

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

England & Wales · Charity number 703072

Details

Other names	COMMUNITY FIRST
Status	Registered
Legal form	Charitable company
Company number	02504158
Registered	1990-06-29
Register	View on the Charity Commission register

Contact

Address The Fred Bulmer Centre
Wall Street
Hereford
HR4 9HP

Phone 01684312730

Email info@comfirst.org.uk

Website www.comfirst.org.uk

Activities

Objects: (I) TO DEVELOP AND TO PROMOTE ALL OR ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT BY WAY OF THE FURTHERANCE OF ALL MEASURES LEADING TOWARDS SOCIAL INCLUSION AND IN PARTICULAR:(II) TO ADVANCE EDUCATION, TO IMPROVE HEALTH AND TO RELIEVE POVERTY SICKNESS AND DISTRESS:(III) WITHOUT LIMITATION TO THE GENERALITY OF THE FOREGOING TO PROVIDE SUPPORT FOR ORGANISATIONS WITH CHARITABLE OBJECTIVES IN ORDER TO ASSIST SUCH ORGANISATIONS IN THEIR CHARITABLE WORK.(IV) TO PROMOTE AND TO ORGANISE CO-OPERATION IN THE ADVANCEMENT OF THESE PURPOSES AND TO BRING TOGETHER IN COUNCIL REPRESENTATIVES OF VOLUNTARY ORGANISATIONS, STATUTORY AUTHORITIES AND INDIVIDUALS.

Activities: We offer information, advice, guidance and technical support to voluntary organisations and community groups. Services include: funding advice; management of grants schemes; contract/programme management; training and support on organisational management; support for collaborative service delivery, rural advocacy, support for community buildings, community oil buying scheme.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** HEREFORDSHIRE AND WORCESTERSHIRE AND IMMEDIATELY SURROUNDING AREAS
- Herefordshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£265,000	£257,000	-	-
2024-03-31	£303,301	£408,442	-	-
2023-03-31	£441,443	£406,969	-	-
2022-03-31	£629,520	£518,687	£315,820	7
2021-03-31	£532,018	£463,239	£204,987	12

Trustees

Name	Role	Appointed
Geoffrey John Hughes		2024-08-01
Neil Alan Herman		2024-06-01
Richard Humphries		2024-06-01

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

England & Wales - Charity number 703072

Accounts

Charity Registration No. 703072

Company Registration No. 02504158 (England and Wales)

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. N Herman Mr. G Hughes Ms N Twigg Mr. R Humphries	(Appointed 1 June 2024) (Appointed 1 June 2024)
Chief Executive Officer	F Myers MBE	
Charity number	703072	
Company number	02504158	
Registered office	The Fred Bulmer Centre Wall Street Hereford HR4 9HP	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ	
Website	www.comfirst.org.uk	
Email	info@comfirst.org.uk	
X	@comfirst #ACREnetwork	

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

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COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025



The trustees present their report and accounts for the year ended 31 March 2025, the report complies with the requirements for a directors' report as required by the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the organisation's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Our Vision

Our vision is of strong, successful and healthy communities thriving across Herefordshire and Worcestershire where everyone can achieve their full potential.

By strong we mean that communities are resilient to challenge and adaptive to change.

By successful we mean that economic and social interactions are as good as they can be.

By healthy we mean that everyone's physical and mental health is as good as it can be and that people live in a healthy environment.

By communities we mean not only communities of place but also communities of interest. It is particularly important to address communities of interest in a world where so many interactions are on line.

By communities we include all in Herefordshire and Worcestershire with a special emphasis on smaller rural communities where their rurality poses particular challenges.

It follows, therefore, that we have a clear mission to support the wellbeing of communities across Herefordshire and Worcestershire particularly by embracing ill health prevention strategies.

To deliver our mission we must

Support - provide expert support to those communities, particularly through organisations in those communities.

Promote - Understanding of strategies to improve the health and well being of communities.

Advocate - act as advocate, representing the diverse interests of those communities, particularly where they may find it difficult getting their voice heard.

Deliver - provide direct support to individuals where there are no other suitable organisations able to provide such support.

Manage - ensure that our own organisation is fit for purpose and able to deliver our mission in an efficient and effective way.

Public benefit

Reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and when planning future activities. In particular, Trustees consider how planned activities contribute to the aims and objectives set.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

2024-25 has continued with the challenges of last year across the whole sector and Community First has reduced expenditure and we continue to work pro-actively to increase innovative and diverse activities that will in turn attract new funding opportunities and partnerships.

During the year we continued with the delivery and development of the Herefordshire and Worcestershire Wellbeing and Recovery College, reaching thousands of people who needed help in our community. We encountered a particular setback when the NHS announced that the College would no longer be funded. It had been funded from 'Captain Tom' money which was of course non recurrent.

We are acutely aware of the extensive reach and importance of our work in ill health and community wellbeing and there is a great deal of strain in the sector because of this lack of funding. Rather than cease this work we resolved to invest our own resources whilst lobbying the NHS and other funding bodies for resources to continue to develop a comprehensive agenda of ill health prevention.

We have continued to develop the theme of prevention upstream of ill health in the Communities which we serve. The aim continues to be to introduce a comprehensive prevention strategy into communities which will in turn reduce demand on the NHS.

We are ambitious to create a blueprint which can serve the whole country by being rolled out via the ACRE network.

We have continued to provide active support to village halls, connecting with 320 of them and more than three thousand volunteers who support them. Our oil purchasing scheme has continued to be popular against the continuing strain on family incomes and energy price increases.

Towards the end of the year we commenced a new Rural (Affordable) Housing Enabler Contract. This is a DEFRA initiative, administered by ACRE.

Financial review

During the year we invested in new accounting software and training in its use.

Full financial details are available in the accounts. In summary, total expenditure exceeded income by £55,136 this year, leaving a total closing reserves of £190,017. This is made up of restricted funds of £46,670 and unrestricted funds of £143,347.

The directors have examined the requirement for free reserves, which are those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed.

The level of reserves is kept under regular review to ensure that sufficient funds are put aside to provide flexibility to cover temporary timing differences in financial commitments and to ensure adequate working capital and a contingency to manage the financial risks associated with certain funding streams and contractual obligations.

Community First is satisfied that it has a sound approach to its finances which are subject to regular review.

Quantitatively, Community First therefore aims to hold free reserves equivalent to not less than two months budgeted expenditure and not more than six months budgeted expenditure. This reflects the risks it faces and that, as a charitable organisation, its primary purpose is to be of service to the people of Herefordshire and Worcestershire rather than to accumulate money.

The directors have examined the requirement for free reserves, which are those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. Total reserves of the charity at 31 March 2025 were £190,017 (2024 - £245,153). Of this total £46,670 (2024 - £nil) is restricted funding leaving, after allowance for tangible fixed assets, £142,663 (2024 - £243,640) as free reserves, which equates to just over 6 months of current expenditure.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Grant making policy

Community First administers grants on behalf of another charitable trust. The grant making processes are agreed with the funders at the outset.

Community First's unrestricted funds are not utilised for grant giving purposes.

Principal sources of funding

The principal sources of funding received in the year are as described in the restricted funds note accompanying the financial statements.

Risk management

The Board of Community First reviews the key risks that the organisation faces on a continuing basis.

Plans for future periods

Community First, as its title states, will continue to concentrate on putting the community first, we have a major role to play in our local communities. As ever, we will need to be creative and innovative as we look to maintain and grow our income for the future.

Community First has a strong history rooted in our rural communities in and around Herefordshire and Worcestershire. Looking to the future, we will continue reaching out into our communities pursuing the need for connectedness and belonging, coupled with issues around physical health, mental well-being, emotional problems, and financial and economic challenges. We have actively continued in promoting the Social Determinants of Health and strategies to embrace them.

We intend to continue to deliver the Wellbeing & Recovery College whilst financially possible pending seeking future funding opportunities.

Through our dedicated efforts, driven by local knowledge and insights, and working with our partners, Community First aims to continue to build resilient, flourishing, and interconnected rural communities that can proudly contribute to a brighter future for all whilst reducing the demands on the NHS.

Structure, governance and management

Community First is a charitable company limited by guarantee, incorporated on 29 June 1990 and registered as a charity on 6 July 1990.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. These were last amended on 20 January 2020.

The trustees, who are also the directors for the purpose of company law, were:

Mr. R Whitfield	(Resigned 11 May 2025)
Mr. N Herman	
Mr. G Hughes	
Ms N Twigg	(Appointed 1 June 2024)
Mr. R Humphries	(Appointed 1 June 2024)

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Frank Myers continued as Chief Executive Officer and as such has responsibility for operational management. He continued to lead the staff team in their work throughout the year.

Strategic management is the responsibility of the Board of Trustees who meet regularly to scrutinise activities, evaluate progress and set the direction of travel. The Annual General Meeting provides an opportunity for all stakeholders to influence the work and priorities of the organisation.

Community First's Board should consist of not less than six or more than ten people. Work to recruit new trustees continues with the aim to meet the demographic, skill, knowledge and representative needs of the Charity.

Up to eight members are elected at the AGM and up to two co-opted by the Board. At the conclusion of each AGM, one third of the Board retires from office. The members of the Board to retire are those who have been in office longest since their last election. Retiring trustees are eligible for re-election. At every AGM, members of Community First elect Board trustees in place of those retiring.

The Governance of the charity is kept under constant review.

During the year Board meetings were held on four occasions to oversee the delivery of the organisation's plans and to review the risks and opportunities facing the charitable company on an ongoing basis. Day to day management of the charity is delegated to the Chief Executive Officer and there are regular staff meetings.

The remuneration of the Chief Executive Officer and all staff is reviewed annually by the Board and when appropriate increased in accordance with the Consumer Price Index (CPIH).

Board members complete a register of interests on a regular basis. This is updated if needed during the year.

Board members are required to declare any interest in relation to specific decisions and agenda items at the start of all Board meetings, or thereafter if relevant topics arise in discussion.

Community First works with a range of statutory and voluntary sector partners. Descriptions of related parties and the transactions with them are detailed elsewhere at note 19 of the accounts.

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

The trustees' report was approved by the Board of Trustees.

Ms N Twigg

Trustee

Dated: 18 December 2025

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of Community First in Herefordshire & Worcestershire (the organisation) for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sarah Morley ACA
Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 18 December 2025

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	6,045	185,021	191,066	29,638	265,275	294,913
Charitable activities	4	6,140	-	6,140	2,320	-	2,320
Investments	5	5,352	-	5,352	6,068	-	6,068
Total income		<u>17,537</u>	<u>185,021</u>	<u>202,558</u>	<u>38,026</u>	<u>265,275</u>	<u>303,301</u>
Expenditure on:							
Charitable activities	6	47,600	210,094	257,694	122,232	286,210	408,442
Total expenditure		<u>47,600</u>	<u>210,094</u>	<u>257,694</u>	<u>122,232</u>	<u>286,210</u>	<u>408,442</u>
Net expenditure		<u>(30,063)</u>	<u>(25,073)</u>	<u>(55,136)</u>	<u>(84,206)</u>	<u>(20,935)</u>	<u>(105,141)</u>
Transfers between funds	12	<u>(71,743)</u>	<u>71,743</u>	<u>-</u>	<u>69,040</u>	<u>(69,040)</u>	<u>-</u>
Net movement in funds		<u>(101,806)</u>	<u>46,670</u>	<u>(55,136)</u>	<u>(15,166)</u>	<u>(89,975)</u>	<u>(105,141)</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>245,153</u>	<u>-</u>	<u>245,153</u>	<u>260,319</u>	<u>89,975</u>	<u>350,294</u>
Fund balances at 31 March 2025		<u><u>143,347</u></u>	<u><u>46,670</u></u>	<u><u>190,017</u></u>	<u><u>245,153</u></u>	<u><u>-</u></u>	<u><u>245,153</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		684		1,513
Current assets					
Debtors	14	8,804		9,451	
Cash at bank and in hand		199,438		316,540	
		<u>208,242</u>		<u>325,991</u>	
Creditors: amounts falling due within one year	15	<u>(18,909)</u>		<u>(82,351)</u>	
Net current assets			189,333		243,640
Total assets less current liabilities			<u>190,017</u>		<u>245,153</u>
Income funds					
Restricted funds	17	46,670		-	
Unrestricted funds		143,347		245,153	
		<u>190,017</u>		<u>245,153</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.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 December 2025

Ms N Twigg
Trustee

Company Registration No. 02504158

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Community First in Herefordshire & Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is The Fred Bulmer Centre, Wall Street, Hereford, HR4 9HP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the organisation's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The organisation is a Public Benefit Entity as defined by FRS 102.

The organisation has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the organisation is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the organisation has been notified of the donation, unless performance conditions require deferral of the amount.

Other incoming resources are on a receivable basis over the period to which they relate.

1.5 Resources expended

Liabilities are recognised for the amounts that the charity anticipates it will have to pay to settle a debt or the amount that it has received in advance as payment for services it has to provide.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Expenditure on charitable activities includes the costs associated with the activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the programmes and activities undertaken.

The support costs are treated as core running costs of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	33% of cost
Fixtures, fittings & furniture	15% of net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the organisation reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The organisation has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the organisation's balance sheet when the organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the organisation's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the organisation is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the organisation's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	153	-	153	-	-	-
Funding and grants	-	185,021	185,021	22,431	265,275	287,706
Membership fees	5,892	-	5,892	7,207	-	7,207
	<u>6,045</u>	<u>185,021</u>	<u>191,066</u>	<u>29,638</u>	<u>265,275</u>	<u>294,913</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Oil buying and training		
Sale of services	6,140	2,320
	<u>6,140</u>	<u>2,320</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	5,352	6,068
	<u>5,352</u>	<u>6,068</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	Provide and accommodate project workers 2025 £	Grants payable 2025 £	Total 2025 £	Provide and accommodate project workers 2024 £	Grants payable 2024 £	Total 2024 £
Staff costs	110,474	-	110,474	194,147	-	194,147
Staff training	27,404	-	27,404	32,764	-	32,764
Office costs	-	-	-	77	-	77
Project expenses	20,946	-	20,946	116,920	-	116,920
Membership fees and subscriptions	6,483	-	6,483	6,986	-	6,986
	<u>165,307</u>	<u>-</u>	<u>165,307</u>	<u>350,894</u>	<u>-</u>	<u>350,894</u>
Grant funding of activities (see note 7)	-	14,595	14,595	-	10,927	10,927
Share of support costs (see note 9)	72,736	-	72,736	37,899	-	37,899
Share of governance costs (see note 9)	5,056	-	5,056	8,722	-	8,722
	<u>243,099</u>	<u>14,595</u>	<u>257,694</u>	<u>397,515</u>	<u>10,927</u>	<u>408,442</u>
Analysis by fund						
Unrestricted funds - general	47,600	-	47,600	122,232	-	122,232
Restricted funds	195,499	14,595	210,094	275,283	10,927	286,210
	<u>243,099</u>	<u>14,595</u>	<u>257,694</u>	<u>397,515</u>	<u>10,927</u>	<u>408,442</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Grants payable

	2025	2024
	£	£
Arley Memorial Hall	750	-
Brampton Abbots Parish	1,000	-
Bromsgrove Regeneration	1,000	-
Bewdley Community Theatre Group	-	1,000
Callow End Village Hall	-	1,000
CUP Ceramics CIC	-	1,000
Dilwyn Cedar Hall	945	-
Eardisland Village Hall	-	997
Fairfield Village Community Association	-	480
Garway Activity Group	500	-
HayCommunity Choir	-	200
Hay Camera Club	1,000	-
Hereford Symphony Orchestra	1,000	-
Hereford City Rotary Club	-	1,000
Herefordshire Community Land Trust	1,000	-
Herefordshire Growing	800	-
Indigo Arts	1,000	-
Ledbury Community Brass Band	1,000	-
Leominster Museum CIO	-	1,000
Malvern Cube Projects	750	-
Malvern Museum Society	1,000	-
Mobilise Arts CIC	1,000	-
Pembridge Amenity Trust	-	1,000
Peterchurch Parochial	-	250
West Malvern Social Club	1,000	-
Weobley Village Hall	850	-
Whittington Village Hall	-	1,000
Wolverley Village Players	-	1,000
EA343 - no name in nominal	-	1,000
	<u>14,595</u>	<u>10,927</u>

The charity acts as an intermediary between the grant applicants and the grant funders. Each group of grants are paid out of specific funds received by the charity for the purpose of issuing grants to other organisations with the approval of the grant funder.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

No trustees were reimbursed expenses (2024 - none).

