

COMMUNITIES FIRST WESSEX

Company number: 08071971

**REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022**

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COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2022

Charity registration number: 1147527

Company registration number: 8071971

Registered office address

Leigh Park Community Centre
Dunsbury Way
Havant
Hampshire
PO9 5BG

Auditors

Morris Crocker
Station House
North St
Havant
PO9 1QU

Bankers

Lloyds Bank PLC
4 West Street
Havant
PO9 1PE

Directors / Trustees serving during the year

Beverley Jones	Chairman
Trevor Lewis	Vice Chairman
Jennifer Owens	
Margaret Woodhead	Resigned 10 September 2021
Dr John Evans	
Denis Gibson	
Clive Graham	
David Eley	
Paul Kirkland	
Janet Lefley MBE	Co-opted 10 September 2021

Chief Executive Officer

Tim Houghton

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Chairman's Foreword

Welcome to this Annual Report of the Trustees and Directors of Communities First Wessex for the year ending March 2022.

It has been a year of two halves – the first 6 months we very much remained in the shadow of the Covid pandemic and its ramifications for the way in which Community First and our member groups provided support for vulnerable people. We remained cautious and focused on helping those most impacted by the pandemic whilst at the same time endeavouring to look to the future anticipating some form of return to normality and the inevitable need to adapt to new ways of working. Indeed we were unsure what capacity and capability would exist in the voluntary, community & social enterprise (VCSE) sector after such an extended period where business as usual was largely suspended. We were equally unsure about how long any recovery would take, how quickly services might return to normal and how quickly customers would reengage or indeed whether habits had been changed permanently. All of this created considerable uncertainty and highlighted the need for Community First to retain its flexibility and resilience.

The latter half of the year was more positive with scope to reopen venues and community hubs, access funding and work with our partners to develop and launch new services and look with more optimism to the future. It was clear however that the pandemic would place a significant burden on our economy and in times of need the charity sector is often at the forefront. Our efforts to support households with food shopping, and to meet basic needs intensified with a greater role in coordinating local efforts and collaborating with our district, county council and NHS partners. We responded effectively and swiftly to each challenge; setting up urgent and emergency grant schemes enabling additional support for those on free school meals, at a moment's notice, channeling support to where needed most, playing our part in setting up and supporting community pantries, building local partnerships to ensure effective collaboration and signposting to reduce the risk of unnecessary duplication.

In the Autumn we responded to yet another crisis as the situation in Afghanistan deteriorated and we were called upon to help coordinate efforts in Hampshire to provide donations of clothing, household items and laptops and to support Afghan evacuees housed in bridging hotels in the south of the county.

We also played our part in early discussions about future investments under the Levelling Up fund trying to ensure that the inequalities that prevailed before and highlighted in the extreme during the pandemic were tackled head on. We continued to show resilience and determination and we know that many vulnerable residents received the critical help and support required because of the response and dedication of our staff and volunteers.

Each year Community First continues to invest in and modernise the way we provide effective support to our service users and voluntary community and social enterprise organisations. We have already come a long way merging 5 organisations into 1 between 2012 and 2020 resulting in substantial savings on overheads and staff, so that more resources can be targeted at new and improved support services alongside greater investment in digital technology. Community First now operates as one single organisation across more than 50% of Hampshire with 80% of the population covered by at least one of our services.

This has proven to be an effective strategy creating additional resilience in our organisation during the pandemic and giving us the headroom to carry on that critical support whilst looking to the future and responding to yet further challenges. Our investment in digital technology allowed us to switch back to business as usual with relative ease with hybrid and remote

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working part of the new normal. We come out of the pandemic having delivered and strengthened our crisis response functionality, with a strong balance sheet and the potential to invest reserves, and with continuity in our experienced board and staff team. We implemented our organisation development plan recognising the need to invest in and further develop our staff and continuing to improve our performance. Much was and still is expected. The salary review at the end of 2021 was a starting point – recognising the need to invest but in doing so being very clear with staff about the organisation's future expectations and the need to collectively improve and maintain that high performance.

At the same time, we are reviewing our wider approach, investing in digital technology, redesigning and providing support to mobilise our membership in the most efficient and effective way, piloting new models to help vulnerable people but in way that helps them to help themselves and minimises dependency. As an organisation we believe strongly in people understanding what has to be achieved, what changes are necessary and deliver at pace. Effective planning and quick, decisive action equals better results.

As a result we have delivered some considerable successes during the year;

- Implementing the merger between RASAC (Rape & Sexual Abuse Centre) and BRASACC (Basingstoke's Rape and Sexual Abuse Crisis Centre) to create START delivering an effective and enhanced sexual abuse and trauma counselling services across the whole of north and mid Hampshire.
- Launching and operating the new Clanfield Centre – a community hub focusing on sports and health in East Hampshire with Community First at the helm.
- Securing additional investment from NHS to support wellbeing workers, health advocates and further tackle inequalities some of which have taken a back seat during the pandemic
- Building on our success in mobilising volunteers during the pandemic we secured Lottery funding to roll out a Youth Volunteering initiative and reignited the Timebank initiative in Whitehill & Bordon. Our volunteer service came into its own during the pandemic showing how effective we are at mobilising local volunteers
- Responding effectively and with little notice to support the Afghan evacuees by coordinating donations of clothing and other items and providing support in the bridging hotels to aid distribution – a monumental effort on behalf of our staff and volunteers and demonstrating our ability to reprioritise resources at short notice.

Despite and in addition to the COVID, cost of living and Afghan evacuee challenges, we continue to play a leading role in Hampshire's CVS network as the Single Contracted Organisation for Hampshire County Council voluntary sector infrastructure support grant. We continue to adapt arrangements ensuring it works well and delivers HCC priorities. Toward the end of the year the arrangements switched to be more focused on Adults Health & Care and Children's Services and Community First looks forward to continuing as SCO for 2022/23 year under this new arrangement. We are very grateful to the support we get from our member groups continuing to grow in number and helping to give them a voice in an ever changing and complex operating environment. We are grateful to Hampshire County Council, East Hampshire District Council, Havant Borough Council, New Forest District Council and Winchester City Council, Basingstoke & Deane Borough Council and Fareham Borough and Chichester District Councils, the NHS and Hampshire, Southampton and IOW Clinical Commissioning Group (now the Hampshire & IOW Integrated Care Board), the Office of the Police and Crime Commissioner, Ministry of Justice, Hampshire & IOW Community Foundation and the many parish and town councils, National Lottery and many others who contribute time, expertise and money to help our cause. We thank our staff and army of

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volunteers who together have a real appetite to do more since the pandemic and are grateful for the expertise of our business sector partners.

I am very grateful to my fellow directors for contributing considerable time and effort in helping us develop and sustain an organisation with a can-do attitude toward maintaining and developing new services. The board wants the organisation to thrive, to see it doing things differently, will invest time in revising our strategy later in 2022/23 in order to steer a way forward that enables us over the coming years to:

- improve the wellbeing and health of communities in which we operate, making life better for everyone
- be a credible and preferred partner for funders, members and customers
- generate income and surplus from our services to re-invest in developing our capacity, resilience and self-sufficiency, alongside that of the wider voluntary sector.
- continue to grow through mergers and partnerships.

As we learn to live with the legacy of the pandemic and battle ever increasing and rising costs exacerbated by fragility on the global stage we face a further period of considerable uncertainty. However opportunities for Community First to take the initiative, to develop innovative solutions and to provide a leading voice for the VCSE sector in Hampshire stand us in good stead.

