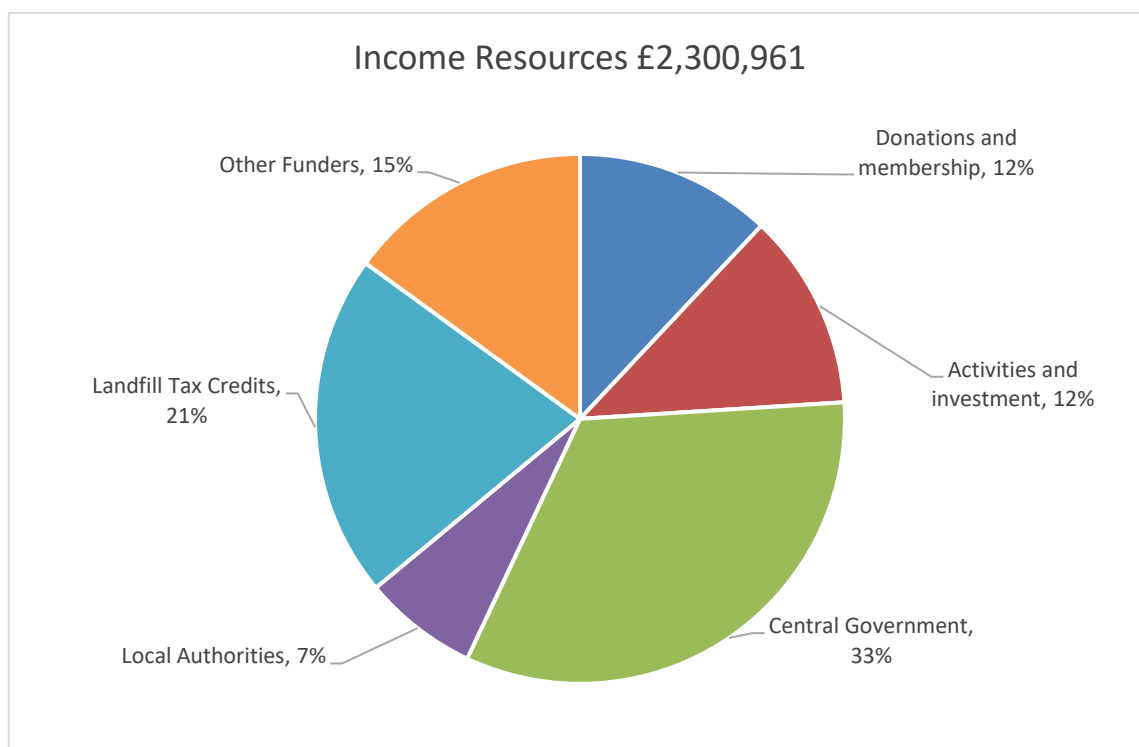
**Youth Club** – We have undertaken remote & face to face training for 56 voluntary Youth Leaders covering Emergency first aid, food hygiene, Health & Safety & Risk Management, Listening & Community Organising & 'How To Run' arts & group work sessions, along with residential Leadership training for 20 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 deliver 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	(231,246)	(179,569)	(170,528)	(133,058)
<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.



JAMES MOODY, Chair



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>
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>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

3. INCOME FROM TRADING ACTIVITIES

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
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	-
	<u>£ 143,735</u>	<u>£ 118,440</u>	<u>£ 262,175</u>	<u>£ 217,919</u>

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 £	Total Funds 2022 £
<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
Total grants	48,092	1,557,102	1,605,194	1,580,435
<b>Fees:</b>				
Oxenwood and Linkenholt	153,305	-	153,305	101,781
	<u>£ 201,397</u>	<u>£ 1,557,102</u>	<u>£ 1,758,499</u>	<u>£ 1,682,216</u>

## 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

## 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>

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	<u>1</u>	<u>1</u>
£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	52,001	197,448	75,977	116,967	442,393
<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	3,120	34,224	72,991	81,971	192,306
<b>Net book value</b>					
At 31 March 2022	£ 49,921	£ 167,173	£ 5,077	£ 39,051	£ 261,222
At 31 March 2023	£ 48,881	£ 163,224	£ 2,986	£ 34,996	£ 250,087

## 13. FIXED ASSETS INVESTMENTS

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

**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:

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

The assets and liabilities of the company were

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

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
	<u>£ 310,240</u>	<u>£ 145,071</u>	<u>£ 343,823</u>	<u>£ 178,374</u>

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
	<u>£ 231,246</u>	<u>£ 179,569</u>	<u>£ 170,528</u>	<u>£ 133,058</u>

Deferred income

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	<u>£ 53,958</u>	<u>£ 799</u>

## 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.

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.

RESTRICTED FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers and investment gains/(losses) £	Carried Forward £
<b>Youth Action Wiltshire</b>					
Fundraised income	21,727	59,661	(6,886)	(71,188)	3,314
<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)	-	-
	167,834	181,136	(240,961)	6,217	114,226
<b>Encouraging Enterprise</b>					
Accelerate	55	24,888	(14,112)	-	10,831
Grants Programme	44,084	30,900	(47,591)	-	27,393
	44,139	55,788	(61,703)	-	38,224
<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	-
	198,162	1,068,524	(1,141,157)	70,714	196,243
<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
	709,587	472,691	(429,808)	-	752,470
	£ 1,141,449	£ 1,837,800	£ (1,880,515)	£ 5,743	£ 1,104,477

Youth Action Wiltshire

## 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 administers 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.

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**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.

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31 March 2023**

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**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.