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Depreciation	829	-	829	888	888
Office costs	8,647	-	8,647	11,682	11,682
Consultancy	62,279	-	62,279	25,083	25,083
General costs	921	-	921	176	176
Bank charges	60	-	60	70	70
Audit and accountancy fees	-	4,556	4,556	-	7,297
Payroll fees	-	500	500	-	1,380
Trustee meeting costs	-	-	-	-	45
	<u>72,736</u>	<u>5,056</u>	<u>77,792</u>	<u>37,899</u>	<u>46,621</u>
Analysed between					
Charitable activities	<u>72,736</u>	<u>5,056</u>	<u>77,792</u>	<u>37,899</u>	<u>46,621</u>

Audit and accountancy fees of £4,556 (2024 - £7,298) comprises £nil (2024 - £1,250) payable to the charity's auditor in respect of audit fees, £3,500 (2023 - £2,500) for independent examination fees. A further £1,056 (2023 - £3,430) related to bookkeeping services not provided by the auditor together with £nil (2023 - £118) in respect of Companies House fees.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Employees	6	6

Employment costs

	2025	2024
	£	£
Wages and salaries	101,998	173,839
Social security costs	2,271	8,891
Other pension costs	6,205	11,417
	<u>110,474</u>	<u>194,147</u>

There were no employees whose annual remuneration was £60,000 or more.

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2025	2024
	£	£
Aggregate compensation	<u>41,283</u>	<u>47,906</u>

11 Taxation

Community First's activities during the year were in accordance with its charitable objects and therefore no corporation tax liability arises.

12 Transfers

In 2025 transfers totalling £71,743 (2024 - £nil) have been made from unrestricted to restricted funds to contribute towards one of the projects

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

	Office equipment	Fixtures, fittings & furniture	Total
	£	£	£
Cost			
At 1 April 2024	8,818	5,134	13,952
At 31 March 2025	8,818	5,134	13,952
Depreciation and impairment			
At 1 April 2024	8,112	4,327	12,439
Depreciation charged in the year	706	123	829
At 31 March 2025	8,818	4,450	13,268
Carrying amount			
At 31 March 2025	-	684	684
At 31 March 2024	706	807	1,513

14 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	6,297	290
Other debtors	728	-
Prepayments and accrued income	1,779	9,161
	8,804	9,451

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,919	8,665
Other creditors	-	1,212
Accruals and deferred income	14,990	72,474
	18,909	82,351

Included in accruals and deferred income is £8,865 (2024 - £67,907) in respect of income received in advance of the service to be provided and which has been deferred. All amounts are released in the subsequent accounting period.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Retirement benefit schemes	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,205	11,417
	<u> </u>	<u> </u>

The organisation operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the organisation in an independently administered fund.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				Balance at 31 March 2025 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	
Elmley Arts Foundation	3,800	15,427	(10,927)	(8,300)	-	19,095	(17,699)	-	1,396
ACRE/DEFRA	-	48,930	(25,669)	(23,261)	-	102,509	(57,235)	-	45,274
Herefordshire Council contribution to RHE	-	-	-	-	-	1,000	(1,000)	-	-
Wellbeing Hub	86,175	200,918	(249,614)	(37,479)	-	62,417	(134,160)	71,743	-
	<u>89,975</u>	<u>265,275</u>	<u>(286,210)</u>	<u>(69,040)</u>	<u>-</u>	<u>185,021</u>	<u>(210,094)</u>	<u>71,743</u>	<u>46,670</u>

Elmley Arts Foundation - This scheme is for community groups in Herefordshire and Worcestershire planning arts events or purchases, there are two funds – Events and Activities and Arts Equipment.

ACRE/DEFRA - Funding restricted to deliver: • Local strategic support to rural communities, enabling them to take action • Sharing learning on sustainable funding models • Providing access to local intelligence.

Herefordshire Council contribution to RHE - contribution to Rural Housing Enabling programme

Wellbeing Hub - This fund represents monies received from NHS Herefordshire & Worcestershire CCG to develop emerging needs and increasing capacity of the Wellbeing Hub as required.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	684	-	684	1,513	-	1,513
Current assets/(liabilities)	142,663	46,670	189,333	243,640	-	243,640
	<u>143,347</u>	<u>46,670</u>	<u>190,017</u>	<u>245,153</u>	<u>-</u>	<u>245,153</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

England & Wales - Charity number 703072

Accounts

Charity Registration No. 703072

Company Registration No. 02504158 (England and Wales)

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. R Whitfield Mr. N Herman Mr. G Hughes Ms N Twigg Mr. R Humphries	(Appointed 8 December 2023) (Appointed 1 June 2024) (Appointed 1 June 2024)
Chief Executive Officer	F Myers MBE	
Charity number	703072	
Company number	02504158	
Registered office	The Fred Bulmer Centre Wall Street Hereford HR4 9HP	
Independent examiner	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	CAF Bank Ltd 25 Kings Hill Avenue West Malling Kent ME19 4JQ	
Website	www.comfirst.org.uk	
Email	info@comfirst.org.uk	
X	@comfirst #ACREnetwork	

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

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COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024



The trustees present their report and accounts for the year ended 31 March 2024, the report complies with the requirements for a directors' report as required by the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the organisation's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019).

Our Vision

Our vision is of strong, successful and healthy communities thriving across Herefordshire and Worcestershire where everyone can achieve their full potential.

By strong we mean that communities are resilient to challenge and adaptive to change.

By successful we mean that economic and social interactions are as good as they can be.

By healthy we mean that everyone's physical and mental health is as good as it can be and that people live in a healthy environment.

By communities we mean not only communities of place but also communities of interest. It is particularly important to address communities of interest in a world where so many interactions are on line.

By communities we include all in Herefordshire and Worcestershire with a special emphasis on smaller rural communities where their rurality poses particular challenges.

It follows, therefore, that we have a clear mission to support the wellbeing of communities across Herefordshire and Worcestershire particularly by embracing ill health prevention strategies.

To deliver our mission we must

Support - provide expert support to those communities, particularly through organisations in those communities.

Promote - Understanding of strategies to improve the health and well being of communities.

Advocate - act as advocate, representing the diverse interests of those communities, particularly where they may find it difficult getting their voice heard.

Deliver - provide direct support to individuals where there are no other suitable organisations able to provide such support.

Manage - ensure that our own organisation is fit for purpose and able to deliver our mission in an efficient and effective way.

Public benefit

Reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and when planning future activities. In particular, Trustees consider how planned activities contribute to the aims and objectives set.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

2023-24 has been a challenging year across the whole sector and Community First has reduced expenditure and continues to work pro-actively to increase innovative and diverse activities that will in turn attract new funding opportunities and partnerships.

During the year we continued with the delivery and development of the Herefordshire and Worcestershire Wellbeing and Recovery College, reaching thousands of people who needed help in our community.

We continue to witness that Covid has had a long-lasting impact on the Voluntary and Community Sector (VCS) and the communities we serve and there is a great deal of strain in the sector as a result of lack of funding. Community First has the financial reserve levels to continue to develop the theme of prevention upstream of ill health in the Communities which we serve. The aim is to introduce a comprehensive prevention strategy into communities which will in turn reduce demand on the NHS.

We have continued to provide active support to village halls, connecting with 320 of them and more than three thousand volunteers who support them. Our oil purchasing scheme has continued to be popular against the continuing strain on family incomes and energy price increases.

Towards the end of the year we commenced a new Rural (Affordable) Housing Enabler Contract. This is a DEFRA initiative, administered by ACRE.

Financial review

During the financial year, Community First continued to utilise best practice full cost recovery principles, adapted from the ACEVO model, in its financial budgeting. This reflects more accurately the cost of running the organisation's activities and highlights those areas of work which are under resourced.

Full financial details are obviously available in the accounts, and these show a healthy position for the organisation. However, in changing times it is not enough to look to repeating past successes. The environment and context is in flux and the organisation periodically reviews its business model to capture new opportunities and address risk.

The directors have examined the requirement for free reserves, which are those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. Total reserves of the charity at 31 March 2024 were £245,153 (2023 - £350,294). Of this total £nil (2023 - £89,975) is restricted funding leaving, after allowance for tangible fixed assets, £243,640 (2023 - £258,800) as free reserves.

The level of reserves is kept under regular review during the year to ensure that sufficient funds are put aside to provide flexibility to cover temporary timing differences in financial claims and to ensure adequate working capital and a contingency to manage the financial risks associated with certain funding streams and contractual obligations. Given the likely medium and longer term financial challenges facing the sector in general and Community First specifically, trustees have agreed that an increase in reserves remains appropriate whenever possible. Community First is satisfied that it has a sound approach to its finances although these are subject to regular review and will be considered in detail in the post-pandemic environment.

Quantitatively, Community First therefore aims to hold free reserves equivalent to not less than two months budgeted expenditure and not more than six months budgeted expenditure. This reflects the risks it faces going forward and that, as a charitable organisation, its primary purpose is to be of service to the people of Herefordshire and Worcestershire rather than to accumulate money.

Grant making policy

Community First administers grants on behalf of other charitable trusts and government organisations that further the charity's objectives. The grant making processes are agreed with the funders at the outset.

Community First's unrestricted funds are not utilised for grant giving purposes unless agreed by resolution of the Trustees. Arrangements are in place to segregate grant making decisions, ensuring conflicts of interest are avoided.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Principal sources of funding

The principal sources of funding received in the year are as described in the restricted funds note accompanying the financial statements.

Risk management

The Board of Community First reviews the key risks that the organisation faces on a continuing basis.

Plans for future periods

Community First, as its title states, will continue to concentrate on putting the community first, we have a major role to play in our local communities. As ever, we will need to be creative and innovative as we look to maintain and grow our income for the future.

Community First has a strong history rooted in our rural communities in and around Herefordshire and Worcestershire. Looking to the future, we will continue reaching out into our communities pursuing the need for connectedness and belonging, coupled with issues around physical health, mental well-being, emotional problems, and financial and economic challenges. In the coming years we will be promoting the Social Determinants of Health and strategies to embrace them.

Through our dedicated efforts, driven by local knowledge and insights, and working with our partners, Community First aims to continue to build resilient, flourishing, and interconnected rural communities that can proudly contribute to a brighter future for all.

Structure, governance and management

Community First is a charitable company limited by guarantee, incorporated on 29 June 1990 and registered as a charity on 6 July 1990.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. These were last amended on 20 January 2020.

The trustees, who are also the directors for the purpose of company law, were:

Mrs. Magda Praill	(Resigned 8 December 2023)
Mr. R Whitfield	
Mrs Sarah Eardley	(Resigned 8 December 2023)
Mr. N Herman	
Mr. G Hughes	(Appointed 8 December 2023)
F Myers MBE	(Appointed 8 December 2023 and resigned 31 December 2023)
Ms N Twigg	(Appointed 1 June 2024)
Mr. R Humphries	(Appointed 1 June 2024)

Part way through the year Frank Myers was recruited as a trustee and Chair designate. Shortly afterwards following the unexpected departure of the Chief Executive Officer he resigned as a trustee and became Chief Executive Officer.

Strategic management is the responsibility of the Board of Trustees who meet periodically to scrutinise activities, evaluate progress and set the direction of travel. The Annual General Meeting provides an opportunity for all stakeholders to influence the work and priorities of the organisation.

Operational management rests with the Chief Executive Officer who leads the staff team in their work.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Community First's Board should consist of not less than six or more than ten people. Work to recruit new trustees proceeded in the year and three more were recruited, taking the total to 6. One of them then stepped down from the trustee role to become acting Chief Executive Officer upon the unexpected resignation of the person in that post. The Board continue to seek a further trustee to meet the demographic, skill, knowledge and representative needs of the Charity.

Up to eight members are elected at the AGM and up to two co-opted by the Board. At the conclusion of each AGM, one third of the Board retires from office. The members of the Board to retire are those who have been in office longest since their last election. Retiring trustees are eligible for re-election. At every AGM, members of Community First elect Board trustees in place of those retiring.

The Board, at the first meeting following the AGM, elects the chair, two vice-chairs and the treasurer. Trustees have to be either individual members or representatives of member organisations. The trustees regularly review the makeup, skills and experience of the Board and engage in open recruitment for additional trustees as the need arises. The Governance Committee meets at least once a year to review the organisation's governance arrangements and also leads any open recruitment exercise needed to refresh the Board and to fill the skills gaps identified by the annual skills audit. Training for the Board is provided on an identified needs basis.

The directors are responsible for setting the strategic direction of the organisation and for monitoring progress. During the year Board meetings were held on five occasions to oversee the delivery of the organisation's plans and to review the risks and opportunities facing the charitable company on an ongoing basis. Day to day management of the charity is delegated to the Chief Executive Officer.

The remuneration of the Chief Executive Officer and all staff is reviewed annually by the Board and normally increased in accordance with the Consumer Price Index (CPIH).

Board members complete a register of interests on a regular basis. This is updated if needed during the year. Board members are required to declare any interest in relation to specific decisions and agenda items at the start of all Board meetings, or thereafter if relevant topics arise in discussion.

Community First works with a range of statutory and voluntary sector partners. Descriptions of related parties and the transactions with them are detailed elsewhere at note 20 of the accounts.

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

The trustees' report was approved by the Board of Trustees.

Ms N Twigg

Trustee

Dated: 21 December 2024

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

I report to the trustees on my examination of the financial statements of Community First in Herefordshire & Worcestershire (the organisation) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the organisation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sarah Morley ACA
Kendall Wadley LLP

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Dated: 21 December 2024

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	29,638	265,275	294,913	101,803	329,422	431,225
Charitable activities	4	2,320	-	2,320	2,028	-	2,028
Other trading activities	5	-	-	-	5,668	-	5,668
Investments	6	6,068	-	6,068	2,522	-	2,522
Total income		38,026	265,275	303,301	112,021	329,422	441,443
Expenditure on:							
Charitable activities	7	122,232	286,210	408,442	123,611	283,358	406,969
Total expenditure		122,232	286,210	408,442	123,611	283,358	406,969
Net income/(expenditure)		(84,206)	(20,935)	(105,141)	(11,590)	46,064	34,474
Transfers between funds	13	69,040	(69,040)	-	75,115	(75,115)	-
Net movement in funds		(15,166)	(89,975)	(105,141)	63,525	(29,051)	34,474
Reconciliation of funds:							
Fund balances at 1 April 2023		260,319	89,975	350,294	196,794	119,026	315,820
Fund balances at 31 March 2024		245,153	-	245,153	260,319	89,975	350,294

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		1,513		1,519
Current assets					
Debtors	15	9,451		237,165	
Cash at bank and in hand		316,540		275,266	
		<u>325,991</u>		<u>512,431</u>	
Creditors: amounts falling due within one year	16	<u>(82,351)</u>		<u>(163,656)</u>	
Net current assets			243,640		348,775
Total assets less current liabilities			<u>245,153</u>		<u>350,294</u>
Income funds					
Restricted funds	18		-		89,975
Unrestricted funds			245,153		260,319
			<u>245,153</u>		<u>350,294</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21 December 2024

Ms N Twigg
Trustee

Company Registration No. 02504158

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

Community First in Herefordshire & Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is The Fred Bulmer Centre, Wall Street, Hereford, HR4 9HP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the organisation's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The organisation is a Public Benefit Entity as defined by FRS 102.

The organisation has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the organisation is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the organisation has been notified of the donation, unless performance conditions require deferral of the amount.

Other incoming resources are on a receivable basis over the period to which they relate.

1.5 Resources expended

Liabilities are recognised for the amounts that the charity anticipates it will have to pay to settle a debt or the amount that it has received in advance as payment for services it has to provide.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Expenditure on charitable activities includes the costs associated with the activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the programmes and activities undertaken.