Beverley Jones
Chairman

Management and Governance

Communities First Wessex (CFW) (trading as Community First) is a Registered Charity and Company Limited by Guarantee. The company is governed by its Memorandum and Articles of Association which were established in 2012 and subsequently amended by special resolution in May 2015, July 2017 and January 2018.

Communities First Wessex has been created following merger of 5 district CVSs (Councils of Voluntary Service); incorporating Havant Council of Community Service and Community First East Hampshire (2012), Winchester Area Community Action (2015), Community Action Fareham (2018) and Community First New Forest (2020). We operate at scale with central management and governance, whilst retaining local teams and services embedded in and reflecting the needs of the communities we serve and working collaboratively with our member groups.

Board of Directors and Senior Management

The Trustees of the Charity are the Directors of the Company. The Directors meet up to 6 times each year supported by a monthly Executive Committee comprising Chair, Vice Chair and CEO, a Finance Committee and a Remuneration and HR Committee. Additional working parties are created when required and Directors are encouraged to support specific programmes aligned to their relevant expertise and knowledge.

The Directors are responsible for determining the strategy and establishing plans to meet our charity objects. The Executive Committee oversees the plans, ensuring there are appropriate resources including finance, operational staffing and business development capacity, to

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implement these effectively. The Senior Leadership Team comprising Chief Executive, Finance Director, Community Development Director and Performance & Operations Director are responsible for the day-to-day management of the organisation and service delivery.

Communities First Wessex is a member of the National Association for Voluntary and Community Action (NAVCA) and National Council for Voluntary Organisations (NCVO)

Recruiting and Supporting Directors

- We draw on the skills and experience of existing Directors matching these to the needs and activities of the business set out in our strategy
- Skill gaps are identified by the Executive Committee and actions to address these are agreed by the board. Nominations are invited throughout the year through contact with member groups, partners and individuals with the requisite skills and experience.
- Securing specific skills can require additional action such as advertising through local networks, contacts and companies.
- New directors may be appointed after merger with representatives of boards of those we are merging with joining the Community First board.
- We are mindful of the need to ensure a diverse board reflecting the communities with which we work and the groups we support.
- Directors are provided with background information about the organisation, our work and values and the wider role of serving as a charity Trustee using Charity Commission's recommended guidance.
- Directors are offered training and encouraged to attend events and meet staff to gain a good understanding of some of the challenges and opportunities we face

Local Authority Councillors

Local authorities are important stakeholders and partners for Community First. In addition to day to day contact with key officers, Councillors may be nominated by our local authority partners to act as advisers providing additional support and acting as a point of communication allowing better understanding of our work and in identifying and responding to priorities in local communities

Aims, Objectives, Activities and Achievements

The Charity's objects are:

- a) to promote any charitable purposes for the benefit of the public in Hampshire including the advancement of education, the protection of health and the relief of poverty, distress and sickness, and to provide people with the necessary support, information and services to enable them to pursue or contribute to charitable purposes
- b) to promote, organise and facilitate co-operation and partnership working between third sector, statutory and other relevant bodies in Hampshire.

Delivering public benefit

Communities First Wessex (CFW) supports a thriving, active and influential voluntary sector across Hampshire and surrounding areas, through our leadership of the Hampshire CVS network, through the management of the HCC CVS grant as the SCO and direct delivery in East Hampshire, Havant, Winchester, Fareham and the New Forest. We also deliver transport services in Basingstoke & Deane and Gosport and Shopmobility services in Chichester and trauma informed and sexual abuse counselling across the whole of north and mid Hampshire. Our Health and Wellbeing networks also provide countywide support.

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Our activities and services include;

- **Mobilising the voluntary, community and social enterprise organisations (VCSE):** Providing information, guidance, training and one-to-one support to voluntary and community groups, enabling them to develop their staff and volunteers, access funding, deliver better services, and measure their impact. We also provide leadership and a voice for VCSE groups increasing their influence and acting as a conduit for engagement with statutory partners including NHS and local authorities.
- **Volunteering;** working with individuals and voluntary groups to recruit, place, support and train community volunteers leading to a significant increase in the number and range of people taking up volunteering for the first time and providing opportunities for those needing support to volunteer.
- **Health and Wellbeing;** Support to enable commissioners and those working in local authority health & social care, children's services and in the NHS to access and utilise expertise in the voluntary and community sector to deliver better health and wellbeing outcomes for residents including older and vulnerable people and those in crisis.
- **Community hubs;** operating community and sports facilities and advising those managing community buildings
- **Accessible and affordable community transport** in Basingstoke, East Hampshire, Fareham, Gosport, Havant, New Forest, Winchester and surrounding areas. We also provide services helping young people to get to work through our Wheels to Work initiative
- **Mobility;** helping people stay mobile and active in town centres and at significant events
- **Specialist trauma based counselling** supporting those who have suffered sexual abuse, rape and trauma through our dedicated START service
- **Young people;** Providing advice, guidance and support for young people through our young carers initiative

As an independent membership organisation we believe that we are stronger by working together. We relaunched our membership and provided more effective digital self-serve toolkits and resources enabling us to better support local VCSE organisations

Our priorities in 2021– 2022:

1. Provide and mobilise support to vulnerable people and to assist organisations providing support during the COVID 19 pandemic and cost of living crisis
2. Enable VCSE organisations to deliver greater impact and maintain viability, including identifying and supporting funding bids, building partnerships and exploring commissioning with local authorities and NHS partners. We work closely with Clinical Commissioning Groups, NHS bodies and local authorities to help communities build resilience and to reduce reliance on social care and health services.

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3. Be the single contracted organisation and continue to lead the CVS network for Hampshire.
4. Provide organisations with one-to-one support and advice on governance, income generation, restructuring, staff development and DBS checks.
5. Deliver quality training helping groups to up-skill, become sustainable and adapt service delivery models to meet funders' requirements. Through training and personal development, we also provide support for those seeking to return to work.
6. Promote and support volunteering responding to greater awareness of opportunities and need created by the pandemic, increasing the number and diversifying the age profile of volunteers. In addition we will make volunteering inclusive, supporting people with learning disabilities and mental health needs, to take up volunteering.
7. Develop and deliver services to local communities;
 - a. Community Transport services across East Hampshire, Fareham, Gosport, Havant, Winchester and Basingstoke & Deane and deliver Shopmobility in Chichester, Fareham and Winchester and for events.
 - b. Health and Wellbeing services through our Wellbeing Workers, social prescribing, Home Help, gardening and voluntary car scheme
 - c. Managing Community hubs at Clanfield Centre in East Hampshire and Heart of the Park in Leigh Park, Havant
 - d. START - providing counselling and support for victims of sexual abuse
 - e. Young Carers – support for young people with caring responsibilities in the New Forest
8. Improve our marketing and better articulate our offer and positioning us with key partners and decision makers and further measure and demonstrate the impact of our intervention and support.

