



FIRST DAYS
CHILDREN'S CHARITY

FIRST DAYS CHILDREN'S CHARITY

ANNUAL REPORT

AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Charity Registration Number (England and Wales): 1157855





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ABOUT FIRST DAYS

First Days was one of the first anti-poverty charities in the country to focus on the distribution of essential items to families. Established in 2013 and initially operating as a Baby Bank, First Days then established a School Uniform Bank in 2016 and went on to offer support with beds and bedding to vulnerable families. However, in 2020 the needs in our community changed and we responded by establishing an Outreach Team, who go into the community to meet families, get to know them and offer face to face support. This outreach team has developed into an exceptionally skilled Family Support Team who get alongside parents and help them in whatever way we can to change their lives.

Over the last ten years the charity has grown and evolved into what it is today: a one stop shop for families in crisis to access practical support in the moment and emotional, peer and specialist support in the longer term.

We believe that poverty is a systemic problem that needs ideological change to underpin policies which prevent all children from living without everything they need for a thriving childhood. We will continue to fight for these changes, alongside our practical and emotional support for families who are trying to survive in a system does not support them.

We believe that all anti-poverty charities have a responsibility to not only do everything they can to support people to improve their lives right now but also have to take seriously their responsibility to use their voice to influence change at all levels.



WHY WE ARE NEEDED?

At First Days, our in house research (2018) showed that families we support in Wokingham find themselves in poverty or facing hardship due to:



High cost of living



No recourse to public funds



Low wages



Unaffordable childcare



Unaffordable housing



Relationship breakdown and domestic abuse



High levels of debt; no access to more credit; no savings and no assets



Access to welfare: delays, sanctions and over/under payments of benefits

WHAT DO WE DO?

We support families who are experiencing financial hardship. We offer emotional, practical and specialist support via our Family Support Team. We also help families access the support they need from other organisations, and we distribute essential items via our Baby Bank, School Uniform Centre and Safe Place to Sleep project.

The immediate support we give to families via the distribution of essential items is the first building block in longer term support to help families in other areas of their lives. By helping parents in their moment of crisis, such as 'my son has lost his school shoes and I can't afford to replace them!', we alleviate the immediate crisis and then can work with families to see how else we can empower them, offer them choices and support them into a situation where they never need to make that phone call to us, or another charity like ours, again.

Our model challenges preconceived notions of how families should be supported. Our work is centred around restoring dignity, choice and power to people who have had these things taken away due to their financial situation. Instead of telling families what they should be doing, we ask them what they need and we help them meet those needs. Our model is based on the idea that if someone is supported in their basic need for essential items they will be able to go on to address other issues that are preventing them from fully providing for themselves in the long term.



Where a family still has no power over their situation we work to lobby local and national governments to change their policies to better support families in our community. We have successfully lobbied schools to change their uniform policies to become more affordable and have influenced local governments to commit to making the school day affordable for all children. We have influenced local authorities to change their housing policies and have a national voice in the child poverty policy debate.

WHY WE DO IT

We believe that every child deserves the same start in life and that parents might need some help accessing the support, tools and skills they need to give their children the best life possible.

Evidence from the Child Poverty Action Group shows that when children, in both their early years and at school, feel that they are equal to their peers they achieve more, do better in exams and can get better jobs.

But, mostly, we believe that there are times in most parent's lives when they need some extra support in one way or another, and we want to be there to provide that support so children in our community are safe at home, confident at school and have fun.

HOW DO WE DO IT?

Our Family Support team is made up of Family Support Workers, Family Coaches, and Outreach Workers. Families can contact us directly, be referred by professionals or may come across our services in their community via our outreach project.

Our Family Support Team offers emotional support, practical advice and guidance, signposting, advocacy and specialist coaching to families. They also refer families to our Baby Bank, School Uniform Centre and Safe Place to Sleep Project so they can access essential items for their children.



WHO NEEDS OUR HELP?

- 64%** of the families we support are lone parent households
- 10%** have fled domestic abuse in the past four weeks
- 12%** are refugees
- 56%** are struggling with debts

- 27%** are from the Global Majority (ethnically diverse backgrounds), compared to 13% of the local general population

- 32%** of the parents we support are in employment, but are also in receipt of low income related benefits

- 6%** have no recourse to public funds
- 10%** are employed and receive no benefits
- 2%** are on maternity leave
- 50%** are not employed and rely fully on the benefit system

We have supported **8,170** children this year, including **2,016** who received School Uniforms as part of our outreach programme and via our School Uniform Shop.