The support costs are treated as core running costs of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	33% of cost
Fixtures, fittings & furniture	15% of net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the organisation reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

1.9 Financial instruments

The organisation has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the organisation's balance sheet when the organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the organisation's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the organisation is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the organisation's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Funding and grants	22,431	265,275	287,706	89,693	329,422	419,115
Membership fees	7,207	-	7,207	12,110	-	12,110
	<u>29,638</u>	<u>265,275</u>	<u>294,913</u>	<u>101,803</u>	<u>329,422</u>	<u>431,225</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Oil buying and training		
Sale of services	2,320	2,028
	<u> </u>	<u> </u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Non-charitable trading activities	-	5,668
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,068	2,522
	<u> </u>	<u> </u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Provide and accommodate project workers 2024 £	Grants payable 2024 £	Total 2024 £	Provide and accommodate project workers 2023 £	Grants payable 2023 £	Total 2023 £
Staff costs	194,147	-	194,147	222,434	-	222,434
Consultancy services	-	-	-	29,740	-	29,740
Staff training	32,764	-	32,764	149	-	149
Office costs	77	-	77	24,170	-	24,170
Project expenses	116,920	-	116,920	89,109	-	89,109
Membership fees and subscriptions	6,986	-	6,986	6,469	-	6,469
	<u>350,894</u>	<u>-</u>	<u>350,894</u>	<u>372,071</u>	<u>-</u>	<u>372,071</u>
Grant funding of activities (see note 8)	-	10,927	10,927	-	11,875	11,875
Share of support costs (see note 10)	37,899	-	37,899	2,867	-	2,867
Share of governance costs (see note 10)	8,722	-	8,722	20,156	-	20,156
	<u>397,515</u>	<u>10,927</u>	<u>408,442</u>	<u>395,094</u>	<u>11,875</u>	<u>406,969</u>
Analysis by fund						
Unrestricted funds - general	122,232	-	122,232	123,611	-	123,611
Restricted funds	275,283	10,927	286,210	271,483	11,875	283,358
	<u>397,515</u>	<u>10,927</u>	<u>408,442</u>	<u>395,094</u>	<u>11,875</u>	<u>406,969</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Grants payable

	2024	2023
	£	£
Arts etc	-	800
Avonbank Brass Band	-	1,000
Bewdley Community Theatre Group	1,000	-
Callow End Village Hall	1,000	-
Colwall Parochial Church Council	-	1,000
CUP Ceramics CIC	1,000	-
ECHO - Extra Choices in Herefordshire	-	1,000
Eardisland Village Hall	997	-
Fairfield Village Community Association	480	-
HayCommunity Choir	200	-
Heighton Village Hall	-	225
Hereford Chamber Choir	-	1,000
Hereford City Rotary Club	1,000	-
Leominster Festival	-	1,000
Leominster Museum CIO	1,000	-
Lets See	-	500
Lindridge Parish Hall	-	1,000
Pembridge Amenity Trust	1,000	-
Pershore Midsummer Brass	-	1,000
Peterchurch Parochial	250	-
The Victoria Hall t/a Kemerton Village Hall	-	1,000
Whittington Village Hall	1,000	-
Wolverley Village Players	1,000	650
Worcestershire Early Music	-	1,700
EA343 - no name in nominal	1,000	-
	<u>10,927</u>	<u>11,875</u>

The charity acts as an intermediary between the grant applicants and the grant funders. Each group of grants are paid out of specific funds received by the charity for the purpose of issuing grants to other organisations with the approval of the grant funder.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

No trustees were reimbursed expenses (2023 - none).

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Staff costs	-	-	-	8,168	8,168
Depreciation	888	-	888	-	1,157
Office costs	11,682	-	11,682	-	575
Consultancy	25,083	-	25,083	-	-
General costs	176	-	176	-	1,063
Bank charges	70	-	70	-	72
Audit and accountancy fees	-	7,297	7,297	8,933	8,933
Legal and professional	-	-	-	1,407	1,407
Payroll fees	-	1,380	1,380	1,560	1,560
Trustee meeting costs	-	45	45	88	88
	<u>37,899</u>	<u>8,722</u>	<u>46,621</u>	<u>20,156</u>	<u>23,023</u>
Analysed between					
Charitable activities	<u>37,899</u>	<u>8,722</u>	<u>46,621</u>	<u>20,156</u>	<u>23,023</u>

Audit and accountancy fees of £7,298 (2023 - £8,933) comprises £1,250 (2023 - £2,200) payable to the charity's auditor in respect of audit fees, £2,500 (2023 - £nil) for independent examination fees and £nil (2023 - £6,233) for other services. A further £3,430 (2023 - £500) related to bookkeeping services not provided by the auditor together with £118 (2023 - £nil) in respect of Companies House fees.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Employees	6	10

Employment costs

	2024	2023
	£	£
Wages and salaries	173,839	205,128
Social security costs	8,891	12,027
Other pension costs	11,417	13,447
	<u>194,147</u>	<u>230,602</u>

The full time equivalent number of part-time staff was 2 (2023 - 6.75).

There were no employees whose annual remuneration was £60,000 or more.

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2024	2023
	£	£
Aggregate compensation	47,906	54,459

12 Taxation

Community First's activities during the year were in accordance with its charitable objects and therefore no corporation tax liability arises.

13 Transfers

In 2024 transfers totalling £69,040 (2023 - £75,115) have been made from restricted to unrestricted funds to cover management charges and permitted contributions to core costs.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Office equipment	Fixtures, fittings & furniture	Total
	£	£	£
Cost			
At 1 April 2023	8,818	4,253	13,071
Additions	-	881	881
At 31 March 2024	<u>8,818</u>	<u>5,134</u>	<u>13,952</u>
Depreciation and impairment			
At 1 April 2023	7,366	4,185	11,551
Depreciation charged in the year	746	142	888
At 31 March 2024	<u>8,112</u>	<u>4,327</u>	<u>12,439</u>
Carrying amount			
At 31 March 2024	<u>706</u>	<u>807</u>	<u>1,513</u>
At 31 March 2023	<u>1,451</u>	<u>68</u>	<u>1,519</u>

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	290	232,698
Other debtors	-	822
Prepayments and accrued income	9,161	3,645
	<u>9,451</u>	<u>237,165</u>

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	8,665	11,160
Other creditors	1,212	1,520
Accruals and deferred income	72,474	150,976
	<u>82,351</u>	<u>163,656</u>

Included in accruals and deferred income is £67,907 (2023 - £141,588) in respect of income received in advance of the service to be provided and which has been deferred. All amounts are released in the subsequent accounting period.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,417	13,447
	<u> </u>	<u> </u>

The organisation operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the organisation in an independently administered fund.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds				Balance at 31 March 2024 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	
Elmley Arts Foundation	-	4,500	(700)	-	3,800	15,427	(10,927)	(8,300)	-
RCEF Project EV Chargers	-	29,040	(29,040)	-	-	-	-	-	-
ACRE/DEFRA	-	43,930	(35,836)	(8,094)	-	48,930	(25,669)	(23,261)	-
Wellbeing Hub	74,912	207,820	(168,603)	(27,954)	86,175	200,918	(249,614)	(37,479)	-
WCF - VCS Mental Health	16	-	-	(16)	-	-	-	-	-
WCF - VCS Digital Action	1,573	-	-	(1,573)	-	-	-	-	-
Worcester Works Well	8,956	10,000	(11,481)	(7,475)	-	-	-	-	-
Worcester Works Well (contract 2)	6,162	6,045	(1,775)	(10,432)	-	-	-	-	-
EPCMF	6	-	-	(6)	-	-	-	-	-
Time to Change	22,351	8,500	(21,890)	(8,961)	-	-	-	-	-
One Step Out!	197	-	-	(197)	-	-	-	-	-
Grant Funding	-	11,875	(11,875)	-	-	-	-	-	-
Get Active	4,579	4,042	(965)	(7,656)	-	-	-	-	-
Herefordshire Fastershire	274	3,670	(1,193)	(2,751)	-	-	-	-	-
	<u>119,026</u>	<u>329,422</u>	<u>(283,358)</u>	<u>(75,115)</u>	<u>89,975</u>	<u>265,275</u>	<u>(286,210)</u>	<u>(69,040)</u>	<u>-</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Elmley Arts Foundation - This scheme is for community groups in Herefordshire and Worcestershire planning arts events or purchases, there are two funds – Events and Activities and Arts Equipment.

RCEF Project EV Chargers - Project restricted to delivering car charging points, linked to solar arrays and battery resources at a total of 10 rural village halls from Herefordshire and Worcestershire.

ACRE/DEFRA - Funding restricted to deliver: • Local strategic support to rural communities, enabling them to take action • Sharing learning on sustainable funding models • Providing access to local intelligence.

Wellbeing Hub - This fund represents monies received from NHS Herefordshire & Worcestershire CCG to develop emerging needs and increasing capacity of the Wellbeing Hub as required.

VCS Capacity Building - This fund represents monies received from Worcestershire Health and Care NHS Trust for increasing capacity for the provision of services within the voluntary and community sector.

Worcester Works Well - Monies provided by Public Health to support workplace health and wellbeing.

EPCMF - Funding received to assist in dealing with mental health matters in the community.

Time to Change - This fund represents monies received from Mind towards the costs of administering and supporting the Worcestershire Hub Partnership.

One Step Out! - This fund represents monies received from the National Lottery Community Fund to support the charity's village hall network and tackle loneliness in rural communities in Herefordshire and Worcestershire.

Grant funding - funds received to issue grants to those in need.

Get Active - This fund is used to support the promotion of physical activity as a way of preventing the development of health conditions particularly relating to mental health.

Herefordshire Fastershire - This fund is used to provide a digital access programme run in collaboration with Herefordshire Healthwatch designed to help those people with poor IT connectivity to be better linked in particularly for access to health services.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023
	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:					
Tangible assets	1,513	-	1,513	1,519	1,519
Current assets/(liabilities)	243,640	-	243,640	258,800	348,775
	<u>245,153</u>	<u>-</u>	<u>245,153</u>	<u>260,319</u>	<u>350,294</u>

20 Related party transactions

Transactions with related parties

During the year the organisation entered into the following transactions with related parties:

	Provision of services	
	2024	2023
	£	£
Worcestershire Community Foundation	-	22,554
	<u>-</u>	<u>22,554</u>

Roger Britton, a trustee during 2023, was a member of the Worcestershire Community Foundation until 30 March 2023, £nil (2023 - £2,336) was due to Community First from Worcestershire Community Foundation at the reporting date.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

England & Wales - Charity number 703072

Accounts

Charity Registration No. 703072

Company Registration No. 02504158 (England and Wales)

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. Alan Courtney Mrs. Magda Prail Mr. Roger Britton Mr. Ronald Whitfield Mrs Sarah Eardley Mr N Herman Mr S Edwards	(Appointed 22 April 2021) (Appointed 22 April 2021)
General manager	Mark Herriott	
Charity number	703072	
Company number	02504158	
Registered office	First Floor, Unit 3, Harmac House Chequers Close Enigma Business Park Malvern Worcestershire WR14 1GP	
Auditor	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	CAF Bank Ltd PO Box 289 West Malling Kent ME19 4TA	
Website	www.comfirst.org.uk	
Email	info@comfirst.org.uk	
Twitter	@comfirst #ACREnetwork	

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

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COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2022

It sometimes feels as if the whole world is in a state of flux. In almost every aspect of our lives old certainties are no more and new challenges emerge almost daily. The temptation to shrug and say "what on earth can I do" is great. But times like this are when people and communities need support more than ever and out of the flux come real opportunities to step up and make a real difference.

I am proud that Community First has not shrugged; rather it has tried to step in where it is most needed and has seized emerging opportunities. Our mission statement talks of strong, successful and healthy communities and we have sought to make that a reality across out two great counties.

Perhaps one of the most significant changes, not just for Community First but for the whole VCS is the changing relationship with the statutory agencies. Our incredible response to the pandemic has proved that the VCS has a powerful and unique role, able to deliver in ways and places that the statutory agencies can't get near. This has brought us to the table in working on how we can make people's lives as good as they can be.

To succeed we must not be timid. We must be clear about our understanding of the issues and the way forward. We must be bold in speaking truth to power. We must work to the highest standards. We must put forward solutions not problems.

Opportunities seem greatest in the area of health and wellbeing where the new Integrated Care System demands that the VCS is built into the solutions and we are already on the front foot in delivery through the Wellbeing and Recovery College and formulating policy and action with the statutory agencies.

Community First's contribution is wide ranging and as ever scaled to fit local needs. Ask the community whose pub we helped to save and move to community ownership, people who can get heating oil at the best price through our scheme, the village halls that use our expertise to apply for and get a grant, the arts organisation that got funding through us, the business who we support in ensuring sound mental health of its employees. The list goes on and on and will continue to do so.

The figures in these accounts look good. Income over half a million pounds. Over two hundred thousand pounds in the bank. Surely a time to pat ourselves on the back as an organisation? Well, no! The flux referred to earlier is also financial. The cost of living crisis puts a strain on philanthropic giving, terrible investment returns hit funders, HM Treasury is starting to pull back to recover pandemic funding and all time high borrowing. Sources of income are going to become tighter and tighter so we have to use our current position to build resilience and invest in securing future income. I am please do say that we are working on this.

Community First succeeds because of the amazing people who work and support it. Their commitment, enthusiasm, tenacity and passion are what makes things happen. I am privileged to work alongside such a team.

We saw a big change in the retirement of Mark Herriot who had given outstanding service to Community First, carrying it through a period when finances really put its future in question and helping to rebuild it into a thriving organisation. We owe Mark a big debt of gratitude.

Let me finish by saluting our staff, supporters and Trustees for their continuing efforts and commitment and being part of this amazing team.

Roger Britton
Chairman

Date: 30 January 2023

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022



The trustees present their report and accounts for the year ended 31 March 2022, the report complies with the requirements for a directors' report as required by the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the organisation's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Our Vision

Our vision is of strong, successful and healthy communities thriving across Herefordshire and Worcestershire where everyone can achieve their full potential.

By strong we mean that communities are resilient to challenge and adaptive to change.

By successful we mean that economic and social interactions are as good as they can be.

By healthy we mean that everyone's physical and mental health is as good as it can be and that people live in a healthy environment.

By communities we mean not only communities of place but also communities of interest. It is particularly important to address communities of interest in a world where so many interactions are on line.

By communities we include all in Herefordshire and Worcestershire with a special emphasis on smaller rural communities where their rurality poses particular challenges.

It follows, therefore, that we have a clear mission to support the wellbeing of communities across Herefordshire and Worcestershire.

To deliver our mission we must

Support - provide expert support to those communities, particularly through organisations in those communities.

Advocate - act as advocate, representing the diverse interests of those communities, particularly where they may find it difficult getting their voice heard.

Deliver - provide direct support to individuals where there are no other suitable organisations able to provide such support.

Manage - ensure that our own organisation is fit for purpose and able to deliver our mission in an efficient and effective way.

Public benefit

Reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and when planning future activities. In particular Trustees consider how planned activities contribute to the aims and objectives set.

Financial review

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

During the financial year, Community First continued to utilise best practice full cost recovery principles, adapted from the ACEVO model, in its financial budgeting. This reflects more accurately the cost of running the organisation's activities and highlights those areas of work which are under resourced.

Full financial details are obviously available in the accounts, and these show a healthy position for the organisation. However, in changing times it is not enough to look to repeating past successes. The environment and context is in flux and the organisation must review its business model to capture new opportunities and address risk.

The directors have examined the requirement for free reserves, which are those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. Total reserves of the charity at 31 March 2022 were £315,820 (2021 - £204,987). Of this total £119,026 (2021 - £63,423) is restricted funding leaving, after allowance for tangible fixed assets, £195,648 (2021 - £140,153) as free reserves.

The level of reserves is kept under regular review during the year to ensure that sufficient funds are put aside to provide flexibility to cover temporary timing differences in financial claims and to ensure adequate working capital and a contingency to manage the financial risks associated with certain funding streams and contractual obligations. Given the likely medium and longer term financial challenges facing the sector in general and Community First specifically, trustees have agreed that an increase in reserves remains appropriate whenever possible. Community First is satisfied that it has a sound approach to its finances although these are subject to regular review and will be considered in detail in the post-pandemic environment.

Quantitatively, Community First therefore aims to hold free reserves equivalent to not less than two months budgeted expenditure and not more than six months budgeted expenditure. This reflects the risks it faces going forward and that, as a charitable organisation, its primary purpose is to be of service to the people of Herefordshire and Worcestershire rather than to accumulate money.