Our performance and achievements in 2021/22 were in part impacted by the pandemic but recovery was necessary especially in light of the emerging cost of living crisis and we;

- Supported and gave voice to 667 VCSE organisations
- Recruited and mobilised an additional 462 volunteers, 127 young volunteers and 282 clients on our Positive Pathways supported volunteering programme. We also delivered more than 900 exchanges of time and skills on our Timebank initiative
- Secured £575,000 of additional investment in VCSE organisations
- Trained 1,240 learners
- Carried more than 84,500 passengers on 27,700 journeys on our community transport, 770 passengers through our voluntary car scheme, over 900 customers used our mobility scooter hire and 35 hirers benefitted from our Wheels to Work
- Had nearly 60,000 visits to our Community Hubs in Clanfield and Leigh Park
- Supported 220 young carers in the New Forest

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- Helped 502 victims of sexual trauma and abuse through our START counselling service
- Provided a lifeline to 280 clients of our Home Help service helping a further 95 older and vulnerable people with shopping and 78 with gardening.
- Delivered nearly 1,000 healthy walks for people of all ages and abilities helping to improve physical and mental wellbeing particularly for those who had become isolated during the pandemic

Future Plans

We will continue to extend our influence and impact reviewing our operations in light of the current economic challenges and responding to new opportunities and growing needs in our communities. We will continue to grow our membership ensuring we are a leading voice for VCSE in Hampshire positioning ourselves as a modern CVS cultivating social action ensuring communities are empowered and can work towards building and sustaining their own resilience and mobilising our membership and community volunteers to make life better for everyone.

We will invest in

- Fundraising – increasing our expertise and capacity to raise money with and for the VCSE sector and to support key aims of partner organisations in social care and NHS services
- Volunteering – recognising that post pandemic and will current cost of living leading to significant demand no many charity services there is a significant opportunity to scale up our volunteer brokerage mobilising many more volunteers. We will continue to support and encourage young volunteers helping groups create the right environment to host and support safely and we will continue to build relationships with corporates to maximise the potential for employee volunteering schemes
- Marketing and PR – whilst modest progress has been made we need to raise our profile and ensure we and our achievements are recognised and valued by our key stakeholders and partners principally local authorities, NHS partners, funders and those with influence
- Digital platforms and systems – furthering our reach and impact we will ensure our digital connectivity underpins all that we do and optimise technology wherever possible to streamline processes and minimise costs. We recognise this may necessitate some further investment and plans will be brought forward in 22/23

We aim to continue to lead the Hampshire CVS network as the Single Contracted Organisation for Hampshire County Council for as long as the arrangement continues, and continue to work towards collaboration within the local Hampshire CVS network seeking ways to reduce duplication and increase effectiveness.

We will drive forward our engagement with the Health and Social Care Integrated Care Board and related organisations, continuing to lead the Social Prescribing Network and becoming an active member of the Hampshire and Isle of Wight VCSE Health and Care Alliance with the aim of being commissioned to deliver preventative services with increasing recognition of the role that the voluntary and community services sector plays in supporting healthy communities and reducing health inequalities.

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We will position START as the leading trauma and sexual abuse counselling service in Hampshire, supporting clients and survivors across north and mid Hants. We will build on and further develop our LOTUS residential counselling service in order to further manage waiting

Community transport services will continue and we will further pursue opportunities to deliver more SEN school contracts and find cost effective ways of delivering transport at scale. We will also further develop our offer to support and help people access health appointments.

We will continue to explore the possibility of mergers and partnerships to ensure the sector is operating in the most effective and efficient way and to maximise impact on beneficiaries.

Directors are committed to reviewing our strategy building on our success of combining services and infrastructure support to create a multi-faceted organisation which can lead and champion the sector with innovative thinking, ideas and application being key to our future proposals and plans.

Financial Review.

Revenues started to recover post the pandemic but we didn't see a full return to services and at the same time no longer had access to some of the additional emergency funding made available in response to the pandemic. Whilst revenue decreased slightly compared to the prior year overall financial performance remained strong with surplus in excess of £200k

We had total income of £3.325m in 2021/22, compared to £3.356m in 20/21. The prior year included a donation following merger with Community First New Forest and saw many services suspended during the pandemic, which meant like for like operating performance improved significantly in 2021/22.

The Charity has a defined salary pension scheme with Hampshire County Council. The adjustment in the actuarial valuation on our defined salary pension scheme resulted in a gain of £457k compared to a gain of £183k in the prior year. HCC has changed the basis on which investments are made using organisation's funds and will manage our investments in the same way as funds are managed for HCC and other large organisations in the scheme. The impact of this change, would be to reduce the total notional exit liability of Community First from £1.071m to £675k

In addition Winchester City Council and Fareham Borough Council guarantee to underwrite any deficit arising from the pension fund valuation in respect of those members of the scheme previously employed by organisations operating in their respective areas. At 31 March 2022, this amounted to approximately £269,000 for Winchester and £91,400 for Fareham.

The company continues to work with HCC to address and work towards reducing the pension deficit. As a result the material liability is significantly less than the deferred pension liability and we continue to pay in deficiency contributions to close the funding gap over a period of 25 years. A full analysis of the pension liability including deferred liability, guaranteed underwriting, top up payments and charges and residual material liability is set out in note 18 to the accounts.

The charity continues to take appropriate and considered steps to diversify its funding base, to manage costs and identify new sources of income and support and to build on its strengths and track record in public service delivery, including effective support for the local voluntary and community sectors. We continue to operate against a backdrop of further reductions and challenges in public sector funding impacting local authority budgets for both grants and

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commissioned services. New funds were identified and secured from NHS and grants from lottery and Government funding to support recovery from the pandemic and to tackle the impact of rising cost of living. The shift from grant funding to commissioned services opens up new business opportunities for the charity which we continue to explore albeit acknowledging the risk of increasing competition.

During the year we retained our 120 staff (by head count) adapting quickly to remote and hybrid working and making best use of resources as new opportunities were identified. Our Board remains 'business focused' and with the support of the CEO and experienced Finance Director has provided appropriate fiscal management during the year enabling us to further build our reserves.

Funding

During the year, we were successful with a number of funding bids and tenders with local authorities, the National Community Lottery Fund, Office of Police & Crime Commissioner and Clinical Commissioning Groups (now Integrated Care Board) and we were also successful in maintaining investment Community development and Transport funding from HCC and district partners.

Specific and principal funding included;

- Infrastructure grant from Hampshire County Council through investment in an agreed development plan and a single contracted organisation to deliver infrastructure support for VCSE and encourage volunteering and grants from Havant Borough Council, East Hampshire District Council and New Forest District Council.
- Contract income from Winchester City Council for a commissioned service to support Voluntary and Community Sector organisations in Winchester District.
- Grant funding from Hampshire, Southampton and IOW partnership of CCGs (now Integrated Care Board) to support forums and co-ordinate the Social Prescribing Network and deliver new wellbeing programme and initiatives to tackle health inequalities
- Hampshire County Council contracts supported by the Boroughs and Districts, for Community Transport, Dial-A-Ride, Call and Go and SEN school transport contracts. Further income was generated from fares.
- Ministry of Justice grant (administered by the Office of Police & Crime Commissioner), HCC and NHS grant for START with additional funds to launch our Lotus residential intensive support service to reduce waiting lists
- Hampshire Learns funding (HCC) for training albeit with a reduced number of lots and ESF/Hampshire & IOW Community Foundation grants for a skills and employment hub in Havant
- Grants from Winchester City Council, Fareham Borough Council & Chichester District Council and hire income from customers for Shopmobility
- The National Community Lottery Fund for Positive Pathways in Havant and to support expansion of Time Banking in Woolmer Forest and Wellbeing Workers in Havant, Fareham and New Forest and to set up a 2 -year Youth Volunteering Programme.

