



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

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

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2025

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COMMUNITY FIRST

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

Trustees

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

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

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

Company reg. no.	01757334	
Charity reg. no.	288117	
Financial Conduct Authority no	FRN311971	
Registered office	Unit C2 Beacon Business Centre, Hopton Park Devizes Wiltshire SN10 2EY	
Registered Auditor	David Owen & Co 17 Market Place Devizes Wiltshire SN10 1HT	
Bankers	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	Cambridge & Counties Bank Charnwood Court 5B New Walk Leicester LE1 6TE Dudley Building Society Harbour Buildings 7 Waterfront W Brierley Hill DY5 1LN Flagstone Group Ltd Clareville House 26-27 Oxendon St London SW1Y 4EL
Solicitors	Awdry, Bailey and Douglas 33 St.John's St Devizes Wiltshire SN10 1BW	

TRUSTEES' REPORT

For the year ended 31 March 2025

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

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

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

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

Local Councils Support – We continued to support the Local Councils network with 246 in membership as of March 31st 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

- 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

- 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

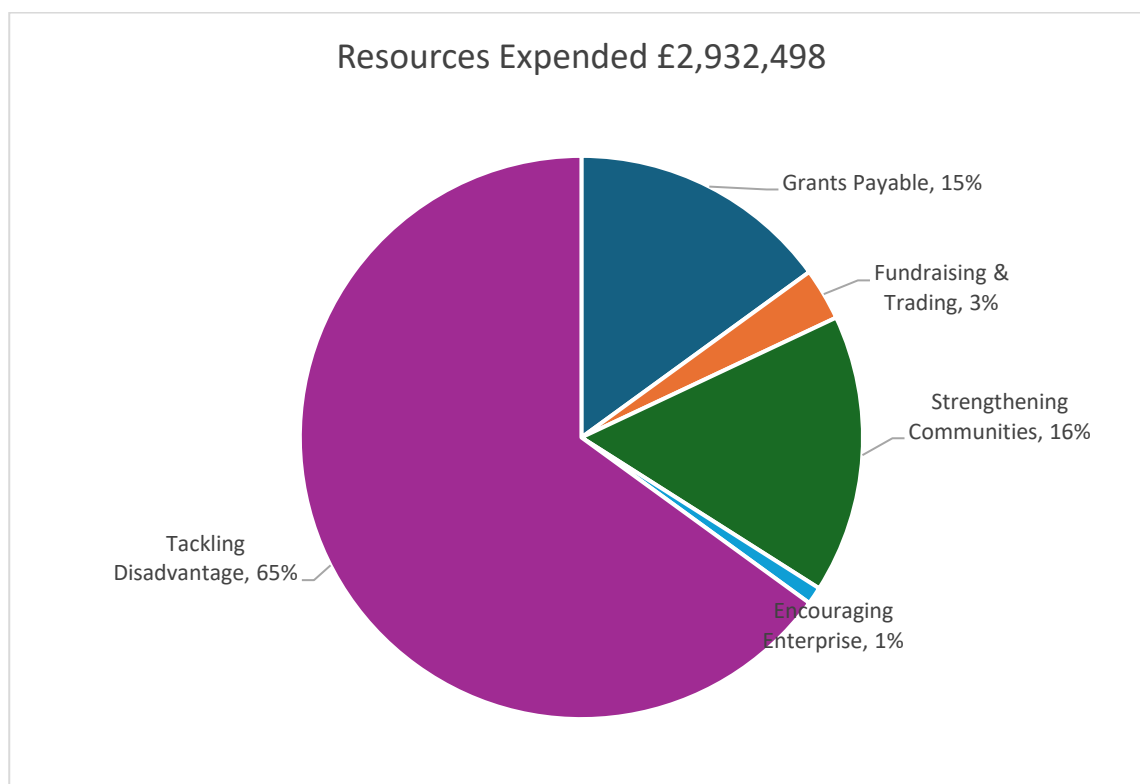
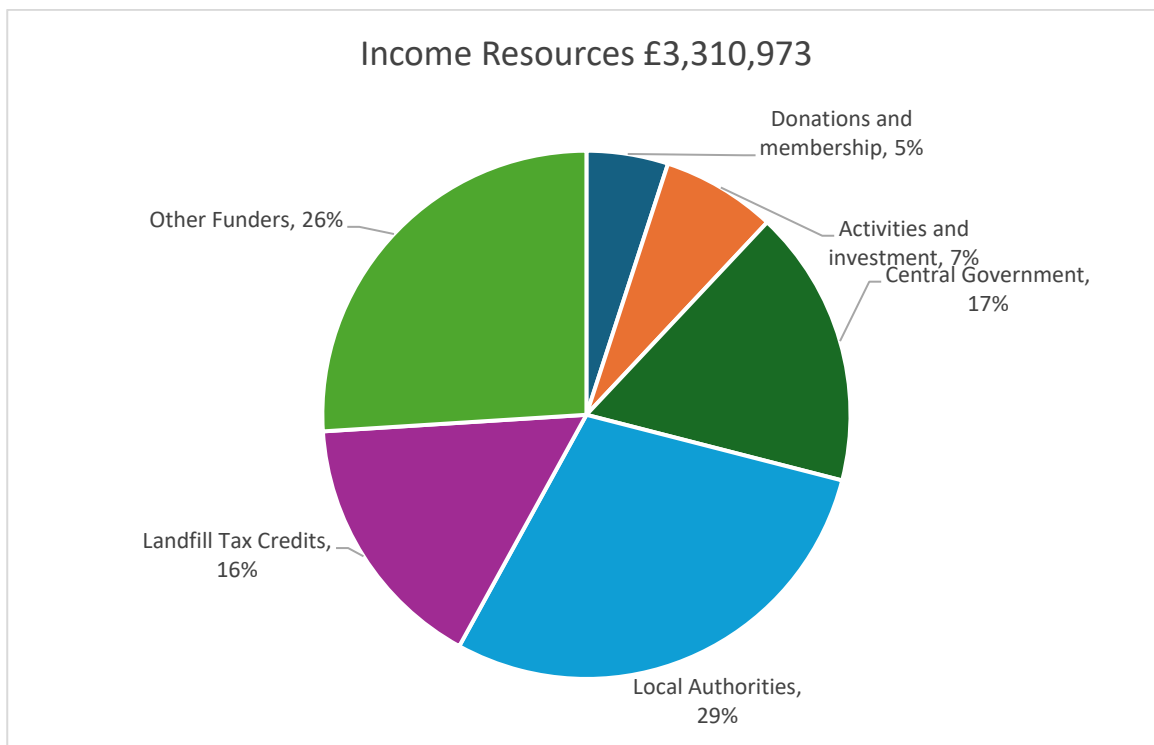
The Young Adult Carer Support Worker, Carers Together Wiltshire has:

- 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.

TRUSTEES' REPORT For the year ended 31 March 2025

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

- 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

- 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

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

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 8th 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

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

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

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

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.

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 £
INCOMING RESOURCES						
<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	-
TOTAL INCOMING RESOURCES		413,519	2,895,939	1,515	3,310,973	2,299,429
RESOURCES EXPENDED						
Fundraising and publicity	7	-	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
TOTAL RESOURCES EXPENDED		362,369	2,568,614	1,515	2,932,498	2,322,407
NET INCOME / (EXPENDITURE)		51,150	327,325	-	378,475	(22,978)
Transfers between funds		72,088	(72,088)	-	-	-
NET MOVEMENT IN FUNDS		123,238	255,237	-	378,475	(22,978)
RECONCILIATION OF FUNDS:						
TOTAL FUNDS BROUGHT FORWARD						
	17	£ 670,878	£ 1,210,332	£ Nil	£ 1,881,210	£ 1,904,188
TOTAL FUNDS CARRIED FORWARD						
		<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

BALANCE SHEET

As at For the year ended 31 March 2025

	Notes	Consolidated 2025 £	2024 £	Charity 2025 £	2024 £
FIXED ASSETS					
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>
CURRENT ASSETS					
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>
CREDITORS: amounts falling due within one year					
	15	(215,815)	(276,528)	(136,377)	(223,827)
NET CURRENT ASSETS		<u>1,909,057</u>	<u>1,530,576</u>	<u>1,908,957</u>	<u>1,530,476</u>
TOTAL ASSETS LESS CURRENT LIABILITIES / NET ASSETS		<u>£ 2,259,685</u>	<u>£ 1,881,210</u>	<u>£ 2,259,685</u>	<u>£ 1,881,210</u>
FUNDS					
	17				
Restricted funds		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>