Grant making policy

Community First administers grants on behalf of other charitable trusts and government organisations that further the charity's objectives. The grant making processes are agreed with the funders at the outset and ensure separation of development and support functions from decision making. Grants are paid on respective merits.

Community First's unrestricted funds are not utilised for grant giving purposes unless agreed by resolution of the Trustees. Arrangements are in place to segregate grant making decisions, ensuring conflicts of interest are avoided.

Principal sources of funding

The principal sources of funding received in the year are as described in the restricted funds note accompanying the financial statements and other core funding received from DEFRA.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Risk management

Community First reviews the key risks that the organisation faces on a continuing basis. The Board of directors consider the major risks that the charity faces each financial year when preparing and updating the organisation's plans and associated budgets. Systems are in place to monitor and control these risks and to mitigate any impact they may have on the organisation in the future. Key strategic, business and operational risks facing the organisation are reported in the General Manager's and Financial Reports to the Board and reviewed with directors on a continuing basis as part of the regular cycle of meetings.

Plans for future periods

The Strategic Business Plan is due for review and the timing of this fits well with the need to consider the demands of the post-pandemic environment. In this review all aspects of the organisations business and financial management and operation will be under consideration.

Structure, governance and management

Community First is a charitable company limited by guarantee, incorporated on 29 June 1990 and registered as a charity on 6 July 1990.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. These were last amended on 28 November 2001.

The trustees, who are also the directors for the purpose of company law, and were:

Mr. Alan Courtney

Mrs. Magda Prail

Mr. Roger Britton

Mr. Ronald Whitfield

Mrs Sarah Eardley

Mr N Herman

(Appointed 22 April 2021)

Mr S Edwards

(Appointed 22 April 2021)

Strategic management is the responsibility of the Board of Trustees who meet on a regular basis to scrutinise activities, evaluate progress and set the direction of travel. The Annual General Meeting provides an opportunity for all stakeholders to influence the work and priorities of the organisation.

Operational management rests with the Chief Executive who leads the staff team in their work.

Community First's Board should consist of not less than six or more than ten people. Due to resignations during the year, for personal reasons, at the date of approval to the accounts, there were 4 trustees. The Board have responded to the reduction by undertaking a recruitment campaign, which has led to the co-opting of a new trustee taking the Board to 5. The Board are using this opportunity to review the structure of the Board and will recruit further trustees to meet the demographic, skill, knowledge and representative needs of the Charity.

Up to eight members are elected at the AGM and up to two co-opted by the Board. At the conclusion of each AGM, one third of the Board of directors retires from office. The members of the Board to retire are those who have been in office longest since their last election. Retiring directors are eligible for re-election. At every AGM, members of Community First elect Board directors in place of those retiring.

The Board, at the first meeting following the AGM, elects the chair, two vice-chairs and the treasurer. Directors have to be either individual members or representatives of member organisations. The directors regularly review the makeup, skills and experience of the Board and engage in open recruitment for additional trustee directors as the need arises. The Governance Committee meets at least once a year to review the organisation's governance arrangements and also leads any open recruitment exercise needed to refresh the Board and to fill the skills gaps identified by the annual skills audit. Training for the Board is provided on an identified needs basis.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

The directors are responsible for setting the strategic direction of the organisation and for monitoring progress. During the year Board meetings were held on five occasions to oversee the delivery of the organisation's plans and to review the risks and opportunities facing the charitable company on an ongoing basis. Day to day management of the charity is delegated to the General Manager.

The remuneration of the General Manager and all staff is reviewed annually by the Board and normally increased in accordance with the Consumer Price Index (CPIH).

Board members complete a register of interests on a regular basis. This is updated if needed during the year. Board members are required to declare any interest in relation to specific decisions and agenda items at the start of all Board meetings, or thereafter if relevant topics arise in discussion.

Community First works with a range of statutory and voluntary sector partners. Descriptions of related parties and the transactions with them are detailed elsewhere at note 21 of the accounts.

Auditor

In accordance with the company's articles, a resolution proposing that Kendall Wadley LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

The trustees' report was approved by the Board of Trustees.

Mr. Roger Britton
Trustee

Dated: 30 January 2023

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Community First in Herefordshire & Worcestershire for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the organisation and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the organisation will continue in operation.

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

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

Opinion

We have audited the financial statements of Community First in Herefordshire & Worcestershire (the 'organisation') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the organisation'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 other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
 - sufficient accounting records have not been kept; or
 - the financial statements are not in agreement with the accounting records; or
 - we have not received all the information and explanations we require for our audit.
-

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the organisation for the purpose 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 organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained
- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made
- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the company

Audit response to risks identified

The information obtained through the assessment to risk procedures is reviewed and the following work undertaken:

- processes to test the outcomes of our assessment include analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.
- an understanding of the legal and regulatory framework as applicable to the company is obtained together with knowledge of the procedures put in place by the company in order to comply with the same

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Elizabeth Needham ACA CTA (VAT) (Senior Statutory Auditor)
for and on behalf of Kendall Wadley LLP

30 January 2023

Chartered Accountants
Statutory Auditor

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Kendall Wadley LLP is eligible for appointment as auditor of the organisation by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	249,854	344,163	594,017	112,679	398,282	510,961
Charitable activities	4	21,230	-	21,230	18,962	-	18,962
Other income	5	14,010	200	14,210	2,026	-	2,026
Investments	6	63	-	63	69	-	69
Total income		285,157	344,363	629,520	133,736	398,282	532,018
Expenditure on:							
Charitable activities	7	228,541	290,146	518,687	89,076	374,163	463,239
Net incoming resources before transfers		56,616	54,217	110,833	44,660	24,119	68,779
Gross transfers between funds	13	(1,386)	1,386	-	-	-	-
Net income for the year/ Net movement in funds		55,230	55,603	110,833	44,660	24,119	68,779
Fund balances at 1 April 2021		141,564	63,423	204,987	96,904	39,304	136,208
Fund balances at 31 March 2022		196,794	119,026	315,820	141,564	63,423	204,987

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14		1,146		1,411
Current assets					
Debtors	15	39,762		14,578	
Cash at bank and in hand		502,490		327,015	
		<u>542,252</u>		<u>341,593</u>	
Creditors: amounts falling due within one year	16	<u>(227,578)</u>		<u>(138,017)</u>	
Net current assets			314,674		203,576
Total assets less current liabilities			<u>315,820</u>		<u>204,987</u>
Income funds					
Restricted funds	17		119,026		63,423
Unrestricted funds			196,794		141,564
			<u>315,820</u>		<u>204,987</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30 January 2023

Mr. Roger Britton
Trustee

Company Registration No. 02504158

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	20		176,119		138,481
Investing activities					
Purchase of tangible fixed assets		(707)		(1,198)	
Interest received		63		69	
Net cash used in investing activities			(644)		(1,129)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			175,475		137,352
Cash and cash equivalents at beginning of year			327,015		189,663
Cash and cash equivalents at end of year			502,490		327,015

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

Community First in Herefordshire & Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is First Floor, Unit 3, Harmac House, Chequers Close, Enigma Business Park, Malvern, Worcestershire, WR14 1GP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the organisation's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The organisation is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the organisation is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the organisation has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations are recognised on a receivable basis.

Other incoming resources are on a receivable basis over the period to which they relate.

1.5 Resources expended

Liabilities are recognised for the amounts that the charity anticipates it will have to pay to settle a debt or the amount that it has received in advance as payment for services it has to provide.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Expenditure on charitable activities includes the costs associated with the activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the programmes and activities undertaken.

The support costs are treated as core running costs of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	33% of cost
Fixtures, fittings & furniture	15% of net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the organisation reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.9 Financial instruments

The organisation has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the organisation's balance sheet when the organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the organisation's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the organisation is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the organisation's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Funding and grants	243,449	344,163	587,612	107,236	398,282	505,518
Membership fees	6,405	-	6,405	5,443	-	5,443
	<u>249,854</u>	<u>344,163</u>	<u>594,017</u>	<u>112,679</u>	<u>398,282</u>	<u>510,961</u>

4 Charitable activities

	2022 £	2021 £
Sales within charitable activities	21,230	18,962
	<u>21,230</u>	<u>18,962</u>

5 Other income

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £
Provision of administration services	14,010	200	14,210	2,026
	<u>14,010</u>	<u>200</u>	<u>14,210</u>	<u>2,026</u>

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	63	69
	<u>63</u>	<u>69</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Charitable activities

	Provide and accommodate project workers 2022 £	Grants payable 2022 £	Total Provide and 2022 accommodate project workers £	Total Provide and 2021 accommodate project workers £	Grants payable 2021 £	Total 2021 £
Staff costs	239,992	-	239,992	216,131	-	216,131
Staff training	85	-	85	66	-	66
Office costs	23,374	-	23,374	22,177	-	22,177
Project expenses	96,673	-	96,673	200,625	-	200,625
Membership fees and subscriptions	5,966	-	5,966	5,989	-	5,989
	<u>366,090</u>	<u>-</u>	<u>366,090</u>	<u>444,988</u>	<u>-</u>	<u>444,988</u>
Grant funding of activities (see note 8)	24,000	103,202	127,202	-	4,800	4,800
Share of support costs (see note 9)	1,789	-	1,789	1,235	-	1,235
Share of governance costs (see note 9)	23,606	-	23,606	12,216	-	12,216
	<u>415,485</u>	<u>103,202</u>	<u>518,687</u>	<u>458,439</u>	<u>4,800</u>	<u>463,239</u>
Analysis by fund						
Unrestricted funds - general	228,541	-	228,541	89,076	-	89,076
Restricted funds	186,944	103,202	290,146	369,363	4,800	374,163
	<u>415,485</u>	<u>103,202</u>	<u>518,687</u>	<u>458,439</u>	<u>4,800</u>	<u>463,239</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Grants payable

	Provide and accommodate project workers	Grants payable	Total	2021
	£	£	£	£
Big Apple Association Limited	-	1,000	1,000	-
Bromyard Community Arts	-	350	350	-
Everybody Dance	-	838	838	-
Grimley Peace Hall	-	1,000	1,000	-
Hay Theatre CIC	-	1,000	1,000	-
Heighton Village Hall	-	-	-	1,000
Hereford Town Council	-	72,000	72,000	-
Herefordshire Mind	1,000	-	1,000	-
Indigo Arts	-	1,000	1,000	-
Kington Art Society	-	400	400	-
Llanwarne & District Village Hall	-	1,000	1,000	-
Malvern Civic Theatre	-	500	500	-
Pershore Abbey	-	750	750	-
PCC Malvern	-	-	-	850
Prince Henry's Arts	-	-	-	1,000
St. Peters Community Church	-	500	500	-
Springfield Mind	1,000	-	1,000	-
The Cracked Slipper	-	964	964	-
The Festival Players	-	-	-	1,000
The Monday Night Club	-	1,000	1,000	-
The Word Assoc	-	-	-	950
WBRC	1,000	-	1,000	-
Wildgoose Rural Training	-	900	900	-
Worcestershire Association of Carers	1,000	-	1,000	-
Grants paid out of Get Active Cultural Activities Fund	-	20,000	20,000	-
Grants paid out of NHS CMHTP funding	20,000	-	-	-
	<u>24,000</u>	<u>103,202</u>	<u>127,202</u>	<u>4,800</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Grants payable

(Continued)

The charity acts as an intermediary between the grant applicants and the grant funders. Each group of grants are paid out of specific funds received by the charity for the purpose of issuing grants to other organisations with the approval of the grant funder.

9 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	-	7,608	7,608	-	7,484
Depreciation	972	-	972	933	933
Office costs	325	-	325	205	205
General costs	380	-	380	-	-
Bank charges	112	-	112	97	97
Audit and accountancy fees	-	8,042	8,042	-	3,580
Legal and professional	-	6,501	6,501	-	1,152
Governance costs heading 1	-	1,430	1,430	-	-
Trustee meeting costs	-	25	25	-	-
	<u>1,789</u>	<u>23,606</u>	<u>25,395</u>	<u>1,235</u>	<u>13,451</u>
Analysed between					
Charitable activities	<u>1,789</u>	<u>23,606</u>	<u>25,395</u>	<u>1,235</u>	<u>13,451</u>

Audit and accountancy fees of £8,042 (2021 - £3,580) comprises £3,810 (2021 - £4,232) payable to the charity's auditor in respect of audit fees, and £4,232 (2021 - £10) for other services.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

Included within trustee meeting costs are trustees' reimbursed expenses for the year totalling £954 (2021 - £622), this relates to one (2021 - one) trustee.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Employees	12	12
	<u> </u>	<u> </u>

Employment costs

	2022	2021
	£	£
Wages and salaries	221,024	200,628
Social security costs	12,141	10,386
Other pension costs	14,435	12,601
	<u> </u>	<u> </u>
	<u>247,600</u>	<u>223,615</u>

The full time equivalent number of part-time staff was 7.4 (2021 - 6.7).

There were no employees whose annual remuneration was £60,000 or more.

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2022	2021
	£	£
Aggregate compensation	50,409	49,891
	<u> </u>	<u> </u>

12 Taxation

Community First's activities during the year were in accordance with its charitable objects and therefore no corporation tax liability arises.

13 Transfers

A transfer of £1,386 has been made from unrestricted funds to restricted funds to cover the deficit arising on the Phoenix Covid-19 programme.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Tangible fixed assets

	Office equipment	Fixtures, fittings & furniture	Total
	£	£	£
Cost			
At 1 April 2021	6,581	4,253	10,834
Additions	707	-	707
	<u>7,288</u>	<u>4,253</u>	<u>11,541</u>
At 31 March 2022	7,288	4,253	11,541
Depreciation and impairment			
At 1 April 2021	5,264	4,159	9,423
Depreciation charged in the year	958	14	972
	<u>6,222</u>	<u>4,173</u>	<u>10,395</u>
At 31 March 2022	6,222	4,173	10,395
Carrying amount			
At 31 March 2022	<u>1,066</u>	<u>80</u>	<u>1,146</u>
At 31 March 2021	<u>1,317</u>	<u>94</u>	<u>1,411</u>

15 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	24,715	8,976
Other debtors	23	-
Prepayments and accrued income	15,024	5,602
	<u>39,762</u>	<u>14,578</u>

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	12,183	34,934
Other creditors	15,201	5,001
Accruals and deferred income	200,194	98,082
	<u>227,578</u>	<u>138,017</u>

Included in accruals and deferred income is £144,435 (2021 - £73,528) in respect of income received in advance of the service to be provided and which has been deferred. All amounts are released in the subsequent accounting period.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers £	Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £		
Phoenix COVID 19	-	32,825	(32,796)	29	3,000	(4,415)	1,386	-
Wellbeing Hub	18,072	153,000	(157,352)	13,720	172,764	(111,572)	-	74,912
WCF - VCS Mental Health	-	50,000	(49,984)	16	-	-	-	16
WCF - VCS Digital Action	-	50,000	(49,914)	86	-	1,487	-	1,573
Worcester Works Well	-	10,517	(5,850)	4,667	10,000	(5,711)	-	8,956
Worcester Works Well (contract 2)	-	2,066	(739)	1,327	6,200	(1,365)	-	6,162
EPCMH	-	36,406	(36,400)	6	-	-	-	6
Time to Change	6,607	18,668	(5,895)	19,380	21,150	(18,179)	-	22,351
One Step Out!	14,625	40,000	(30,433)	24,192	16,742	(40,737)	-	197
Grant Funding	-	4,800	(4,800)	-	103,202	(103,202)	-	-
Get Active	-	-	-	-	6,167	(1,588)	-	4,579
Herefordshire Fastershire	-	-	-	-	5,138	(4,864)	-	274
	<u>39,304</u>	<u>398,282</u>	<u>(374,163)</u>	<u>63,423</u>	<u>344,363</u>	<u>(290,146)</u>	<u>1,386</u>	<u>119,026</u>

Phoenix Covid-19 - Funds provided predominantly by the Lottery Community Fund in response to the Covid-19 pandemic.

Wellbeing Hub - This fund represents monies received from Worcestershire Health and Care NHS Trust for develop emerging needs and increasing capacity of the Wellbeing Hub as required.