Reserves

The Board of Directors has determined that the Charity should seek to maintain a level of reserves to cover the following eventualities;

- Unrestricted reserves equivalent to up to 6 months of planned running costs or as determined by Charity Commission guidelines and Company Law.

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- A designated reserve has been created to cover any unforeseen events, as well as the possibility that funding might not always be obtained. The calculation of this reserve takes into account
 - Six months support services' running costs
 - Outstanding rent commitments (up to break clause dates)
 - Outstanding lease and hire commitments to end of contract
 - Provision for legal costs
 - Provision for property dilapidations
- The Purpose of designating reserves is to
 - cover any loss on realisation of any fixed assets and any additional contractual liabilities
 - accumulate funds for specific purposes as determined by the Board of Trustees from time to time.
 - invest in innovative services which can be piloted and tested to better meet the needs of our beneficiaries including vulnerable people by the creation of the Community First Investment Fund. The aim of such enterprises and innovative services is to reduce the charity's dependence on public sector funding by finding more reliable sources of funding for its services.
- Restricted reserves are held to cover the extent that funds for restricted purposes have not been fully expended. No additional reserves will be established for restricted projects. This policy is principally to enable the Charity to continue operations whilst awaiting receipt of Grants many of which are paid in arrears. This enables the charity to pay contractual liabilities in the event that grants are discontinued or significantly reduced whilst services are realigned and to recover the potential loss on fixed asset investments in the event that funding is withdrawn or contracts ended prematurely.
- A Provision will be made maintained against general reserves to offset the Charity's obligation to fund any deficit on the Hampshire County Council pension fund scheme. This provision will be reviewed and if necessary revised annually in line with the Actuarial valuation.

At 31 March 2022 we have £1,264,824 in unrestricted reserves, before considering pension reserves of (£675,000). Of this £48,108 is designated to support the development of on-going activities (see note 15). A reserve of £350,000 has been created to cover any unforeseen events as well as the possibility that funding might not always be obtained and ensure continuity of our core function for at least 3 months. The Board has allocated £736,716 into a Community First Investment Fund to access new funding and income streams and pump prime innovative ideas for new services for our beneficiaries.

The level of reserves and the policy is reviewed annually. In addition, and independent of reserves, accruals will be established at the end of each year and reviewed quarterly thereafter, to cover any expenses that can reasonably be estimated, such as: sickness pay, insurance claim excesses, equipment and services received but not invoiced.

Managing Risk

A Risk Register has been established identifying the key risks and documenting actions taken to mitigate these which is reviewed by Directors and the Senior Leadership Team. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

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Our significant risks

We face on-going risk to our revenues which are predominantly from public sector contracts and grants, principally HCC and which are subject to future public sector spending cuts and threats to the overall public finance position as the economic impact of the pandemic, rising costs of living and global uncertainty prevail. Expenditure remains under close scrutiny and local authority grants and commissioned services are subject to cuts in 2023 and again in 2025 resulting in less money at a time when demand for our services and requests for support from our members is increasing. We are reducing our reliance on core grants and diversifying our activities to attract new sources of income. We continue to explore opportunities to further increase scale, impact and generate revenues, through partnership working, collaboration and possible mergers. We are also exploring new opportunities for generating sales and raising revenue by expanding our transport, diversifying our training and growing our health & wellbeing services which are in high demand. As public sector funding continues to diminish more customer/beneficiaries may be asked to pay towards services but we are also seeking opportunities to maximise use of our assets and expertise to generate income which can be reinvested in essential community support and services. This will increase our income from non-public sector sources but will also enable us to take advantage of new funding opportunities with the health sector via the new ICB and NHS with increasing recognition of the role the Voluntary and Community Sector plays in supporting healthy communities and reducing health inequalities. At the end of 21/22 we were able to secure significant NHS investment in some pilot activity include health advocacy, wellbeing workers, and to target high intensity users of health services.

We maintain strict internal controls and procedures for authorising transactions and payments which reduce financial risks and minimise risk of fraud. Only authorised signatories can sign or commit the organisation to enter into grant agreements, make payments and contractual or other liabilities. We review our financial procedures annually to ensure that authorisation levels remain appropriate and robust and work closely with our bank to minimise risk of fraud

We deliver services to vulnerable people including those who are elderly, frail, disabled, suffer mental illness or abuse or lack confidence and to young people from a wide range of backgrounds. Protecting and safeguarding those who are vulnerable remains a high priority. Our highest risk services include;

- Transport; risk of road accidents and in helping frail and disabled passengers on and off vehicles and in hiring Mopeds under our Wheels to Work scheme
- Supported Volunteering: providing work experience and support for people with mental illness and other health conditions, including those with a history of substance misuse and ex-offenders, helping them rebuild their confidence and contribute to society.
- START; providing specialist support for highly vulnerable people who have suffered historical or recent sexual violence and abuse
- Young Carers; providing support for young people in looking after family members with long term conditions
- Home Helps; providing support for older and disabled people in their own homes
- Clanfield Sports Centre; helping people participate in sporting and leisure activities

Since the pandemic we have put in place significant support for mental health & wellbeing which we see as long-term investment in supporting our staff and in ensuring our services can continue to be delivered safely. We have introduced and embedded a hybrid working policy which has flexibility to suit staff and organisational priorities.

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We have invested further in our own internal H&S Manager providing advice and support across services. We continue to invest in staff training to ensure full compliance with health and safety and safe operating procedures. Procedures are in place and are reviewed regularly to protect our staff, volunteers and service users. Lessons learnt are shared openly with commissioners and partners and are used to amend procedures to provide a safe and enjoyable experience for service users, staff and volunteers.

Directors' responsibilities

Law applicable to charitable companies in England & Wales requires the directors to prepare the trustees report and financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

A combined directors and trustees report is being presented to meet company law requirements.

Approved by the Board and signed on its behalf by:



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Beverley Jones
Chairman of Board of Directors

Date: 23 January 2023

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(Company limited by guarantee and not having a share capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITIES FIRST WESSEX FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Communities First Wessex for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 'applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Policies) including FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its income and expenditure, 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 have conducted our audit in accordance with International Standards on Auditing (UK),(ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard

Opinion on Other Matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITIES FIRST WESSEX FOR THE YEAR ENDED 31 MARCH 2022

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk. The audit undertook a review of budgets, management accounts and the review of board minutes and came to the same conclusion as management.