905 children received support through our Christmas Project.

1,234 parents received emotional support from our Family Support Team and all parents received support with essential items and any relevant onward referrals, signposting and advocacy support.

OUR IMPACT

We prevent families from getting into debt.

25% of the families we support said that without our intervention they would have got into debt with banks, credit cards or doorstep lenders. A further 20% said that they would have had to borrow money from friends or family to cover the costs of essentials.

We ensure that children have everything they need to meet their basic needs - 34% of the families we support said that they would have gone without essentials without the support of First Days.

85% of the families we supported said that having choice over the options available to them was 'very important' to them.

We support parents who are struggling with low self confidence, through our coaching programme, helping them grow their confidence and find solutions to any issues they are facing.

We save over £750k a year in household budgets across the areas we work.

On receiving a high-chair a Wokingham Mum said:

“

Oh my goodness. This is amazing. I really don't know what to say. Thank you so, so much!! She's so happy in her chair! It's brilliant and something I could never afford”



FIRST
CHILD

www.f



OUR PROJECTS

Family Support

Families in our community do not know where to turn when they are experiencing financial crisis and the effects of low income. We provide a friendly, non-judgemental and caring service for local families to reach out when they need help.



need for their new arrival. Having a baby can be an expensive time - the families we support feel relief when they know we can help them.

'Thank you so much for the support and the brand new travel system I received. It's well loved and really helped me relax, enjoy my pregnancy and enjoy spending time with my new baby especially being a single mum'

Outreach in our Community

Our outreach programme means that families across Wokingham Borough can access support from our Family Support Team where they live, without having to travel. Our outreach service reached 1106 children this year.

Baby Bank

Our Baby Bank helps families who are struggling to afford everything they need for their young families. Expectant parents are invited to choose items from our Elevate Centre Baby Bank Room and are provided with everything they



Christmas

A Christmas Presence is an immersive Christmas experience where families are invited to meet Father Christmas, take part in Christmas activities and parents can come and choose gifts for children who would otherwise have gone without. It is so important to us to ensure that parents are giving choice when it comes to what their children unwrap on Christmas morning, so we invite them to 'shop' with us.

I was at my worst mental health due to multiple issues within the neighbourhood. I hadn't eaten or left the house for 6 days. My anxiety was through the roof but I knew I had to go to get some gifts for the children. My mum supported me and I was greeted by such wonderful, caring and amazing staff. They all was so lovely and they will have no idea how much their kindness meant to me that day. Everyone had a

lovely smile and just made to feel so very welcome. Honestly cannot thank you all enough for all your hard, hard work.

"Thank you so much for the Christmas presents for my children and allowing me to choose what they like instead of being given generic presents. I am so grateful."

School Uniform

Our School Uniform project aims to ensure that all children have access to everything they need to thrive at school. From essentials like uniforms and shoes, to specialist equipment like laptops, cameras or sports equipment and musical instruments. We work specifically with children whose family are suffering from financial hardship, which prevents them from providing everything their child needs to thrive. We reduce inequality and promote social inclusion by removing the barriers to participation in all aspects of school and extra-curricular life.

Safe Place to Sleep

Every child needs a safe and comfortable bed to sleep in. We provide beds, mattresses and bedding to children who would otherwise be sleeping on the floor or sharing beds with siblings or relatives.



“

What an amazing charity, thank you very much. This family will be very grateful, especially after a challenging pregnancy.