VCS Capacity Building - This fund represents monies received from Worcestershire Health and Care NHS Trust for increasing capacity for the provision of services within the voluntary and community sector.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

(Continued)

Worcester Works Well - Monies provided by Public Health to support workplace health and wellbeing.

EPCMF - Funding received to assist in dealing with mental health matters in the community.

Time to Change - This fund represents monies received from Mind towards the costs of administering and supporting the Worcestershire Hub Partnership.

One Step Out! - This fund represents monies received from the National Lottery Community Fund to support the charity's village hall network and tackle loneliness in rural communities in Herefordshire and Worcestershire.

Grant funding - funds received to issue grants to those in need.

Get Active - This fund is used to support the promotion of physical activity as a way of preventing the development of health conditions particularly relating to mental health.

Herefordshire Fastershire - This fund is used to provide a digital access programme run in collaboration with Herefordshire Healthwatch designed to help those people with poor IT connectivity to be better linked in particularly for access to health services.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	1,146	-	1,146	1,411	-	1,411
Current assets/(liabilities)	195,648	119,026	314,674	140,153	63,423	203,576
	<u>196,794</u>	<u>119,026</u>	<u>315,820</u>	<u>141,564</u>	<u>63,423</u>	<u>204,987</u>

19 Related party transactions

Transactions with related parties

During the year the organisation entered into the following transactions with related parties:

	Provision of services	
	2022 £	2021 £
Worcestershire Community Foundation	38,490	32,108
	<u>38,490</u>	<u>32,108</u>

In addition, grant funding of £100,000 was received from Worcestershire Community Foundation in respect of the VCS Mental Health and VCS Digital Action programmes in 2021.

Roger Britton is a member of the Worcestershire Community Foundation, £400 (2021 - £599) was due to Community First from Worcestershire Community Foundation at the reporting date.

20 Cash generated from operations

	2022 £	2021 £
Surplus for the year	110,833	68,779
Adjustments for:		
Investment income recognised in statement of financial activities	(63)	(69)
Depreciation and impairment of tangible fixed assets	972	933
Movements in working capital:		
(Increase) in debtors	(25,184)	(7,053)
Increase in creditors	89,561	75,891
Cash generated from operations	<u>176,119</u>	<u>138,481</u>

21 Analysis of changes in net funds

The organisation had no debt during the year.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

England & Wales - Charity number 703072

Accounts

Charity Registration No. 703072

Company Registration No. 02504158 (England and Wales)

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr. Alan Courtney Mrs. Magda Prail Mr. Roger Britton Mr. Ronald Whitfield Mrs Sarah Eardley Mr N Herman Mr S Edwards	(Appointed 22 April 2021) (Appointed 22 April 2021)
General manager	Mark Herriott	
Charity number	703072	
Company number	02504158	
Registered office	First Floor, Unit 3, Harmac House Chequers Close Enigma Business Park Malvern Worcestershire WR14 1GP	
Auditor	Kendall Wadley LLP Granta Lodge 71 Graham Road Malvern Worcestershire WR14 2JS	
Bankers	CAF Bank Ltd PO Box 289 West Malling Kent ME19 4TA	
Website	www.comfirst.org.uk	
Email	info@comfirst.org.uk	
Twitter	@comfirst #ACREnetwork	

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

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COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021



The trustees present their report and accounts for the year ended 31 March 2021, the report complies with the requirements for a directors' report as required by the Companies Act 2006.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the organisation's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Our Vision

Our vision is of strong, successful and healthy communities thriving across Herefordshire and Worcestershire where everyone can achieve their full potential.

Our Mission

Our mission is to support the wellbeing of communities across Herefordshire and Worcestershire.

LOOKING FORWARD - STRATEGY

In January 2019 we reviewed our strategy, culminating in a four-year plan - 2019 to 2023.

2020 – 2021 saw the arrival of the pandemic and its impact across our communities, testing everyone's resilience and bringing into stark relief the pre-existing inequalities.

At Community First we changed our way of working and moved out of our office to homeworking. Focussed on virtual ways to address the impact of the pandemic, we set about harnessing and building cross sector collaboration and capitalising on virtual networking, whilst not losing sight of those, especially in our rural communities, who are still digitally excluded.

In 2021 – 2022 we will be building on innovations that emerged from the impetus of the pandemic during, which include:

- the launch of the Herefordshire and Worcestershire Wellbeing and Recovery College, catalysed by initial investment from Worcestershire Community Foundation;
- taking a leadership role on digital solutions, especially for our rural communities. We will retain a focus on how the ability and ease of meeting virtually has strengthened our networks, contributed to increased membership of Community First and increasing numbers collaborating through the VCS Provider Group, our Village Hall Network and Wellbeing Networks;
- whilst capitalising on the advances in digital, we also want to be at the forefront of bringing people and communities back together and re-building face to face relationships;
- continuing building on the success of working alongside Worcestershire Community Foundation, that has enabled us to maximise the synergy between our organisations to develop effective and efficient targeting of more resources than ever before via community grants;
- continuing working nationally as a member of the largest rural network (38 Rural Community Councils covering rural England, under the umbrella of ACRE), as well as working nationally within the Voluntary Sector Emergencies Partnership and this year our national rural consultancy, Cirican was launched, providing an England wide network of rural based experts, providing research and consultancy services in the areas and places we know well <https://cirican.co.uk/about/>.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Our strategy, areas of work and infrastructure role continue to provide an essential element in the recovery from the pandemic, maximising the gains made in collaboration and digital to increase our collaborative impact working with you, our cross sector partners and rural communities.

We are grateful to our funders, especially during this year where we have been able to secure resources to enable us to build capacity to respond to the pandemic, including from the National Community Lottery Fund Emergency Funding and from Worcestershire Community Foundation that has enabled us to mobilise partners around strategic objectives and for Community First to resource partners to commit capacity to new initiatives.

Chair's Report

This has been a year like no other for Community First. It has been a year when the organisation has faced extraordinary challenges. It has been a year when all those involved in our work have had to radically change the way we live. It has been a year when demands for the work we do have been greater than ever. But, it has been a year when the organisation and its people have stepped up to those extraordinary challenges and succeeded. As Chair I am so proud to have been part of this endeavour.

Although the pandemic has made us learn a whole set of new ways of working our mission to support, advocate, deliver and manage for rural communities across the two counties has remained. Indeed, it has been amplified as charities and community organisations have risen to the challenge. The "glorious messiness" of the VCS has come into its own as the deep and visceral relationship between the sector and the communities it serves allowed rapid, targeted and genuinely useful responses to be delivered for those communities and, often as not, by those communities.

The response of the VCS, led and supported by infrastructure organisations like Community First, outpaced most of the statutory agencies. We engaged a whole new technology and had the Wellbeing Hub working from people's homes within a couple of weeks, working with the Community Foundation we had funding out as soon as it was needed, village halls had advice and support as and when it was wanted and a range of other activities helped the people of Herefordshire and Worcestershire demonstrate their resilience and purpose.

This hugely successful response demonstrated with great clarity that, when mobilised, the assets already within communities can do wonderful things. In the moment of crisis the relationship between the state and VCS shifted from dependency to interdependency. Communities have the solution. Communities are the solution. Community First's role is to help facilitate these solutions.

Relationships have already changed with the VCS now recognised as a crucial partner. For those who may want to return to the old and paternalist model, the genie is out of the bottle. The job of Community First is to build on this opportunity for the people of our two counties.

The rest of this report provides an account of the incredible work of Community First over the past year. This work has been done by extraordinary people responding to extraordinary times. Time and again I have been moved by the commitment and determination of colleagues across the organisation and for all that they have done I salute and thank them.

Roger Britton

Chair

Dated: 15 October 2021

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

VCS Provider Group

The VCS Provider Group in Worcestershire was one of the sector's responses to the pandemic. Metamorphosing out of a pre-existing partnership, Community First took on chairing this group, now involving 39 VCS organisations and including representatives from the Local Authority, Public Health and the Herefordshire and Worcestershire Health and Care NHS Trust.

It has been the conduit for resources to enable the VCS to take action to address the pandemic and to plan and build capacity where needed. It has been one of the routes to get community grants to the frontline and to communities most impacted. During the year circa £900,000 has been allocated in grants administered by Community First on behalf of Worcestershire Community Foundation.

The biggest achievements have come as a result of committed investment from Worcestershire Community Foundation, offering an investment of £50,000 to whatever the group considered to be the top priority in recovery from the pandemic. The group unanimously identified Digital as the top priority, closely followed by Mental Health. Consequently, WCF invested £50,000 in each theme and the group instructed the setting up of task and finish groups to take the work forward, as follows:

VCS Mental Health Group

A cross-sector group was convened and culminated in the launch of the The Herefordshire and Worcestershire Wellbeing and Recovery College on 1st April 2021:



The Herefordshire and Worcestershire Wellbeing and Recovery College is a collaborative, cross-sector, two county initiative:

About us: <https://hwwellbeingandrecoverycollege.org.uk/about-us>

The development of the college was driven by a cross-sector steering group backed by the £50,000 investment from Worcestershire Community Foundation and began building on work already underway by New Opportunities Worcestershire and Springfield Mind.

The College development and delivery has been underpinned by a Reference Group of now 54 Experts by Experience, from both Herefordshire and Worcestershire, including experts by lived experience and experts by profession. The Wellbeing Hub team, managed by Community First, are supporting learners registering with the college and taking up the cross-sector learning opportunities on offer.

It took just 5 months from investment to bring the college to fruition on 1st April 2021. It has been and still is a whirlwind of tireless commitment, passion and energy from the cross sector team to deliver this response, achieving by the launch date:

- 1 Website <https://hwwellbeingandrecoverycollege.org.uk/about-us>
- 30 learning opportunities commissioned across the voluntary and community sector, Adult Learning and NHS New Opportunities Worcestershire, ranging from 30 minutes to 12 weeks in length.
- 51 Experts by Experience have been our reference group for all decisions. A group that will grow as we bring in more members from Herefordshire.
- 4 Community First team members in the Wellbeing Hub providing initial infrastructure and supporting learners from day 1, now across Herefordshire and Worcestershire.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

LOOKING FORWARD – The Herefordshire and Worcestershire Wellbeing and Recovery College

A Gold Standard for a wellbeing and recovery college has been developed and is currently being mapped against funds from NHS Charities that will eventually come down to underpin capacity and sustainability for the next 2 years.

Our ambition - One vehicle, 2 counties, cross sector, providing wellbeing and recovery learning opportunities for all residents of Worcestershire and Herefordshire.

VCS Digital Action Group

Members of the VCS Provider Group formed the VCS Digital Action Group.

Starting with a blank sheet of paper and £50,000 investment from Worcestershire Community Foundation and the broad theme of Digital, the group set about narrowing down the focus and targeting the investment.

The group is currently AgeUK Herefordshire and Worcestershire, Amica24, Community First in Herefordshire and Worcestershire, Simply Limitless, St Richard's Hospice and Worcester Community Trust.

The group's decision was to focus on isolated older people and to seek to identify a piece of technology that required no technical skills to operate. We are delighted to say we met our challenge and have so far enabled 30 older people to deploy the device and provide virtual contact with family, friends and to take part in VCS virtual activity, for their first time. Previously they only had a telephone during the pandemic as a means of external communication.

We have successfully trained over 40 staff from partner organisations in a series of Zoom briefings on the features and benefits of our chosen technology for isolated older people without digital skills. Partners were also trained in referral and assessment.

Beneficiaries are able to connect with family, friends, carers and support organisations using video conferencing, photo messaging, text messaging and digital prompts and reminders, and taking part in wellbeing polling.

At this early stage the data from the weekly polling of users shows initial results that people using our digital solution are less isolated, lonely and more physically active than before installation. Mood data is variable as each deployment is sequential and only after several months of monitoring will it be possible to show if there are trends in the mood of the entire cohort.

We have used the pilot scheme as an opportunity to work with the manufacturers of the product and their development team to see if we can develop secure multi-user video conferencing to enable participation in group activities. If the testing proves effective and secure this will be rolled out across all the units and enable partner organisations to deliver remote group support services.

We have identified that broadband ordering and contracts are a significant barrier to older, vulnerable people taking up the offer of a device and have used mobile 4G MiFi units to overcome this where there is sufficient signal. While there is a Pay As You Go business model for mobile internet services, there are limited Pay As You Go broadband internet service providers and this is a challenge to reducing digital deprivation and exclusion.

It was always our intention to reach the most digitally excluded and least technically skilled, so there was no surprise that the secure, but limited functions, of the devices have resulted in some partners reporting that there is a need for internet search enabled tablet computers with increased functionality with reduced accessibility features for more technically able users.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

We will use the learning to apply for additional funding to include a hierarchy of devices to suit the skill level of beneficiaries.

LOOKING FORWARD – VCS Digital Action Group

Those beneficiaries from the digital pilot will continue to be supported for 12 months.

Discussions are taking place to undertake a similar pilot in Herefordshire, with a slightly different demographic and likely to include more than one technology solution.

The VCS Digital Action Group will continue as a digital partnership, will revisit its priorities and how it plans to develop.

Social Enterprise and Co-operative Support

There is much talk about the collaboration of communities and the civil society response. Community Enterprise and the co-operative business model provide a route to harness that energy, whilst addressing the many challenges we now have to address, whether addressing the pre-existing inequalities exposed by the pandemic, or in tackling the climate emergency, or addressing community cohesion. All of which are interconnected priorities.

Community First are keen to utilise community enterprise approaches for social care provision, good mental health, employment with ownership, affordable housing and co-housing owned by the community and strengthening community resilience to address the impact of climate change that is already with us.

SPECIALIST BUSINESS SUPPORT Provided by Community First:

Tibberton Community Shop, Worcestershire, supporting a group to take on a lease of the former village hall to operate as a community farm shop. Ongoing support to be provided.

Yellow Scarf CIC, Worcestershire to convert to a Charitable Incorporated Organisation to improve grant funding opportunities and charitable donations to support advice, guidance and advocacy services for European migrants applying for leave to remain and settled status following the Brexit Withdrawal Bill.

Drop-in Co-op Advice sessions, Herefordshire and Worcestershire

We provided a series of weekly Thursday night drop-in Co-op Advice sessions in December attended by seven people interested in joining or developing a co-operative business.

Ross Tennis Centre, Herefordshire supported with plans to convert to a Charitable Incorporated Organisation from a Community Interest Company in the new financial year.

LikeU CIO, Worcester with ongoing support to take on a lease on a former Post Office sorting parcel depot to run as a community centre supporting migrant communities in Worcester. Support to access grant funding and to engage with over 20 volunteers to carry out construction, building, decorating and kitchen fitting of a community café, business support hub, sports and leisure hall and gallery exhibition space.

A former Post Office Mail Sorting Centre has been transformed into a vibrant community centre for European Migrants in Worcester city as the PEACE centre operated by the LikeU CIO who have secured over £50,000 of National Lottery and Worcestershire Community Foundation funding with our support.

We have provided support to LikeU CIO to develop a Community Interest Company social enterprise to refurbish, upcycle and manufacture a range of household goods to improve employability for people made redundant during the pandemic

A new Community Interest Company has been established and is trading in household goods manufactured from recycled donated materials made at the LikeU Centre in Worcester. To date over 20 tons of waste wood has been upcycled and diverted from incineration or land fill.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Ewyas Harold Arts and Crafts Centre, Herefordshire

Community First supported Ewyas Harold Arts and Crafts Centre, Herefordshire, to register as a Charitable Incorporated Organisation to take on a lease of the former chapel and Kemble Centre from the Parish Council, to operate as a community arts and crafts venue. They have now taken on a lease on the former Kemble Centre that was previously empty and unused for several years.

Sedgeberrow Sustainable and Manageable Energy, Worcestershire

Community First supported Sedgeberrow Sustainable and Manageable Energy (SeSaMe) to register as a Community Interest Company, to develop plans for a small rural wind farm and energy advice hub. The group intends to apply to the Rural Community Energy Fund and needed to be a legal entity to do so and have now been awarded a Stage I revenue grant.

Save Malvern Hills College

Community First provided advice to the Save Malvern Hills College community group to develop proposals for community ownership of an Asset of Community Value, viability testing and charity ownership and management of built assets.

LOOKING FORWARD – BUSINESS AND CO-OPERATIVE DEVELOPMENT

Community enterprise solutions remain central to our work with communities, especially where they can be a contributor to tackling the big challenges we face, whether in response to the pandemic, or Brexit, or the climate emergency.