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

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITIES FIRST WESSEX
FOR THE YEAR ENDED 31 MARCH 2022**

Use of our report

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



P Underwood (Senior Statutory Auditor)
For and on behalf of Morris Crocker Limited

Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date: 28 January 2023

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and legacies	3	14,086	104,462	118,547	473,660
Investment Income		95	-	95	1,486
Trading Income					
Miscellaneous income		19,815	-	19,815	25,264
Charitable activities					
Grants & contracts	4	1,724,212	886,014	2,610,227	2,592,977
Fare revenue	4	130,306	-	130,306	84,653
Rental income	4	152,818	18,301	171,119	81,109
Other income	4	239,965	34,564	274,529	96,923
		-	-	-	-
TOTAL INCOME		2,281,297	1,043,341	3,324,637	3,356,072
EXPENDITURE					
Fundraising		-	-	-	-
Charitable activities	7	2,252,152	860,769	3,112,921	2,859,792
Exceptional item:					
Obligation to fund Community First New Forest pension liability expensed	18	-	-	-	245,000
TOTAL EXPENDITURE		2,252,152	860,769	3,112,921	3,104,792
Net (losses)/gains on investments	3	6,047	-	6,047	23,460
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		35,192	182,572	217,763	274,740
TRANSFERS BETWEEN FUNDS	14,15	(777)	777	-	-
Actuarial(losses)/gains on defined benefit pension funds	18	457,000	-	457,000	183,000
NET INCOME/(EXPENDITURE) FOR THE YEAR		491,415	183,349	674,763	457,740
FUND BALANCES BROUGHT FORWARD		98,410	202,073	300,483	(157,257)
FUND BALANCES CARRIED FORWARD		589,824	385,422	975,246	300,483

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

STATEMENT OF FINANCIAL POSITION AT 31 MARCH 2022

	Note	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	9		154,673		203,122
Investments	10		147,332		141,285
			<u>302,005</u>		<u>344,407</u>
CURRENT ASSETS					
Stocks	11		-		-
Debtors	12	601,847		285,959	
Cash at bank and in hand		1,724,167		1,670,357	
		<u>2,326,014</u>		<u>1,956,316</u>	
CREDITORS: amounts falling due within one year:	13		<u>(977,773)</u>		<u>(929,240)</u>
NET CURRENT ASSETS			<u>1,348,241</u>		<u>1,027,076</u>
NET ASSETS EXCLUDING PENSION LIABILITY			1,650,246		1,371,483
Defined pension scheme liability	18		(675,000)		(1,071,000)
NET ASSETS INCLUDING PENSION LIABILITY			<u>975,246</u>		<u>300,483</u>
FUNDS					
UNRESTRICTED FUNDS					
Designated funds	15		398,108		410,562
General funds	15		(132,284)		(240,152)
Unrestricted funds excluding pension liability			<u>265,824</u>		<u>170,410</u>
Pension reserve	15		324,000		(72,000)
Total unrestricted funds			<u>589,824</u>		<u>98,410</u>
RESTRICTED FUNDS	14		385,423		202,073
TOTAL FUNDS			<u>975,247</u>		<u>300,483</u>

The accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with FRS 102.

Approved by the trustees on 23rd January 2023
and signed on their behalf by:



Beverley Jones
Chairperson



Trevor Lewis
Trustee

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash (used in)/ provided by operating activities	22	55,459	1,319,389
Cash flows from investing activities			
Interest income		95	1,486
Purchase of tangible fixed assets		(13,473)	(32,075)
Sale of tangible fixed assets		11,729	5,750
Cash provided by/(used in) investing activities		(1,649)	(24,839)
(Decrease)/increase in cash and cash equivalents in the year		53,810	1,294,550
Cash and cash equivalents at the beginning of the year		1,670,357	375,807
Cash and cash equivalents at the end of the year		1,724,167	1,670,357

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

1 STATEMENT OF COMPLIANCE

The financial statements have been prepared in accordance with FRS 102, 'The reporting standard applicable in the UK and Republic of Ireland', in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

(a) Basis of accounting

Under an agreement with Community First New Forest (31 March 2020), Winchester Area Community Action (1 May 2015) and Community Action Fareham (1 April 2018), certain funds were donated to Communities First Wessex and activities combined. These combinations are in substance a gift and the excess of the fair value of the assets received or the liabilities assumed is recognised as exceptional income in the Statement of Financial Activities. Additionally, Communities First Wessex assumed an obligation to fund the Winchester Area Community Action and Community Action Fareham pension liabilities. These liabilities are recognised as a loss in the Statement of Financial Activities and is shown as an exceptional expense in the year of merger.

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

(b) Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and it is probable that the economic benefits will flow to the charity and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from activities for generating funds, including those from a trading subsidiary, are accounted for when earned.
- Resources are deferred when, at the end of an accounting period, they have been received but the charity has yet to become unconditionally entitled to them.
- Income from the supply of services from contracts is recognised with the delivery of the contracted service. Contract income is recognised on the basis of the time spent in providing the service as a proportion of the total time to be spent to fulfil the contract. Where income is received in advance, the income is deferred until the service has been provided.

(c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise of the costs associated with attracting voluntary income and the costs of fundraising.
- Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include audit fees and the costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

(d) Tangible Fixed assets

Fixed assets are stated in the balance sheet at cost less depreciation. Fixed assets are capitalised for ongoing use within the company, where the individual cost of the asset exceeds £2,000.

Depreciation is provided so as to write off the cost of the fixed assets, less their residual value, in equal annual instalments over the estimated useful lives of the assets, at the following rates:

Plant and machinery	25% reducing balance
Fixtures, fittings and equipment	33% reducing balance
Land and Buildings	Over the period of the lease

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

(e) **Fixed Asset Investments**

Fixed asset investments are included at market value at the balance sheet date. Realised gains and losses are calculated as the difference between sales proceeds and their market value at the start of their year or their subsequent cost and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

(f) **Stocks**

Stock is included at the lower of cost or net realisable value after due regard for obsolete and slow moving items.

(g) **Recognition of debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

(h) **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

(i) **Recognition of liabilities**

A liability arises as soon as there is a legal or constructive obligation committing the charity to the expenditure.

(j) **Unrestricted funds**

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

(k) **Restricted funds**

Restricted funds comprise funds granted or donated for specific purposes as laid down by the grantor or donor. Income generated from assets acquired from restricted funds is restricted in the same way as the original grant or donation. Expenditure which satisfies the restrictions is charged to the appropriate restricted fund together with a fair allocation of management and support costs.

(l) **Operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

(m) **Deferred income**

Income is deferred where the charity is not yet entitled to the use of the resources. When the pre-conditions for use are met then the income is recognised.

(n) **Pensions**

The charity participates in a defined contribution pension scheme. Contributions in respect of the company's defined contribution pension scheme are charged to the profit and loss account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

The charity also participates in a defined benefit pension scheme. The assets of the scheme are held and managed separately from those of the charity.

The deficit on the scheme, representing the shortfall on the value of the scheme assets below the present value of the scheme liabilities is recognised as a liability on the balance sheet to the extent that the employer charity is able to recover a surplus or has a legal or constructive obligation for the liability. A corresponding pension reserve is included within total unrestricted funds. A proportion of the deficit; that part relating specifically to the former employees of Winchester Area Community Action, is the subject of a guarantee from Winchester City Council. In addition, that part relating specifically to the former employees of Community Action Fareham, is the subject of a guarantee from Fareham Borough Council.

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)**(o) Going Concern**

The trustees have prepared, reviewed and formally approved detailed trading and cash flow projections covering the period to 31 March 2023. On the basis of these projections they have assessed that CFW has adequate financial resources and the appropriate structures in place to manage its operational risks. In addition, the budgeting and forecasting process has taken account of the current economic and funding climate and its potential impact on our various sources of income and expenditure. Therefore, the Trustees are confident that there is a reasonable expectation that CFW has adequate resources and control mechanisms to continue in operational existence for the foreseeable future and, on this basis the Trustees believe, to the best of their belief and knowledge, that CFW remains a going concern for at least the period to March 2022 and, accordingly these financial statements have been prepared on the going concern basis.