MIDWIFE, READING

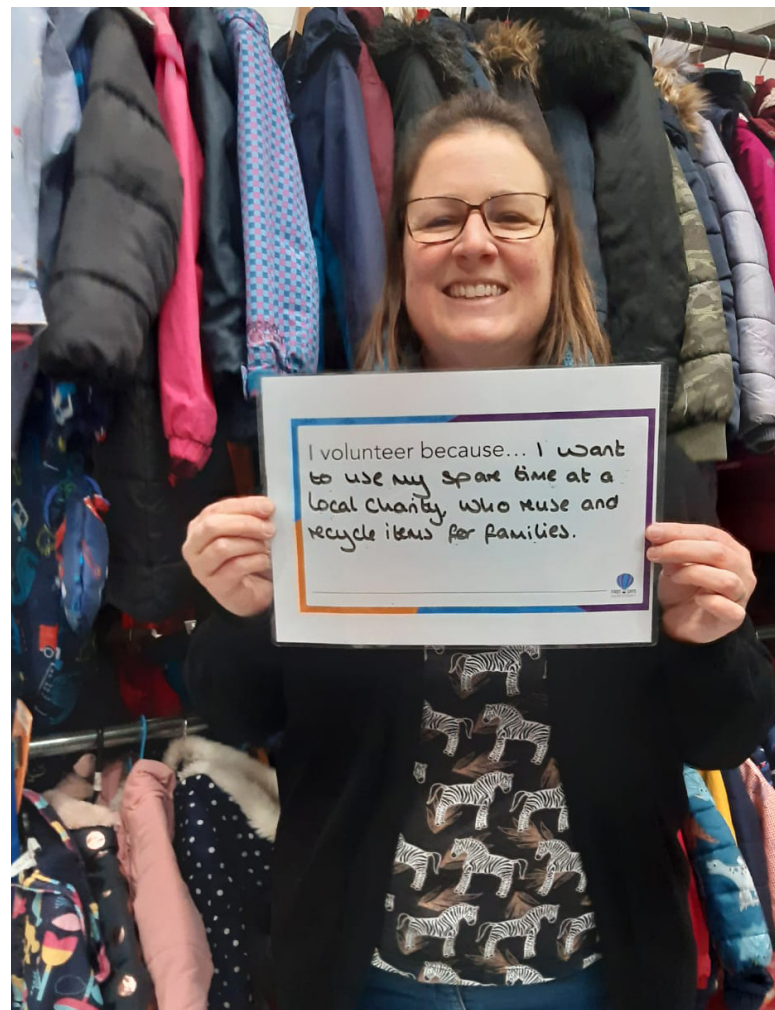
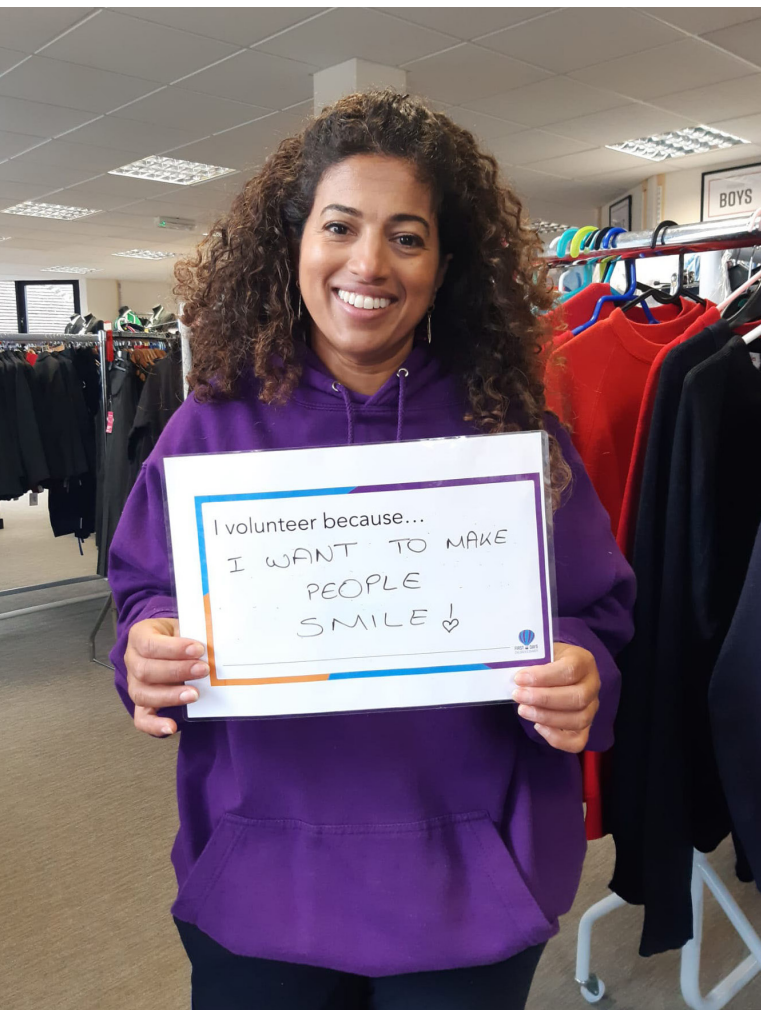


OUR VOLUNTEERS

We have a dedicated team of volunteers who work with us at First Days.

Our volunteers provide over £200,000 of work for us each year, giving their time to support every part of the organisation.

Many of our volunteers are from the community we support and are passionate about helping others, whether that is supporting families in the community, sorting donations in our warehouse or fundraising at events.





FUNDRAISING

Events

This year we held our inaugural Colour Run event in Prospect Park, Reading. This event was a huge success, raising over £5000 to support local families.