We will continue to raise awareness of the co-operative business model and the need for a regulatory framework to support its growth and development, that goes beyond traditional ways of addressing unemployment, especially for the young people of our communities who are being disproportionately impacted.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Community Led Housing

Having developed successful sub-contracting relationships with both Marches and Worcestershire Community Led Housing Hubs to support local groups across Herefordshire and Worcestershire, continuation funding was secured for both to September 2021.

We have facilitated five Zoom CLH Hub launches and public meetings attended by over 120 people.

Two new Community Land Trusts have been established, Malvern Hills CLT and South Worcestershire CLT as Community Benefit Societies.

We have conducted a small Housing Needs Survey with Engage Malvern to identify a need for truly affordable starter homes for younger people and downsized housing for older people which proved inconclusive due to a lack of sufficient responses to be statistically valid. This highlighted the difficulties experienced by community groups in engaging with the wider population during the pandemic.

A pre-planning proposal for up to nine units of housing for older people on land behind The Cube in Malvern has been submitted to Worcestershire County Council.

A partnership agreement between South Worcestershire CLT and Rooftop Housing Association has been drafted to develop Community Led Housing and a potential site has been identified in West Malvern and negotiations with the landowner have commenced.

A plan to develop three, two bedroom houses and two, two bedroom flats has been drafted for a restricted access site in Andrews Close in Hereford and negotiations with Connexus Housing Association who own the land have commenced.

We have supported Clifton Upon Teme Community Led Housing Group to identify a potential site for the development of up to twenty five retirement apartments to meet a local need for affordable, downsized supported living property.

LOOKING FORWARD – COMMUNITY LED HOUSING

At a national level, through ACRE, we will continue to make the case for rural housing that meets the needs of rural communities and is supported and delivered by communities. We want to be a catalyst to enable communities to build homes that enable young people to afford to live in those communities, as well as housing solutions owned by the community that enable downsizing and meeting needs in older age.

We will continue to work with our partners to secure resources to sustain this area of work for Herefordshire and Worcestershire.

COMMUNITY FIRST'S VILLAGE HALL NETWORK

Our community buildings advisory service supports people running – or hoping to run – every type of community building; village halls, parish halls, community centres and churches reaching out to a wider community. Our support aims to put these buildings at the centre of the communities which they serve, so that they can be thriving hubs - providing essential services that bring local people together.

The pandemic has been a real challenge for village halls and their volunteer committees having to navigate lockdowns and ever changing rules applied to venues.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Community First's work with our village hall network during 2020-21 saw us to adapt to this new environment and supporting halls to navigate the landscape. Networking meetings with Village Halls went digital, seeing 140 attendees at one meeting and our smallest number circa 65 attendees and 9 network meetings being held during the year. Virtual connectivity has provided a new way for us to reach and communicate with our network of 340 village halls across our two counties.

A tranche of that work with village halls was to support them accessing grants that contributed considerably to ensuring their sustainability ready for their vital role in supporting our communities to come back together.

Tackling loneliness through village halls and via our Lottery funded One Step Out initiative also went virtual to a great extent, focussing on digital solutions to connecting communities, with a mix of face to face village hall activity when allowed and simultaneous virtual activity streamed out into people's homes, including virtual coffee mornings to virtual and face to face seated dance.

In recognition of the importance of **embracing digital**, we set about surveying halls to ascertain what was needed to improve connectivity and we went on to support some halls with funds to get connected and improve wifi, whilst Community First was simultaneously successful in securing funding from RAFT to pilot Digital Safe Spaces at village halls in both counties.

VILLAGE HALLS AND THE PANDEMIC

Throughout the year important resources were sent directly to all 340 village halls to manage activities in their buildings. That included policies, pandemic signage, safe capacity guidance, legionnaires disease advice, ventilation and mask wearing notes, new hire agreement clauses and risk assessment templates for activities. Our village hall advisor provided around the clock telephone support and advice for halls with questions as government advice, guidance and regulations evolved.

We worked with ACRE, our national network member, to ensure village hall advice was consistent across rural England's 10,000 plus halls.

Zoom meetings have provided a means of bringing together large numbers of village hall committees to network at once, in larger numbers than previously achieved face to face, to receive briefings and to gain reassurance, hear clarity on good practice and share good ideas with each other and from the Community First village hall advice service, which was able to draw on national, as well as local ideas.

Over 20 briefings were issued in the 12 months on closing down halls and subsequently gradually opening halls safely along with guidance on funding to replace lost income.

Briefings all included a Covid update but also safeguarding briefings too, as well as additional insurance notes for when the hall is shut, the importance of The Retail, Hospitality and Leisure Grant Fund, a list of permitted activities and an extensive Q&A list for re-opening.

A number of weekly village haller's virtual coffee mornings were held via Zoom, as a networking/morale booster.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

OTHER COMMUNITY ASSETS

Advice on issues other than COVID included:

- Blackwell – taking control of a Methodist building for community use, including constitutional models, funding sources and the need for a lease circa 20 years.
- Orcop VH – support for upgrade to toilets - building on funding advice.
- Llanwarne VH – support for refurbishment and guidance on applying for a Village Hall Improvement Grant.
- Sellack VH – help attracting new trustees to stop the hall closing.
- Ombersley MH – guidance on safeguarding
- St Peters Village Hall – support for funding application with Worcester City Council.
- Wigmore Parish Hall - about public toilets attached to their building.
- Wychbold Parish Hall - facilitation on behalf of the parish council and the village hall management committee.
- Kemble Centre in Ewyas Harold - a group seeking to establish the old church as an arts centre in the village (see business support above for more information).

DIGITAL - CONNECTING VILLAGE HALLS

Finding funding for wifi/broadband is difficult for Village Halls but the pandemic has proved to them that connectivity is a vital part of being able to reach into their rural communities and to tackle isolation, as well as increasing the services they can offer.

In July 2020 we sent our Village Hall network a survey about broadband/wifi/4G connectivity and asked about activities, digital inclusion and facilities to get an idea of the needs and digital capabilities of Village Halls and how we could best help them harness digital developments for the future and increase their digital reach into their rural communities.

- We signposted Village Halls to Local Connections funds for £2500 towards wifi and broadband services at halls with the aim of reaching out to community members.
- Eardisland, Eastham and Burcot Village Halls were supported with funds through Community First's One Step Out project to install wifi/broadband to tackle loneliness and isolation
- Poolbrook Village Hall received £2500 from the Local Connections Fund, paying for WIFI connections and broadcast equipment.
- Madeley Village Hall and Hanley Swan Village Hall received policy support to help them run their WiFi safely.
- 340 Model Hire Agreements with updated WiFi security clauses were supplied to village halls over the year through our Newsletter and Bulletin communications. Hire agreements were supplied to over 50 halls on an individual basis over the year - including Little Hereford VH, Lindridge VH.
- Community First secured £15k from the Ford Trust to pilot Digital Safe Spaces at 5 village halls.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

ZOOM MANUAL

As part of the One Step Out! Project, tackling loneliness, we created a Zoom training manual during lockdown and offered one to one tuition and a zoom training session to all village halls in our network.

We also offered one to one Zoom training sessions for our virtual seated dance activity, which has been taken up by residents of Martley through their village hall.

Two other projects have utilised the Zoom training manual set up for the One Step Out! project.

DIGITAL SAFE SPACE PILOT AT VILLAGE HALLS

The Digital Safe Spaces at Bayton and Lindridge village halls have launched, initially with external free WiFi that can be accessed by the community outside the village hall, whilst the halls remained closed to the public, with internal access to the Digital Safe Space by appointment subject to Covid regulations.

A 'Friendly Bench' has been installed in the covered porchway at Bayton village hall to provide shelter for people accessing the free WiFi. At this early launch stage it is not possible to identify the numbers of people accessing WiFi or making appointments but this will be monitored and reported in the coming months. Four volunteers have been recruited and will receive safeguarding and signposting training as plans to re-open village halls are developed.

LOOKING FORWARD – VILLAGE HALLS & RURAL COMMUNITIES

Tackling loneliness and making halls dementia friendly will remain our focus, as we envisage the challenge may become even greater with the impact of the pandemic, including the role of village halls in building confidence in their communities to re-engage.

We will continue to support our 340 village hall committees to manage their buildings and keep them open.

As we start to open up, we will put a new emphasis on promoting our Dementia Friendly Guide and Checklist for Village Halls to enable halls to make, often small changes, to become dementia friendly. We will deliver Dementia Friends training to village hall committees.

https://www.comfirst.org.uk/dementia_friendly_village_halls_guide_and_check

We will seek to be the catalyst to identify and stimulate new thinking about ways village halls can maximise their reach into their communities, especially continuing capitalising on Digital developments enabling people to reach friends, family and services virtually, as we acknowledge that many residents in rural communities are still left without access to adequate broadband and we will continue to make the case to get those communities connected whilst supporting village halls to become digital hubs. We are interested in speaking to village halls keen to set up co-working spaces, bringing homeworkers, local businesses and students together, to work together and act as a catalyst in stimulating activity in their local community.

TACKLING LONELINESS – ONE STEP OUT !

One Step Out! continued to connect and help rural communities in tackling loneliness through Village Halls and includes various pilot projects and communications.

Up until Lockdown we had a large number of visits booked with Village Halls, Coffee Mornings and other activities to promote and engage with the OSO project. Unfortunately, these all had to be cancelled and engaging became increasingly hard as lockdowns took their toll. We reviewed how we were going to continue to reach people and decided to launch a series of pilots, described here:

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- **20 Virtual Coffee Mornings** a key focus for us in reaching out to people in rural areas and run every week through lockdown 1 with invitations to all Village Hall network members across Herefordshire and Worcestershire.
- **heART ! Virtual Art project**, bringing people together through creative medium.
- **Weekly help sheets** sent out, including looking after your mental health whilst self isolating, gardening ideas, connecting with nature, sharing local signposting of services, self care infographics, covid 19 care cards, top tips for staying active at home, isolation check list are you ready to cope at home, tips on setting up phone trees and keeping connected with neighbours.
- **Campaigns** during **Loneliness Awareness Week**, **Mental Health Awareness Week**, Lets talk loneliness and Self Care week posted on social media and sent out to all Village Halls helpful ways to make connections through home, work, school and your community, how to be kind to yourself and fact sheets sent out
- Providing **Zoom training sessions** on how to use Zoom and how to use it effectively
- Training on **Safeguarding**
- **Christmas Card templates** provided to Village Halls to be posted out to those isolated and lonely in their communities.
- **Light in the Community** is about making connections, bringing light and warmth to help those who may feel isolated and feel alone. Through these shorter and darker days we'd like to bring a bit of joy, connect with our neighbours, brighten our streets and spread a little of that community magic by placing battery operated candles in your windows to spread some light and connection.
- **Making Connections** – encouraging Village Hall committees to introduce themselves to their community using bio pics. Leading by example bios, pictures and stories from our own staff were sent out in regular news bulletins and with helpful fact sheets and encouragement to those feeling lonely and isolated.
- Attended **Worcestershire County Council Loneliness Forum** to feed into the Loneliness action plan and give presentation on One Step Out! Project to attendees 10th December
- We have **recruited over 30 One Step Out! Friends** volunteers and provide Safeguarding and Dementia awareness training to them.

Pilot Project - Martley Village Hall Seated Dance Zoom Session

As lockdown eased and talk surrounding going back out to activities commenced, it became clear it was not going to be straight forward. A lot of Halls expressed concerns and were not opening until September, whilst others have noted people may not want to come back out yet as anxiety had increased and there remained still a large amount of uncertainty.

We had seen how technology had helped us all stay connected during lockdown and digitally how easy it could be to deliver activities to someone in their home. After the success of the Seated Dance at the Coffee Morning, we decided to launch a pilot project of a zoom session of seated dance with a coffee and chat element, combining being active and socially connected whilst not having the pressure of going outside.

We made a short film of what the experience of coming into 'your hall' now would look like, with added protection. It gives the familiarity of your community and can chose to either socially distance at the class or join via Zoom, and that social interaction is still possible!

It was a huge success with 8 women whose husbands have dementia attending for 6 weeks. One commented it was the best sleep she has had in ages and its was doing a lot for the community.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Activities planned but postponed due to changing pandemic circumstances:

Big Community Coffee Break – encouraging a county wide coffee break to take time out to connect – postponed

Worked with Eastham Village Hall in setting up a community project involving creating a willow tree structure and for leaves to be created by the community writing on them what they want as a community – now postponed

Partnership working with Arts Alive – scheduled 3 Village Hall activities of a theatre show of an interactive play suited for an audience over 50 years, for February and 2 film viewings – Now postponed until October

However,

We have recruited 30 One Step Out! Friends in village halls

50 village halls have completed a OSO loneliness action plan and baseline assessment.



The Wellbeing Hub

The Accountable Body Partners: Community First; Worcestershire Health and Care NHS Trust;

The VCSE Delivery Partners:

(commissioned by Community First to deliver community preventative services): Onside; Sandycroft; Homegroup; Springfield MIND; Simply Limitless; Inspire Training;

THE WELLBEING HUB AND THE PANDEMIC

- 5 additional online Moodmaster courses set up to deal with additional demand and to accommodate online delivery requiring smaller groups.
- Number of Contacts – 1,966
- Referrals in via GP - 345
- People booked onto Screening for Talking Therapies - 551
- Moodmaster Sessions held - 404 (73 people attending)
- Peer Support Sessions held - 664 (1,531 people attending and 301 volunteers supporting)
- People signposted to wider VCS - 452
- People provided with Self Help support - 712
- Wellchecks provided - 320

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- All Wellbeing Hub Team staff set up to work from home from March 2020
- Additional work taken on to support those on long waiting lists (Wellcheck calls).
- Integration of the Wellbeing Hub staff into the Worcestershire County Council Here 2 Help team in September 2020, to provide practical signposting and support in addition to wellbeing support for individuals in need due to the pandemic.
- The Wellbeing Hub Provider network meetings continue to be held quarterly online, (June, September, December and March)

Community First are working with the CCG, the NHS Trust and Local Authority on the integration of the Wellbeing Hub, (for which Community First are the Accountable body), with Here 2 Help, set up by the Local Authority to support communities of Worcestershire through the pandemic.

Moving Moodmaster and Peer Supporter services to virtual and telephone format has removed geographical and time constraint barriers, opening up access for some, though some people are unable to attend virtual meetings, (for various reasons), or prefer not to.

Wellbeing Hub Network meetings included information shared on funding opportunities from Groundwork UK, the Community Mental Health Transformation Programme and the development of a local wellbeing and recovery college in Worcestershire* as well as updates from members, changes to mental health services, VCS outreach support work during covid, the introduction of mental health support specifically for carers, how VCS providers are tackling loneliness during the pandemic for children and young people as well as adults.

(*this then fed into wider work undertaken by Community First and Worcestershire Community Foundation and the broader VCS Provider Group, to access initially £50,000 for Worcestershire, with further funding imminent).

The number of calls into the WBH has fallen due to covid closing centres where people might gain information/support to call the WBH, changes in the health and wellbeing offer locally and service changes. This has been balanced out with the WBH team offering support via Here 2 Help and supporting the local IAPT (Improving Access to Psychological Therapies) team with Wellcheck calls for people on waiting lists to access services.

LOOKING FORWARD – THE WELLBEING HUB

The Herefordshire and Worcestershire Wellbeing and Recovery College will be a key focus, as we continue co-producing delivery together with Herefordshire and Worcestershire NHS Health and Care Trust, the Clinical Commissioning Group and Worcestershire County Council and supporting the integration of wellbeing services. All decisions are underpinned by an Experts by Experience Reference Group of experts by lived experience and experts by profession.

We will continue to maximise reach of services, especially in reaching rural communities, sharing best practice and ensuring synergy with our work on tackling loneliness and isolation in rural communities of Herefordshire and Worcestershire and with our Village Hall Network, supporting them to fulfil their role supporting their rural communities.