3 NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Donations	(118,547)	(473,660)
Depreciation	53,974	66,239
(Profit)/Loss on sale of assets	(3,780)	8,680
Unrealised gain on fixed asset investments	6,047	23,460
Auditor's remuneration - audit	8,000	7,000

Under the terms of a merger agreement with BRASACC effective 1 April 2021, the reserves of that organisation has been donated to Communities First Wessex and included in donations above (£98,814). In the previous year, under the terms of the merger agreement with Community First New Forest effective 1 April 2020, the reserves of that organisation were donated to Communities First Wessex and included in donations above (£448,810).

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Transport services £	Information & support £	Core activity £	Total 2022 £	Total 2021 £
Grants	108,354	1,073,690	283,551	1,465,595	1,474,880
Contracts	1,117,936	26,696	-	1,144,632	1,118,097
Fare income	130,306	-	-	130,306	84,653
Rental income	17,101	154,018	-	171,119	81,109
Other income	97,617	175,049	1,863	274,529	96,923
	<u>1,471,314</u>	<u>1,429,453</u>	<u>285,413</u>	<u>3,186,180</u>	<u>2,855,662</u>

Included in Grants above are the following amounts received from:

	2022 £	2021 £
UK Government grants	1,252,109	1,226,312
Grants- other agencies	213,486	248,568
	<u>1,465,595</u>	<u>1,474,880</u>

UK Government grants includes £213,204 (before deferral) received from the Ministry of Justice (OPCC) for support for victims of Rape and Sexual Abuse (2021 £187,410). Other grants includes £226,613 received from the BIG Lottery (2021 £197,053).

5 STAFF COSTS

	2022 £	2021 £
Wages and salaries	1,708,980	1,535,268
Social security costs	116,144	102,831
Pension contributions	74,003	72,525
Redundancy costs	-	25,899
	<u>1,899,127</u>	<u>1,736,523</u>

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

No employees received emoluments over £60,000 during the current or prior year.

No trustee received any remuneration including pensions. During this or the prior year no trustees were reimbursed expenses.

The average number of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2022	2021
Provision of services	97	95
Management & administration	11	10
	<u>108</u>	<u>105</u>

Key management personnel

	2022	2021
	£	£
Remuneration paid to key management personnel during the year (9), 2021(9)	<u>398,837</u>	<u>368,371</u>

6 VOLUNTEERS

The charity relies on the invaluable contribution of unpaid volunteers who enable us to add value to our service providers. Our volunteers act as drivers for community transport and our voluntary car scheme, they assist with Shopmobility and health and Wellbeing services and support the activities in our community buildings.

7 CHARITABLE ACTIVITIES

	Transport services £	Information & support £	Core activity £	Total 2022 £	Total 2021 £
COSTS DIRECTLY ALLOCATED TO ACTIVITIES					
Staff costs	692,368	695,194	181,346	1,568,908	1,370,044
Volunteer costs	525	14,385	-	14,910	11,259
Transport costs	309,081	2,466	-	311,547	246,584
Administration	19,499	81,564	4,781	105,844	95,554
Depreciation and (profit)/ loss on sale of assets	45,036	3,958	1,199	50,193	74,918
Other direct costs	11,620	344,461	15,892	371,973	346,806
	<u>1,078,130</u>	<u>1,142,026</u>	<u>203,218</u>	<u>2,423,375</u>	<u>2,145,165</u>
SUPPORT COSTS ALLOCATED					
Rent, rates & utilities	65,828	105,663	5,084	176,574	163,486
Staff costs	142,016	88,006	57,197	287,219	327,479
Administration	42,823	36,692	6,714	86,229	98,160
Provision for doubtful debts	-	-	13,475	13,475	4,487
Bank charges and interest	2,280	3,917	52	6,249	3,683
Governance Costs	8,149	6,413	1,238	15,800	24,333
Pension fund - current service cost	-	-	82,000	82,000	66,000
Pension fund - Interest cost	-	-	22,000	22,000	27,000
	<u>261,096</u>	<u>240,691</u>	<u>187,760</u>	<u>689,546</u>	<u>714,627</u>
	<u>1,339,225</u>	<u>1,382,717</u>	<u>390,979</u>	<u>3,112,921</u>	<u>2,859,792</u>

All support costs have been allocated on the basis of actual costs incurred

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

8	GOVERNANCE COSTS	2022 £	2021 £		
	Legal and professional fees	5,885	11,788		
	Audit, accountancy and actuarial fees	9,915	12,545		
	Cost of AGM and incidental trustee meetings	-	-		
		15,800	24,333		
9	TANGIBLE FIXED ASSETS				
		Land and Buildings £	Plant and machinery including Motor Vehicles £	Fixtures fittings and equipment £	Total £
	Cost				
	At 1 April 2021	15,776	398,816	121,297	535,889
	Additions	-	10,750	2,723	13,473
	Disposals	-	(35,656)	-	(35,656)
	At 31 March 2022	15,776	373,910	124,020	513,706
	Depreciation				
	At 1 April 2021	10,635	237,644	84,488	332,767
	Charge for the year	3,665	38,480	11,830	53,974
	Eliminated on disposal	-	(27,708)	-	(27,708)
	At 31 March 2022	14,300	248,416	96,318	359,033
	Net book value				
	At 31 March 2022	1,476	125,494	27,702	154,673
	At 1 April 2021	5,141	161,172	36,809	203,122
10	INVESTMENTS			Unlisted investments £	
	Cost or Valuation				
	At 1 April 2021				141,285
	Additions				-
	Revaluation				6,047
	At 31 March 2022				147,332
11	STOCKS	2022 £	2021 £		
	Finished goods	-	-		
12	DEBTORS	2022 £	2021 £		
	Trade debtors	489,917	183,326		
	Other debtors	38,033	18,883		
	Prepayments & accrued income	73,896	83,750		
		601,847	285,959		

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

13 CREDITORS: amounts falling due within one year	2022	2021
	£	£
Trade creditors	51,162	72,619
Other taxation and social security	88,725	82,634
Other creditors	41,668	40,284
Accruals & deferred income	796,219	733,703
	<u>977,773</u>	<u>929,240</u>

Deferred income

Deferred income is grants received for future accounting periods

	2022	2021
	£	£
Brought forward	650,465	102,382
Amounts released to incoming resources	(399,697)	(50,831)
Amounts deferred in year	445,321	598,914
Amounts carried forward	<u>696,089</u>	<u>650,465</u>

14 RESTRICTED FUNDS	At 1 April 2021	Incoming resources	Outgoing resources	Transfers between funds	At 31 March 2022
	£	£	£	£	£
Shopmobility Chichester	(20,060)	36,704	(33,682)	-	(17,038)
DART	4,262	-	-	-	4,262
Access Group	2,770	-	-	-	2,770
Youth work	4,726	-	-	(4,725)	-
Community First.Delivers	0	4,000	(3,801)	(199)	-
SBS	(6,437)	5,000	(2,691)	-	(4,128)
Young Carers	26,448	71,332	(71,332)	-	26,448
Social Prescribing Network	(1,531)	8,672	(8,672)	1,531	-
Wheels to Work	24,047	80,287	(77,355)	-	26,979
START	46,705	519,410	(351,371)	-	214,744
Positive pathways	-	57,357	(57,357)	-	-
Shopmobility Winchester	101,591	56,129	(50,903)	-	106,817
Shopmobility Winchester - asset fund	24,108	-	-	-	24,108
Woolmer Timebanking	0	55,859	(55,859)	-	-
Park Play	(170)	-	-	170	-
Young Volunteering	-	26,206	(26,206)	-	-
COMF	-	106,418	(106,418)	-	-
Surgery linkworker	(4,386)	4,123	(3,738)	4,000	-
Christmas Lunch Club	-	1,238	(778)	-	459
Skills and employment hub	-	10,605	(10,605)	-	-
Total restricted funds	<u>202,073</u>	<u>1,043,341</u>	<u>(860,769)</u>	<u>777</u>	<u>385,423</u>