Our country park trails have been hugely successful this year, bringing together thousands of families from the local community to get outside and explore our country parks whilst raising money for First Days.

We also held our first ever Glow Walk, at Dinton Pastures Country Park this year, a community light trail like no other, raising vital funds to support our work.

We enjoyed continued support from the annual Barnes Fitness Santa Dash, another amazing donation from this event meant we could support hundreds more children.

Regular Giving and Donations

There are hundreds of unsung heroes amongst us! We are so grateful for the money that comes in every month from those people who choose to support us regularly, whether via direct debit or their payroll. This sort of support is often not mentioned, but it never goes unnoticed. Thank you, from the bottom of our hearts.

If you have supported First Days personally, we cannot thank you enough. The team sees every single donation that is given and your generosity makes us happy and glad every single time.

CORPORATE SUPPORT

Huge thanks go to the many businesses who support us, we offer both volunteering and fundraising opportunities to teams from businesses. Special thanks to long term supporters 10 Degrees, CAE, REGEXBIO Ltd for their generous donations this year.

We'd like to extend thanks to the following community groups and organisations who supported us with grants and donations this year:

- Berkshire Community Foundation
- The National Lottery
- Global Make Some Noise
- Batchworth Trust
- Pantheon Trust
- Wates Family Trust
- Postcode Society Trust
- Wokingham United Charities
- Wokingham Borough Council
- Reading Borough Council
- Wokingham Town Council
- Shinfield Parish Council
- Woodley Town Council
- Earley Town Council
- Winkfield Parish Council
- Wokingham Without Parish Council
- Finchampstead Parish Council
- Swallowfield Parish Council
- IDP Automation
- Van Der Knapp Family Trust
- Alexandra Grange Care Home
- Easthampstead Rotary Club
- 52 Lives
- Winnersh Fuel Allotment Trust
- Sandmartins Golf Club
- Wokingham Lions Club
- CAE
- Aviva
- Clifton Ingram
- Pexip
- Ascot Racecourse
- Reading Football Club
- Microsoft
- Pepsico
- Tesco Stores
- Waitrose Stores
- Marks & Spencer
- John Lewis
- Reddam House School
- The Holt School
- Wellington College
- Kings Academy Prospect
- Lambrook School



Thank you!



FIRST DAYS
CHILDREN'S CHARITY

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDING 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was incorporated on 15th July 2014; It is controlled by its Memorandum and Articles of Association and constitutes a limited company, as defined by the Companies Act 2006.

Recruitment, Appointment and Induction of New Trustees

Details of the trustees are disclosed below. All Trustees give their time voluntarily and receive no benefits from the charity.

The charity's Articles of Association provide for a quorum of three members. Where there is a requirement for new trustees, these would be recruited and appointed by the Chairman and existing trustees. The Chairman and Chief Executive are responsible for the induction of any new trustees.

The trustees of First Days Children's Charity are:

Robert Cant (Chair)
Emma Paterson
Sarah Chaytor
Emma-Louise Nolan Richardson
Louise Brown
Katherine Skilton
Hayley Blakeman

Governance

The trustees delegate the day-to-day running of the charity to the Chief Executive and she, in turn, works with senior managers across the organisation. The trustees' main contribution is at a strategic level and they retain overall responsibility for the charity's governing document. They also retain responsibility for the budgets and reserve policy.

Remuneration policy for key management personnel

The board of Trustees reviews and agrees the annual remuneration of the CEO which is benchmarked against similar organisations.

Related Parties

There are no related parties and no related party transactions.

Risk management

Risks are reviewed at quarterly Trustee meetings.

STRATEGIC REPORT

Mission and Goals

First Days aims to restore the dignity, choices and power that is often taken from people whose life experience is negatively affected by low-income. We do this by equipping families with the essential items they need for their children in the early years and at school, providing peer support and guidance and specialist coaching.

Public Benefit

First Days has helped 8,170 children this year by providing them with essential items; saving each household, on average £242 in their budget to help with other essential costs.

Fundraising

In 2022/23 our total fundraising income was £530,951 (£330,826, 21-22). With a continued increase in demand for our services, we are seeking to develop and grow our fundraising portfolio and utilise our resources more effectively.

Policies

The safety and well-being of all the adults, children and young people we work with is at the heart of everything we do. We have a comprehensive Safeguarding and Child Protection Policy, which is regularly reviewed.