We will focus on leading on further Digital initiatives that contribute to connecting communities and increasing the reach of social connection and access to services and increasing digital inclusion.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021



Time To Change Worcestershire

Accountable Body and Co-ordinator: Community First

Steering Group Partners:

Health and Wellbeing Board; Worcestershire Health and Care NHS Trust; Worcestershire County Council; Bromsgrove and Redditch District Councils; MIND; University of Worcester; Herefordshire and Worcestershire Chamber of Commerce; UNISON; West Mercia Police and private sector representatives.

TIME TO CHANGE – Tackling Stigma Related to Mental Health

The pandemic saw all public activities cancelled, which Time to Change (TTC) Champions had planned to attend, (eg Worcester Pride, Pershore Plum Festival, Worcester Litfest). We were unable to pursue planned work with schools and colleges and employers to the extent that we were hoping to.

- TTC Steering Group meetings held online either monthly or bi-monthly throughout the year.
- TTC Champion Group meetings held online monthly throughout the year.
- 4 TTC Champions trained to deliver online TTC training on Challenging Stigma and Discrimination, Social Contact, (that is having conversations about lived experience of mental health problems) and Running an activity.
- Champions trained in, set up and delivered online anti stigma and discrimination sessions, talks, and events. Champions also attended social media training and increased social media activities.
- As well as Facebook and Twitter, a TTC LinkedIn page was set up by a Champion <https://www.linkedin.com/company/time-to-change-worcestershire>
- Digital versions of materials were created with the TTC Champions activity booklet uploaded to our website pages: https://www.comfirst.org.uk/time_to_change_champions_activities
- The Time to Change Action plan has been updated and reflects the current pandemic environment.
- 3 new activities were funded, a Facebook based art group, An online Spa and Facebook group and an online model exhibition.
- On top of the pandemic challenges, the Employer Pledge was “retired” June 2020 and the National Campaign closed 31st March 2021 leaving a legacy website. Hubs such as Time to Change Worcestershire signed an MOU allowing continuation of use of materials and branding until November 2022.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The TTCW team delivered:

- 12 x TTC Champion group meetings
- 8 x Steering group meetings
- 1 x online Zoom "Brew Up"
- 215 local champions and volunteers signed up to TTCW
- TTC pages on Community First website have been updated to host more interactive content including champion videos
- 1 champion spoke live on the You Tube channel as part of hashtag Opening Up – a campaign run by a local champion as part of her Sing Out Strong (now online) mental health choir.
- 1 champion participated in a national poetry campaign where a film was shared of people reading a poem about stigma.
- 1 presentation at an online Regional event with Birmingham and Cannock Chase for Time to Talk Day 2021 "The Power of Small Bab!"
- 1x new Champion, focusing on Social media, increasing reach on Facebook, Twitter and LinkedIn.
- 1 Facebook page was set up and 2 new Facebook Groups "Drawing on Experience" to share mental health stories and experiences whilst learning to draw from lesson plans shared in the group, (69 members) and Online Spa: The Power of Sleep, sharing links between mental health and sleep (37 members). 2 online sessions held as part of these Facebook activities and 3 new champions signed up through these.
- 2 Online Training Sessions delivered by newly trained Champions (14 people trained in having Social Contact and Challenging Stigma and Discrimination) with 3 new champions recruited via these.
- 3 employers signed the TTC Employer Pledge before it was retired.

LOOKING FORWARD – TIME TO CHANGE

Our role as Co-coordinator of Time to Change Worcestershire will continue with our cross-sector partnership and steering group focused on developing a movement to tackle stigma and discrimination relating to mental health. We will be co-ordinating more training, events and other initiatives, including administering grants to Time to Change Champions (volunteers with lived mental health experience) wanting to implement initiatives that enable them to reach people in their communities to raise awareness and understanding of mental health.

Worcestershire Public Health continue to fund the partnership now that the contract with MIND has ended.

Community First seeks to share best practice, especially in Herefordshire and we will seek partners with a keen interest to take this forward.

COMMUNITY MENTAL HEALTH TRANSITION EVALUATION

Community First are delivering a major evaluation of the NHS Health & Care Trust Community Mental Health Transformation Programme, commissioned by the CCG. This includes running a dedicated website with online diaries and blog and engaging in structured interviews with a sample of patients. Community First's involvement provides genuine independence and the capacity to tell uncomfortable truths as well as providing an innovative analysis focussed on the narrative arc of the patients' experience.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

LOOKING FORWARD – COMMUNITY MENTAL HEALTH TRANSITION EVALUATION

The summative evaluation will be published in December 2021 but a series of bi-monthly formative reports allow the findings to drive changes to and refinements of the programme.

Community Grants Administered by Community First on behalf of our partners



Over £897,000 in grants was awarded throughout the year of 2020-2021 during the pandemic to help Charities, Community Groups and Schools provide immediate relief and help.

National Emergency Trust funds

£440,000 was awarded to 150 organisations for Covid 19 relief work

Department for Digital, Culture, Media and Sport funds

£225,000 was awarded to 37 organisations for Covid 19 relief work

Winter Covid Grants

Dec 2020 - March 2021: £220,000 allocated.

Community First administered Winter Covid Grants on behalf of Malvern, Worcester City and Wychavon District Councils and in partnership with Worcestershire Community Foundation, reaching vulnerable households. £220,000 was distributed of which £140,000 was granted to 78 schools in the district to fund disadvantage pupils with food and other essential items.



ELMLEY SMALL COMMUNITY ARTS GRANTS

We received 12 applications and 8 were granted funds circa £7,500.

Heightington Village Hall, The Word Association CIC, PCC Malvern Link, Prince Henrys Evesham Arts Theatre Trust, Malvern Youth and Community Trust, Festival Players, Malvern Civic Society and Indigo Arts

LOOKING FORWARD – COMMUNITY GRANTS

The synergy between Worcestershire Community Foundation and Community First has been further strengthened by a strategic and collaborative response to the pandemic, working cross-sector to get funds to where they have been most needed in the past 12 months. Strong cross sector relationships will enable us to continue to work together to ensure the efficient and targeted allocation of funds for Worcestershire and Herefordshire communities.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Key investments in Mental Health and another in Digital have provided collaborative foundations upon which we can build a strong collaborative cross-sector response, most notably through the Herefordshire and Worcestershire Wellbeing and Recovery College and the VCS Digital Action Group. A Herefordshire digital pilot is imminent, building on the Worcestershire pilot learning.

Simultaneously with the large scale strategic initiatives, we will continue to work collaboratively in getting small grants to the frontline VCS organisations in both counties, especially to enable the VCS to tackle the significant challenges of the ongoing impact of the pandemic.

We will continue to administer grants for arts initiatives in partnership with the Elmley Foundation in Herefordshire and Worcestershire.

We will be working with Herefordshire partners to allocate grants to support communities to address the impact of the pandemic, including Herefordshire Council, Herefordshire Community Foundation and Herefordshire Healthwatch.



Wellness Works

Community First's contract with Worcestershire County Council helps support workplace wellbeing through Wellness Works, which provides training and support for local organisations aimed at protecting and enhancing the mental wellbeing of their staff. This project has included overseeing Moodmaster courses, and providing Mental Health First Aid training workshops.

MENTAL HEALTH FIRST AID

1x online Mental Health First Aid courses held and 3x Awareness course delivered, 1 via Wellbeing Hub funding 2 via WCF funding and 1 as earned income. 50 people trained in Mental Health awareness and skills.



Worcestershire Works Well

Lead Partner: Public Health

Delivery Partners: Community First; Herefordshire & Worcestershire Chamber of Commerce; Sports Partnership Herefordshire and Worcestershire; Worcestershire Regulatory Services;

Activity with employers was halted between April and July during lockdown and has since continued using virtual and digital formats.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

WORCESTERSHIRE WORKS WELL

- Worcestershire Works Well workplace health and wellbeing scheme review has been completed.
- Community First directly supports 32 of the 215 employers signed up to Worcestershire Works Well.
- 32 local employers receiving health and wellbeing information and virtual support via Community First (108 x overall) as part of Worcestershire Works Well.
- Community First attended Strategic Board, Steering group and Reps meetings as well as additional programme development meetings resulting in updated standards, processes and digital evidence collection system. These have now been introduced and well received by employers.
- In partnership with Herefordshire and Worcestershire Chamber of Commerce and Active Herefordshire and Worcestershire we were successful in securing a contract to pilot the administration, co-ordination and development of the scheme.
- Marketing activity has increased with an increased rate of new employers signing up (though some have disengaged due to covid).
- 1x employer event held online with the topic of leadership saw 3 male leaders, giving presentations about leadership which all, (unprompted) focused heavily on mental health and included personal testimonies.

The covid pandemic presents both challenges and opportunities for Worcestershire Works Well as many employers struggle with the additional challenges which means it is harder for them to engage, whilst many also recognise the increased importance of health and wellbeing at this time.

LOOKING FORWARD – WELLNESS WORKS

Community First will continue to work with partners to deliver the Worcestershire Works Well Standard. We continue as strategic and delivery partner and representative on the steering group of the Worcestershire Works Well Strategic Board - on behalf of the Worcestershire Works Well Partnership - with the aim of embedding best practice in wellbeing in the workplace.

As part of this work we will continue delivering cross-sector wellbeing services which include Mental Health First Aid, Moodmaster and other wellbeing training interventions, as well as supporting organisations to embed the Worcestershire Works Well Standard and progress through the levels.

Community Oil Buying Scheme

To help those communities in Herefordshire and Worcestershire, especially in rural communities, keep their heating costs as low as possible, we continue to run a community oil buying scheme. It saves money on heating homes, offices or village halls. Community First is able to negotiate lower prices with oil providers, passing on savings to our oil buying members.

402,000 litres of heating oil were delivered in the financial year. We order each month through a competitive bidding process and check the prices we receive against Boiler Juice's England price charts and local online quotes for single deliveries. We are always cheaper than the reference prices and estimate the normal savings to be around 2.75 p per litre but they are often more. Based on our conservative estimate we have saved over £11,000 for our customers and we have also provided a convenient route to good value heating oil.

We have recently placed new publicity in Parish Magazines across the Counties of Herefordshire and Worcestershire and hope that our group will grow in numbers.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Our Oil buying group offers opportunities for people not covered by their “village scheme”, if they have one, to take advantage of group bulk buying discounts.

LOOKING FORWARD – COMMUNITY OIL BUYING

We will continue to build our membership to increase our influence over price. We will be working with oil providers to ensure over 70's receive priority service.

THANK YOU

The trustees wish to thank all those who contributed to Community First's success during the year: funders, honorary officers, staff colleagues, volunteers, partner agencies and the many voluntary community organisations and social enterprises who work with and alongside us.

We are grateful for the support of all the organisations that have worked with or supported us over the past year and we look forward to working alongside you in 2021-22 and beyond.

COMMUNITY FIRST MEMBERSHIP

To strengthen our collective voice in Herefordshire and Worcestershire, especially on issues of rurality, become a member of Community First:

Contact: Frances Wheatley – 01684 312730 – francesw@comfirst.org.uk

Objectives and Activities

Community First's objects which are to be carried out within the counties of Herefordshire and Worcestershire and their immediately surrounding areas are:

To develop and to promote all or any charitable purpose for the benefit of the inhabitants of the Area of Benefit by way of the furtherance of all measures leading towards social inclusion and in particular:

- To advance education, to improve health and to relieve poverty, sickness and distress without limitation to the generality of the foregoing to provide support for organisations with charitable objectives in order to assist such organisations in their charitable work.
- To promote and to organise co-operation in the advancement of these purposes and to bring together representatives of voluntary organisations, statutory authorities and individuals.

In furtherance of these objects Community First focuses predominantly on supporting and developing the voluntary and community sector within Herefordshire and Worcestershire, on stimulating community involvement and participation to improve services and facilities on the ground and on advocacy and representation to influence change.

Although an independent organisation Community First is also an active member of the national network of 38 Rural Community Councils. ACRE provides the network with a national voice and profile and a focus for its collective endeavour.

Aims and strategies

The aims, objectives and activities of Community First are reviewed annually. The review considers what has been achieved and the outcomes from the previous twelve months' work. It also helps to ensure that the organisational aims and activities remain focused on the stated purposes.

Community First's mission is to strengthen the role, capacity and influence of the voluntary organisations and community groups in Herefordshire and Worcestershire.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Public benefit

Reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and when planning future activities. In particular Trustees consider how planned activities contribute to the aims and objectives set.

Financial review

During the financial year, Community First continued to utilise best practice full cost recovery principles, adapted from the ACEVO model, in its financial budgeting. This reflects more accurately the cost of running the organisation's activities and highlights those areas of work which are under resourced.

The directors have examined the requirement for free reserves, which are those unrestricted funds not invested in tangible fixed assets, designated for specific purposes or otherwise committed. Total reserves of the charity at 31 March 2021 were £204,987 (2020 - £136,208). Of this total £63,423 (2020 - £39,304) is restricted funding leaving, after allowance for tangible fixed assets, £140,153 (2020 - £95,758) as free reserves.

The level of reserves is kept under regular review during the year to ensure that sufficient funds are put aside to provide flexibility to cover temporary timing differences in financial claims and to ensure adequate working capital and a contingency to manage the financial risks associated with certain funding streams and contractual obligations. Given the likely medium and longer term financial challenges facing the sector in general and Community First specifically, trustees have agreed that an increase in reserves remains appropriate whenever possible.

Quantitatively, Community First therefore aims to hold free reserves equivalent to not less than two months budgeted expenditure and not more than six months budgeted expenditure. This reflects the risks it faces going forward and that, as a charitable organisation, its primary purpose is to be of service to the people of Herefordshire and Worcestershire rather than to accumulate money.

Grant making policy

Community First administers grants on behalf of other charitable trusts and government organisations that further the charity's objectives. The grant making processes are agreed with the funders at the outset and ensure separation of development and support functions from decision making. Grants are paid on respective merits.

Community First's unrestricted funds are not utilised for grant giving purposes unless agreed by resolution of the Trustees. Arrangements are in place to segregate grant making decisions, ensuring conflicts of interest are avoided.

Principal sources of funding

The principal sources of funding received in the year are as described in the restricted funds note accompanying the financial statements and other core funding received from DEFRA.

Investment policy and performance

In accordance with the trust deed, the directors have the power to invest in such markets as they see fit. The investment strategy takes account of the short-term demand for funds, and considers the income requirements and the risk profile. The aim of the directors is to maximise the return on cash, whilst investing in low risk investments. Investment performance is regularly monitored.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Risk management

Community First reviews the key risks that the organisation faces on a continuing basis. The Board of directors consider the major risks that the charity faces each financial year when preparing and updating the organisation's plans and associated budgets. Systems are in place to monitor and control these risks and to mitigate any impact they may have on the organisation in the future. Key strategic, business and operational risks facing the organisation are reported in the General Manager's and Financial Reports to the Board and reviewed with directors on a continuing basis as part of the regular cycle of meetings.

Structure, governance and management

Community First is a charitable company limited by guarantee, incorporated on 29 June 1990 and registered as a charity on 6 July 1990.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. These were last amended on 28 November 2001.

The trustees, who are also the directors for the purpose of company law, and were:

Mr. Alan Courtney

Mrs. Magda Prail

Mr. Roger Britton

Mr. Ronald Whitfield

Mrs Sarah Eardley

Mr N Herman

(Appointed 22 April 2021)

Mr S Edwards

(Appointed 22 April 2021)

The Board of directors is responsible for the governance and, through the General Manager, the management of Community First. Community First's Board should consist of not less than six or more than ten people. Due to resignations during the year, for personal reasons, at the date of approval to the accounts, there were 4 trustees. The Board have responded to the reduction by undertaking a recruitment campaign, which has led to the co-opting of a new trustee taking the Board to 5. The Board are using this opportunity to review the structure of the Board and will recruit further trustees to meet the demographic, skill, knowledge and representative needs of the Charity.

Up to eight members are elected at the AGM and up to two co-opted by the Board. At the conclusion of each AGM, one third of the Board of directors retires from office. The members of the Board to retire are those who have been in office longest since their last election. Retiring directors are eligible for re-election. At every AGM, members of Community First elect Board directors in place of those retiring.

The Board, at the first meeting following the AGM, elects the chair, two vice-chairs and the treasurer. Directors have to be either individual members or representatives of member organisations. The directors regularly review the makeup, skills and experience of the Board and engage in open recruitment for additional trustee directors as the need arises. The Governance Committee meets at least once a year to review the organisation's governance arrangements and also leads any open recruitment exercise needed to refresh the Board and to fill the skills gaps identified by the annual skills audit. Training for the Board is provided on an identified needs basis.