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

Comparative for funds movement

RESTRICTED FUNDS	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 31 March 2021 £
Shopmobility Chichester	(18,399)	24,086	(25,747)	-	(20,060)
DART	4,262	-	-	-	4,262
Access Group	2,770	-	-	-	2,770
Youth work	24,314	-	(19,588)	-	4,726
Being independent in later life (BILL)	-	82,961	(82,961)	-	-
Safe on the streets	-	15,501	(21,938)	-	(6,437)
Youth Grandparents	-	99,633	(73,185)	-	26,448
Youth troubled families	-	16,645	(18,177)	-	(1,531)
Skills to grow	-	102,427	(78,380)	-	24,047
RASAC	46,705	202,523	(202,523)	-	46,705
Positive pathways	-	60,854	(60,854)	-	-
Shopmobility Winchester	101,520	46,108	(46,037)	-	101,591
Shopmobility Winchester - asset fund	25,039	1,204	(2,135)	-	24,108
Woolmer Timebanking	-	35,328	(35,328)	-	-
Park Play	-	19,720	(19,890)	-	(170)
Surgery linkworker	-	13,500	(17,886)	-	(4,386)
CVS Network	-	250	(250)	-	-
Community Development East Hampshire	6,329	-	-	(6,329)	-
Total restricted funds	192,540	871,290	(855,428)	(6,329)	202,073

The source of each fund is different and they are received from various bodies including Winchester City Council, Hampshire County Council and The Big Lottery. The funds are restricted to the purposes as listed.

Wheels to work

Provision of a moped service for young people travelling to work

Christmas Lunch Club

An annual event for those who would otherwise be alone on Christmas Day

START (formerly RASAC)

Counselling and help line services for victims of rape and sexual abuse.

Shopmobility

Hire out of Shopmobility vehicles such as wheel chairs and electric scooters in Havant, Chichester and Winchester areas

Community First Delivers

A Big Lottery funded project providing support during the COVID 19 pandemic for delivery of food and transport

Young People's volunteering

A project to promote and encourage young people to volunteer

Positive Pathways

To support local residents who need assistance to volunteer in their community

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

14 RESTRICTED FUNDS (continued)

Woolmer Timebanking

A new Big Lottery funded timebanking project based in Woolmer , Hampshire

Park Play

A play Café based at Leigh Park Community Centre, Havant, Hampshire

Surgery Signposter Linkworker

To facilitate surgery based signposting

CONTAIN OUTBREAK MANAGEMENT FUND

To support ongoing public health initiatives and proactive containment and intervention measures o reduce the spread of COVID 19

Skills and Employment HUB

A weekly skills and employment hub

DART/Access Group

To provide disability awareness raising training and to provide easy access path trails

Young Carers

Providing support to young people who are carers for dependant relatives in the New Forest

Social prescribing network

Provision for support for the Social Prescribing network in South East Hampshire

SBS Leader development programme

Mentoring and training for community group leaders

15 UNRESTRICTED FUNDS	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 31 March 2022 £
Designated funds					
Transport services Havant - asset fund	16,548	-	(4,112)	-	12,436
Transport Winchester - asset fund	9,167	-	(2,292)	-	6,875
Transport services East Hampshire - asset fund	28,276	-	(3,591)	-	24,685
Transport services New Forest - asset fund	6,571	-	(2,459)	-	4,112
	60,562	-	(12,454)	-	48,108
Other					
Required reserves policy	350,000	-	-	-	350,000
	350,000	-	-	-	350,000
Community First Investment Fund	628,848	2,348,344	(2,239,698)	(777)	736,716
General funds excluding exceptional item	628,848	2,348,344	(2,239,698)	(777)	736,716
Obligation to fund WACA, CAF and CFNF pension liability	15 (869,000)	-	-	-	(869,000)
	(240,152)	2,348,344	(2,239,698)	(777)	(132,284)
Pension reserve (Deferred pension liability £675000 less obligation of £869,000, and net movement of £130,000)	15 (72,000)	396,000	-	-	324,000
Total unrestricted funds	98,410	2,744,344	(2,252,152)	(777)	589,824

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

15 Comparative for funds movement

UNRESTRICTED FUNDS	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers between funds £	At 31 March 2021 £
Designated funds					
Transport services Havant - asset fund	21,930	-	(5,382)	-	16,548
Transport Winchester - asset fund	12,223	-	(3,056)	-	9,167
Transport services East Hampshire - asset fund	33,066	-	(4,790)	-	28,276
Transport services New Forest - asset fund	-	6,571	-	-	6,571
	<u>93,629</u>	<u>6,571</u>	<u>(13,228)</u>	<u>(777)</u>	<u>60,562</u>
Other					
Required reserves policy	178,000	-	-	172,000	350,000
	<u>178,000</u>	<u>-</u>	<u>-</u>	<u>172,000</u>	<u>350,000</u>
Community First Investment Fund	283,984	2,501,671	(1,991,136)	(165,671)	628,848
General funds excluding exceptional item	<u>283,984</u>	<u>2,501,671</u>	<u>(1,991,136)</u>	<u>(165,671)</u>	<u>628,848</u>
Obligation to fund Winchester Area Community Action					
Community action Fareham pension liability	<u>(624,000)</u>	<u>-</u>	<u>(245,000)</u>	<u>-</u>	<u>(869,000)</u>
	<u>(340,016)</u>	<u>2,501,671</u>	<u>(2,236,136)</u>	<u>(165,671)</u>	<u>(240,152)</u>
Pension reserve (Deferred pension liability £1071,000 less WACA reserve £458,000, CAF reserve of £166,000 and CFNF reserve of £245,000 and costs of £130,000 included within support costs)	<u>(255,000)</u>	<u>183,000</u>	<u>-</u>	<u>-</u>	<u>(72,000)</u>
Total unrestricted funds	<u>(349,797)</u>	<u>2,691,242</u>	<u>(2,249,364)</u>	<u>6,329</u>	<u>98,410</u>

Community First Investment Fund
To support new initiatives and projects

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	TOTAL 2022 £	TOTAL 2021 £
Fixed assets	281,195	20,810	302,005	344,407
Current assets	1,249,005	1,077,009	2,326,014	1,956,316
Liabilities	<u>(940,376)</u>	<u>(712,397)</u>	<u>(1,652,773)</u>	<u>(2,000,240)</u>
	<u>589,824</u>	<u>385,422</u>	<u>975,246</u>	<u>300,483</u>

17 DEFINED CONTRIBUTION PENSION SCHEME

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension commitment under this scheme for 2022 was £34,864 (2021: £33,880). There were forty four members in the scheme at the year end (2021: fifty-one).