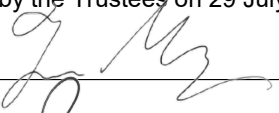
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025 although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section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

BALANCE SHEET

As at For the year ended 31 March 2025

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

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

	Note	2025 £	2024 £
Cash flow from operating activities (see below)		£ 576,097	£ (112,208)
Cash flow from investing activities			
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
Net cash used in investing activities		£ 16,892	£ 7,104
Change in cash and cash equivalents in the year		592,989	(105,104)
Cash and cash equivalents bought forward		1,369,903	1,475,007
Cash and cash equivalents carried forward		£ 1,962,892	£ 1,369,903
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH		2025 £	2024 £
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
		£ 576,097	£ (112,208)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2025

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

(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

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

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

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

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
	£ 145,480	£ 101,551	£ 247,031	£ 220,202

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 £	Total Funds 2024 £
Grants:				
ACRE	-	40,671	40,671	480
Age UK Wiltshire	-	265,369	265,369	-
Blagrove Trust	-	-	-	-
Bradenstoke 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	82,280	2,628,112	2,710,392	1,711,329
Fees:				
Oxenwood and Linkenholt	142,956	-	142,956	167,432
	£ 225,236	£ 2,628,112	£ 2,853,348	£ 1,878,761

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
	£ 38,343	£ 2,101	£ 40,444	£ 31,104

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 £
Cost of generating funds					
Fundraising costs	7,468	-	-	7,468	6,496
Trading Company	73,964	-	-	73,964	80,213
	81,432	-	-	81,432	86,709
Charitable activities					
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
	1,956,711	443,137	451,218	2,851,066	2,235,698
	£ 2,038,143	£ 443,137	£ 451,218	£ 2,932,498	£ 2,322,407

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
	£ 437,299	£ 350,381

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>

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 £
Cost					
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>
Depreciation					
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>
Net book value					
At 1 April 2024	<u>£ 47,841</u>	<u>£ 159,275</u>	<u>£ 1,130</u>	<u>£ 42,288</u>	<u>£ 250,534</u>
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>

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 brought 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
	£	£	£	£
Due within one year				
Trade debtors	141,825	415,519	146,840	421,022
Prepayments and accrued income	20,155	21,682	67,280	51,804
	<u>£ 161,980</u>	<u>£ 437,201</u>	<u>£ 214,120</u>	<u>£ 472,826</u>

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
	<u>£ 215,815</u>	<u>£ 276,528</u>	<u>£ 136,377</u>	<u>£ 223,827</u>
<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			<u>£ 28,367</u>	<u>£ 106,507</u>

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 £
Consolidated			
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>
Charity			
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 £
GENERAL FUNDS	<u>172,607</u>	<u>413,519</u>	<u>(322,153)</u>	<u>9,024</u>	<u>272,997</u>
		-			
DESIGNATED FUNDS					
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

"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.

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 £
Youth Action Wiltshire					
Fundraised income	24,674	(8,796)	(5,953)	-	9,925
Community Development					
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
Encouraging Enterprise					
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
Tackling Disadvantage					
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
Grants Payable					
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
	<u>£ 1,210,332</u>	<u>£ 2,895,939</u>	<u>£ (2,568,614)</u>	<u>£ (72,088)</u>	<u>£ 1,465,569</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.

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 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.

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 £
SUMMARY OF FUNDS					
Designated Funds	498,271	-	(40,216)	63,064	521,119
General Funds	172,607	413,519	(322,153)	9,024	272,997
	670,878	413,519	(362,369)	72,088	794,116
Restricted Funds	1,210,332	2,895,939	(2,568,614)	(72,088)	1,465,569
	£ 1,881,210	£ 3,309,458	£ (2,930,983)	£ Nil	£ 2,259,685

Transfers between funds represents adjustments to designated funding.

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

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

FINANCIAL SUPPORT AND OTHER CONTRIBUTIONS

For the year ended 31 March 2025

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

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

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.