The directors are responsible for setting the strategic direction of the organisation and for monitoring progress. During the year Board meetings were held on five occasions to oversee the delivery of the organisation's plans and to review the risks and opportunities facing the charitable company on an ongoing basis. Day to day management of the charity is delegated to the General Manager.

The remuneration of the General Manager and all staff is reviewed annually by the Board and normally increased in accordance with the Consumer Price Index (CPIH).

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Board members complete a register of interests on a regular basis. This is updated if needed during the year. Board members are required to declare any interest in relation to specific decisions and agenda items at the start of all Board meetings, or thereafter if relevant topics arise in discussion.

Community First works with a range of statutory and voluntary sector partners. Descriptions of related parties and the transactions with them are detailed elsewhere at note 21 of the accounts.

Auditor

In accordance with the company's articles, a resolution proposing that Kendall Wadley LLP be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

The trustees' report was approved by the Board of Trustees.

 Roger Britton, Trustee

Mr. Roger Britton
Trustee

Dated: 15 October 2021

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Community First in Herefordshire & Worcestershire for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the organisation and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the organisation will continue in operation.

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

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

Opinion

We have audited the financial statements of Community First in Herefordshire & Worcestershire (the 'organisation') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the organisation'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 other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

Matters on which we are required to report by exception

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:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the organisation for the purpose 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 organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 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. 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.

Extent to which the audit was considered capable of detecting irregularities, including fraud

- an understanding of the risk assessment process (including the assessment of the risk of fraud) adopted by the Board is obtained and their attitude to risk ascertained

- an assessment of the susceptibility to material mis-statement of the financial statements as a result of management over-ride or fraud is made

- it is ensured that the engagement team have, collectively, the appropriate competence, capabilities and skills to be involved in the assignment, are fully briefed and understand the risks specific to the company

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

Audit response to risks identified

The information obtained through the assessment to risk procedures is reviewed and the following work undertaken:

- processes to test the outcomes of our assessment include analytical review, the relevance and accuracy of significant accounting estimates, substantive testing of significant transactions, work to identify unusual or unexpected accounting entries including the testing of journal entries, information disclosed in the financial statements is traced to supporting documentation. In all instances it is acknowledged that material mis-statements that arise from fraud may involve deliberate concealment or collusion and are, therefore, by their very nature harder to detect than those arising from error.

- an understanding of the legal and regulatory framework as applicable to the company is obtained together with knowledge of the procedures put in place by the company in order to comply with the same

It should be noted that Auditing standards limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Elizabeth Needham ACA CTA (VAT) (Senior Statutory Auditor)
for and on behalf of Kendall Wadley LLP**

15 October 2021

**Chartered Accountants
Statutory Auditor**

Granta Lodge
71 Graham Road
Malvern
Worcestershire
WR14 2JS

Kendall Wadley LLP is eligible for appointment as auditor of the organisation by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	112,679	398,282	510,961	64,043	316,957	381,000
Charitable activities	4	18,962	-	18,962	12,904	-	12,904
Other income	5	2,026	-	2,026	4,362	-	4,362
Investments	6	69	-	69	236	-	236
Total income		133,736	398,282	532,018	81,545	316,957	398,502
Expenditure on:							
Charitable activities	7	89,076	374,163	463,239	86,466	312,976	399,442
Gross transfers between funds		-	-	-	3,393	(3,393)	-
Net income/(expenditure) for the year/							
Net movement in funds		44,660	24,119	68,779	(1,528)	588	(940)
Fund balances at 1 April 2020		96,904	39,304	136,208	98,432	38,716	137,148
Fund balances at 31 March 2021		141,564	63,423	204,987	96,904	39,304	136,208

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		1,411		1,146
Current assets					
Debtors	14	14,578		7,525	
Cash at bank and in hand		327,015		189,663	
		<u>341,593</u>		<u>197,188</u>	
Creditors: amounts falling due within one year	15	<u>(138,017)</u>		<u>(62,126)</u>	
Net current assets			203,576		135,062
Total assets less current liabilities			<u>204,987</u>		<u>136,208</u>
Income funds					
Restricted funds	16		63,423		39,304
Unrestricted funds			141,564		96,904
			<u>204,987</u>		<u>136,208</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements 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 financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 15 October 2021

 Roger Britton, Trustee

Mr. Roger Britton
Trustee

Company Registration No. 02504158

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	20		138,481		8,904
Investing activities					
Purchase of tangible fixed assets		(1,198)		(1,552)	
Interest received		69		236	
Net cash used in investing activities			(1,129)		(1,316)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			137,352		7,588
Cash and cash equivalents at beginning of year			189,663		182,075
Cash and cash equivalents at end of year			327,015		189,663

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

Community First in Herefordshire & Worcestershire is a private company limited by guarantee incorporated in England and Wales. The registered office is First Floor, Unit 3, Harmac House, Chequers Close, Enigma Business Park, Malvern, Worcestershire, WR14 1GP.

1.1 Accounting convention

The financial statements have been prepared in accordance with the organisation's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The organisation is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the organisation is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the organisation has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations are recognised on a receivable basis.

Other incoming resources are on a receivable basis over the period to which they relate.

1.5 Resources expended

Liabilities are recognised for the amounts that the charity anticipates it will have to pay to settle a debt or the amount that it has received in advance as payment for services it has to provide.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Expenditure on charitable activities includes the costs associated with the activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the programmes and activities undertaken.

The support costs are treated as core running costs of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	33% of cost
Fixtures, fittings & furniture	15% of net book value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the organisation reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The organisation has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the organisation's balance sheet when the organisation becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Derecognition of financial liabilities

Financial liabilities are derecognised when the organisation's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the organisation is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the organisation's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Funding and grants	107,236	398,282	505,518	58,463	316,957	375,420
Membership fees	5,443	-	5,443	5,580	-	5,580
	<u>112,679</u>	<u>398,282</u>	<u>510,961</u>	<u>64,043</u>	<u>316,957</u>	<u>381,000</u>

4 Charitable activities

	2021 £	2020 £
Sales within charitable activities	18,962	12,904
	<u>18,962</u>	<u>12,904</u>

5 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Payroll services	2,026	4,362
	<u>2,026</u>	<u>4,362</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	69	236

7 Charitable activities

	Provide and accommoda te project workers 2021 £	Grants payable 2021 £	Total Provide and 2021 accommoda te project workers 2020 £	Grants payable 2020 £	Total 2020 £
Staff costs	216,131	-	216,131	181,900	181,900
Consultancy services	-	-	-	27	27
Staff training	66	-	66	825	825
Office costs	22,177	-	22,177	23,291	23,291
Project expenses	200,625	-	200,625	135,231	135,231
Membership fees and subscriptions	5,989	-	5,989	5,462	5,462
	<u>444,988</u>	<u>-</u>	<u>444,988</u>	<u>346,736</u>	<u>346,736</u>
Grant funding of activities (see note 8)	-	4,800	4,800	39,790	39,790
Share of support costs (see note 9)	1,235	-	1,235	1,516	1,516
Share of governance costs (see note 9)	12,216	-	12,216	11,400	11,400
	<u>458,439</u>	<u>4,800</u>	<u>463,239</u>	<u>359,652</u>	<u>399,442</u>
Analysis by fund					
Unrestricted funds - general	89,076	-	89,076	86,466	86,466
Restricted funds	369,363	4,800	374,163	273,186	312,976
	<u>458,439</u>	<u>4,800</u>	<u>463,239</u>	<u>359,652</u>	<u>399,442</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Grants payable

	2021	2020
	£	£
Arley Memorial	-	1,000
Bromyard Community Arts	-	1,920
Bryngwyn Court Social Group	-	1,950
Carpet Museum Trust	-	1,000
Dirty Feet Dance	-	2,000
Elgar Chorale	-	600
Friends of Dame Laura Knight Society	-	500
Friends of Staunton School	-	1,000
Great Whitley Village Hall	-	1,000
Heighton Village Hall	1,000	-
Hereford Chamber Choir	-	2,000
Hereford Civic Society	-	2,000
Herefordshire Composers Workshop	-	580
Kington Art Society	-	250
Kington Walks	-	2,000
LARC	-	2,000
Marches Family Network	-	2,000
Malvern Youth and Community Trust	-	625
Mercian Folk	-	1,000
Our Star Theatre	-	2,000
PCC Malvern	850	-
Prince Henry's Arts	1,000	-
Redditch Holy Trinity	-	815
Severn Sounds	-	1,000
Shrawley Parish	-	1,000
St. Peters Church	-	2,000
Sytchampton Endowed Primary	-	750
Tenbury Mistletoe Association	-	1,000
The Festival Players	1,000	-
The Fold CIC	-	1,000
The Word Assoc	950	-
Unity Arts	-	300
WEM	-	1,000
Worcester Heritage & Amenity Trust	-	1,000
Worcester Literary Festival	-	500
Wylidwood Arts CIC	-	2,000
Other	-	2,000
	<u>4,800</u>	<u>39,790</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Grants payable

(Continued)

The charity acts as an intermediary between the grant applicants and the grant funders. Each group of grants are paid out of specific funds received by the charity for the purpose of issuing grants to other organisations with the approval of the grant funder.

9 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	-	7,484	7,484	-	5,895	5,895
Depreciation	933	-	933	537	-	537
Office costs	205	-	205	891	-	891
Bank charges	97	-	97	88	-	88
Audit fees	-	3,580	3,580	-	3,598	3,598
Legal and professional	-	1,152	1,152	-	1,152	1,152
Trustee meeting costs	-	-	-	-	755	755
	<u>1,235</u>	<u>12,216</u>	<u>13,451</u>	<u>1,516</u>	<u>11,400</u>	<u>12,916</u>
Analysed between						
Charitable activities	<u>1,235</u>	<u>12,216</u>	<u>13,451</u>	<u>1,516</u>	<u>11,400</u>	<u>12,916</u>

Audit costs of £3,580 (2020 - £3,598) comprises £3,570 (2020 - £3,570) payable to the charity's auditor in respect of audit fees, and £10 (2020 - £28) for other services.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

Included within trustee meeting costs are trustees' reimbursed expenses for the year totalling £622 (2020 - £nil). One trustee (2020 - no trustees) had expenses reimbursed during the year.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Employees	12	11

Employment costs

	2021	2020
	£	£
Wages and salaries	200,628	169,425
Social security costs	10,386	7,673
Other pension costs	12,601	10,697
	<u>223,615</u>	<u>187,795</u>

The full time equivalent number of part-time staff was 6.7 (2020 - 6.7).

There were no employees whose annual remuneration was £60,000 or more.

Remuneration of key management personnel

The remuneration of key management personnel, is as follows.

	2021	2020
	£	£
Aggregate compensation	49,891	39,303

12 Taxation

Community First's activities during the year were in accordance with its charitable objects and therefore no corporation tax liability arises.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Tangible fixed assets

	Office equipment	Fixtures, fittings & furniture	Total
	£	£	£
Cost			
At 1 April 2020	5,383	4,253	9,636
Additions	1,198	-	1,198
At 31 March 2021	6,581	4,253	10,834
Depreciation and impairment			
At 1 April 2020	4,348	4,142	8,490
Depreciation charged in the year	916	17	933
At 31 March 2021	5,264	4,159	9,423
Carrying amount			
At 31 March 2021	1,317	94	1,411
At 31 March 2020	1,035	111	1,146

14 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	8,976	1,495
Other debtors	-	22
Prepayments and accrued income	5,602	6,008
	14,578	7,525

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	34,934	11,245
Amounts owed to associate undertakings	-	1,322
Other creditors	5,001	6,066
Accruals and deferred income	98,082	43,493
	138,017	62,126

Included in accruals and deferred income is £73,528 (2020 - £29,539) in respect of income received in advance of the service to be provided and which has been deferred. All amounts are released in the subsequent accounting period.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Health & Wellbeing Infrastructure Support - WCC	-	10,000	(6,616)	(3,384)	-	-	-	-
Worcester Community Foundation	-	25,000	(17,331)	(7,669)	-	-	-	-
Elmley Events Grant	-	39,790	(39,790)	-	-	-	-	-
Health and Wellbeing PCT	-	35,000	(36,949)	1,949	-	-	-	-
Phoenix COVID 19	-	-	-	-	-	32,825	(32,796)	29
Wellbeing Hub	38,716	153,000	(179,355)	5,711	18,072	153,000	(157,352)	13,720
WCF - VCS Mental Health	-	-	-	-	-	50,000	(49,984)	16
WCF - VCS Digital Action	-	-	-	-	-	50,000	(49,914)	86
Worcester Works Well	-	-	-	-	-	10,517	(5,850)	4,667
Worcester Works Well (contract 2)	-	-	-	-	-	2,066	(739)	1,327
EPCMH	-	-	-	-	-	36,406	(36,400)	6
Time to Change	-	10,583	(3,976)	-	6,607	18,668	(5,895)	19,380
One Step Out!	-	43,584	(28,959)	-	14,625	40,000	(30,433)	24,192
Grant Funding	-	-	-	-	-	4,800	(4,800)	-
	<u>38,716</u>	<u>316,957</u>	<u>(312,976)</u>	<u>(3,393)</u>	<u>39,304</u>	<u>398,282</u>	<u>(374,163)</u>	<u>63,423</u>

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Restricted funds

(Continued)

Health & Wellbeing Infrastructure Support - WCC - This fund represents monies received to provide training and support to organisations to protect and enhance the mental wellbeing of staff.

Worcester Community Foundation - This fund represents monies received to help provide back office support and administer grants programmes for local groups.

Elmley Events Grant - This fund represents monies received to provide grants to community groups delivering arts projects.

Health and Wellbeing - PCT - This fund represents monies received from Worcestershire Health and Care NHS Trust for the costs of managing the Wellbeing Hub and other projects commissioned by the Worcestershire Health and Care NHS Trust.

Phoenix Covid-19 - Funds provided predominantly by the Lottery Community Fund in response to the Covid-19 pandemic.

Wellbeing Provision - This fund represents monies received from Worcestershire Health and Care NHS Trust for develop emerging needs and increasing capacity of the Wellbeing Hub as required.

VCS Capacity Building - This fund represents monies received from Worcestershire Health and Care NHS Trust for increasing capacity for the provision of services within the voluntary and community sector.

Worcester Works Well - Monies provided by Public Health to support workplace health and wellbeing.

EPCMF - Funding received to assist in dealing with mental health matters in the community.

Time to Change - This fund represents monies received from Mind towards the costs of administering and supporting the Worcestershire Hub Partnership.

One Step Out! - This fund represents monies received from the National Lottery Community Fund to support the charity's village hall network and tackle loneliness in rural communities in Herefordshire and Worcestershire.

Grant funding - funds received to issue grants to those in need.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	1,411	-	1,411	1,146	-	1,146
Current assets/ (liabilities)	140,153	63,423	203,576	95,758	39,304	135,062
	<u>141,564</u>	<u>63,423</u>	<u>204,987</u>	<u>96,904</u>	<u>39,304</u>	<u>136,208</u>

18 Operating lease commitments

At the reporting end date the organisation had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	-	9,750

19 Related party transactions

Transactions with related parties

During the year the organisation entered into the following transactions with related parties:

	Provision of services	
	2021	2020
	£	£
Worcestershire Community Foundation	32,108	29,444
	<u>32,108</u>	<u>29,444</u>

In addition grant funding of £100,000 was received from Worcestershire Community Foundation in respect of the VCS Mental Health and VCS Digital Action programmes.

Roger Britton is a member of the Worcestershire Community Foundation, £599 was due to Community First from Worcestershire Community Foundation at the reporting date.

COMMUNITY FIRST IN HEREFORDSHIRE & WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

20	Cash generated from operations	2021	2020
		£	£
	Surplus/(deficit) for the year	68,779	(940)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(69)	(236)
	Depreciation and impairment of tangible fixed assets	933	537
	Movements in working capital:		
	(Increase) in debtors	(7,053)	(624)
	Increase in creditors	75,891	10,167
	Cash generated from operations	<u>138,481</u>	<u>8,904</u>
21	Analysis of changes in net funds		
	The organisation had no debt during the year.		