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

18 DEFINED BENEFIT PENSION SCHEME

The company contributes to a defined benefits pension scheme run by Hampshire County Council providing benefits based on final pensionable pay. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension fund includes members from both Community First HEH, Winchester Area Community Action, (which combined on 1 May 2015), Community Action Fareham (which combined on 1 April 2018) and Community First New Forest (which combined on 1 April 2020)

The financial statements of CFNF at 31 March 2020 disclosed a pension fund deficit which had been derived from the pension scheme's actuarial report. The most recent full actuarial valuation of the employer's Local Government Pension Scheme funded benefits was at 31 March 2019, which has been updated to reflect conditions at the balance sheet date. At the date of the combination, the deferred pension liability was calculated by the actuary at £245,000. The inclusion of this liability in the accounts of Communities First Wessex resulted in this amount being expensed as an Exceptional item in the Statement of Financial Activities in the year ended 31 March 2021.

The deferred pension liability of £675,000 included in the Balance Sheet at 31 March 2022 is derived from the pension scheme's actuarial report for that year. This report also provided comparative figures at the date that CFW and CFNF combined on 1 April 2020. The movement in the fund shown below for the previous year relates to the period since the entities combined.

Winchester City Council has guaranteed to underwrite any deficit arising from the pension fund valuation in respect of those members of the scheme previously employed by WACA. At 31 March 2022, this amounted to approximately £269,000 (at 31 March 2021 £427,000). Fareham Borough Council has guaranteed to underwrite any deficit arising from the pension fund valuation in respect of those members of the scheme previously employed by CAF. At 31 March 2022, this amounted to approximately £91,400, (at 31 March 2021 £148,000).

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. As mentioned above, the most recent full valuation was at 31 March 2019, which has been updated to reflect conditions at the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions. It was assumed by the actuaries that salary increases would average 4.1% per year and that the present and future pensions would increase at the rate of 3.1% per year.

The HCC Pension liability shown in the Accounts is based on the last HCC Pension Fund (the scheme) valuation dated 31st March 2019 and would have been the sum payable to the scheme had Community First exited the scheme at that date.

The scheme has a top-up payments arrangement in place to which scheme members, including Community First, contribute to ensure that the scheme becomes fully funded, without any need to incur exit liabilities, at the end of a 22 year period as specified by the HCC actuaries.

However, should Community First exit the scheme e.g. when the last active member leaves, before the end of the 22 year period, there would be a residual exit liability, the scale of which would depend on when the event occurs and the extent to which the top-up arrangements have reduced the outstanding exit liabilities

Liabilities outstanding on exit are termed 'orphan liabilities'. HCC has recognised that many organisations would not be able to afford substantial exit payments, which could impact on an organisation's ability to continue, resulting in the loss of valuable community services.

Consequently, HCC has changed the basis on which investments are made using these organisations' funds, in future managing their investments in the same way as funds are managed for HCC and other large organisations in the scheme. The impact of this change, based on an exit as at 31 March 2016, would be to reduce the total notional exit liability of Community First from £1,071,000 to £675,000, which becomes the material liability of the organisation.

The pension charge for the year was £39,139 (2021 £37,953),

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

The defined benefit scheme is closed to new members and so under the projected unit method the current service cost would be expected to increase over time as members of the scheme approach retirement.

	2022	2021
	£	£
<i>Value of scheme assets and liabilities</i>		
Fair value of assets	4,073,000	3,892,000
Present value of fund liabilities	<u>(4,748,000)</u>	<u>(4,963,000)</u>
Pension scheme deficit	<u>(675,000)</u>	<u>(1,071,000)</u>
<i>Movements in year</i>		
Service cost	(82,000)	(66,000)
Interest cost	<u>(22,000)</u>	<u>(27,000)</u>
	(104,000)	(93,000)
Contributions	43,000	39,000
Actuarial (losses)/gains on assets and liabilities	<u>457,000</u>	<u>183,000</u>
Movements in the year	396,000	129,000
Pension scheme deficit at 1 April		
- WACA	(427,000)	(477,500)
- CAF	(145,000)	(165,988)
- CFNF	(220,000)	-
- CFHEH	<u>(279,000)</u>	<u>(311,512)</u>
	(1,071,000)	(955,000)
Acquisition of pension fund deficit from CFNF	<u>-</u>	<u>(245,000)</u>
Pension scheme deficit at 31 March	<u>(675,000)</u>	<u>(1,071,000)</u>

19 RELATED PARTIES

No other related party transactions have occurred other than those noted in the accounts.

20 CONTROLLING PARTY

The ultimate controlling party of the entity is deemed to be the Board of Trustees.

21 OPERATING LEASE COMMITMENTS

As at 31 March 2022 the charity had future minimum lease payments under non-cancellable operating leases as follows;

Operating leases which expire:

	Land and buildings		Other	
	2022	2021	2022	2021
Within 1 year	33,981	30,732	19,800	19,800
Between 2 to 5 years	<u>111,490</u>	<u>-</u>	<u>36,300</u>	<u>56,100</u>
	<u>145,471</u>	<u>30,732</u>	<u>56,100</u>	<u>75,900</u>

Within the Statement of Financial Activities are expenses totalling £100,757 relating to operating leases (2021 £103,971)

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

22 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net movement in funds	674,763	457,740
Add back depreciation charge	53,974	66,239
Add loss on disposal of fixed assets	(3,780)	8,680
Tangible Fixed Assets acquired from CFNF	-	(59,520)
Pension fund liability acquired from CFNF	-	245,000
Gain/ (Loss) on investments	(6,047)	(23,460)
Deduct interest income shown in investing activities	(95)	(1,486)
Decrease /(Increase) in debtors	(315,887)	112,124
Increase/(decrease) in creditors	48,533	643,072
Movement in pension fund	(396,000)	(129,000)
Decrease in stock	-	-
Net cash used in operating activities	55,459	1,319,389

COMMUNITIES FIRST WESSEX

(Company limited by guarantee and not having a share capital)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)**23 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES****STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

(Including Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME					
Donations and legacies	3	404,967	68,693	473,660	39,387
Investment Income		1,420	66	1,486	1,260
Trading Income					
Miscellaneous income		25,264	-	25,264	37,735
Charitable activities					
Grants & contracts	4	1,826,216	766,761	2,592,978	1,832,255
Fare revenue	4	84,595	58	84,653	235,802
Rental income	4	62,477	18,632	81,109	109,441
Other income	4	79,843	17,080	96,922	206,875
TOTAL INCOME		2,484,782	871,290	3,356,072	2,462,755
EXPENDITURE					
Fundraising		-	-	-	-
Charitable activities	7	2,004,364	855,428	2,859,792	2,572,713
Exceptional item:					
Obligation to fund Community First New Forest pension liability expensed	18	245,000	-	245,000	-
TOTAL EXPENDITURE		2,249,364	855,428	3,104,792	2,572,713
Net (losses)/gains on investments	3	23,460	-	23,460	(11,636)
NET INCOME /(EXPENDITURE) BEFORE TRANSFERS		258,878	15,862	274,740	(121,593)
TRANSFERS BETWEEN FUNDS	14,15	6,329	(6,329)	-	-
Actuarial(losses)/gains on defined benefit pension funds	18	183,000	-	183,000	(105,000)
NET INCOME/(EXPENDITURE) FOR THE YEAR		448,207	9,533	457,740	(226,593)
FUND BALANCES BROUGHT FORWARD		(349,797)	192,540	(157,257)	69,336
FUND BALANCES CARRIED FORWARD		98,410	202,073	300,483	(157,257)