As a result of the legislative changes (GDPR and Data Protection Act 2018), we have ensured that our policies, procedures, and training are updated, implemented and absorbed into 'business as usual'. We monitor and ensure that the highest levels of compliance are maintained when managing our data; as per ICO guidelines paying particular diligence and care to the processing of children's special category data.

FINANCIAL REVIEW

Financial Performance

First Days' total income including fundraising and grants was £530,951 (£330,826, 21-22) We invested £60,549 in raising this income and spent £462,894 in support of our core objectives. .

Reserves Policy

The general reserves are required by the charity to meet its objectives of supporting families in need, to protect its current activities, and to allow the trustees to meet their responsibilities and ensure the charity continues on a going concern basis.

At the balance sheet date of 31 March 2023, the total unrestricted reserves were £60,529.

The Reserves Policy requires that the charity holds unrestricted reserves of 3 months of core operating costs for the following year.

Going Concern

The trustees consider that there are no material uncertainties about First Days' ability to continue as a going concern. The Cost of living crisis has had an impact on the charity's fundraising income although this is partially offset by emergency grants. There are no material uncertainties affecting the current year's accounts.

Principal Funding Sources

First Days has a broad funding base, attracting support from a wide range of sources, including: corporate supporters (large and small), individual donors (giving on either an ad hoc basis or in a more regular way), fundraising events, individual and group challenge activities and community fundraising groups.

The trustees recognise the importance of developing and maintaining a variety of revenue sources, thus providing continued stability of income in the future, and maintaining this breadth and variety of income source will remain a key component of our long term fundraising strategy.

Equality, Diversity & Inclusion

We are constantly learning and evolving to ensure that we are doing the best we can for all communities across our area. Our CEO is Chair of the Wokingham Borough Equality Forum and is forging close relationships with representatives from diverse organisations in order to form future partnerships to further our aims.

We are recruiting volunteers from the communities we serve, and now have these volunteers in all of our teams across the organisation.

PRINCIPAL RISKS & UNCERTAINTIES

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. A risk register is regularly reviewed by the trustees and helps shape the ongoing development of our plans. The Trustees consider the key strategic risks to be in the areas of:

- Sustainable income and competition in the fundraising sector
- Ability to meet demand for services especially in the cost of living crisis
- A fixed cost base

Risks are deemed to be of a strategic nature if their potential impact could have a material effect on our ability to meet our mission and goals. Their presence is therefore a reflection of the priority we attach to them as opposed to our confidence in our ability to mitigate them.

Sustainable income – Whilst the external environment is challenging for fundraising, there are opportunities as well as risks associated with it. We are addressing these opportunities and risks through the acquisition of new skills through our newly appointed fundraising manager to support growth across fundraising and the development of new products. In addition, we will constantly review changes in the external environment and closely monitor income performance so we can adapt quickly to changing circumstances.

Ability to meet demand for services – We have undertaken a review of how families access our service and are limiting our service provision to those who are in most need by changing our referral criteria and working via a relational model with families, where we give parents the choice and empower them to make decisions about provisions for their own children.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the report to the trustees and the financial spates in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP ;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are respoonsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the company and group enabling them to ensure they comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information including on the charities website. Legislation in the United Kingdom may differ from legislation in other jurisdictions.

The Trustees' annual report has been approved by the Trustees

ON BEHALF OF THE BOARD:



R Cant – Chair of Trustees

Date: 30/01 2024

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 MARCH 2023

All transactions are derived from continuing activities.

All recognised gains and losses are included in the Statement of Financial Activities.

Except for gains/(losses) on investments, there is no difference from the results above and the historical cost position.

Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
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Incoming resources

Income and endowments from:

Donations and legacies	215,898		215,898	153,186
Charitable activities	112,978	202,075	315,053	177,456
Other Trading Activities				6,178
Gift Aid				
Total	328,876	202,075	530,951	336,820

Resources expended

Expenditure on:

Raising funds	60,549		60,549	43,481
Charitable activities	260,809	202,075	462,884	376,448
Total	321,358	202,075	523,433	419,929

Net income/(expenditure) before investment gains/(losses)	7,518		7,518	-83,108
Net income/(expenditure)	7,518		7,518	-83,108
Net movements in funds	7,518		7,518	-83,108

Reconciliation of funds:

Total funds brought forward	71,482		71,482	154,590
Total funds carried forward	79,000		79,000	71,482

BALANCE SHEET

FOR THE YEAR ENDING 31ST MARCH 2023

	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
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Fixed assets

Tangible assets	14,963		14,963	13,830
Total fixed assets	14,963		14,963	13,830

Current assets

Debtors	20,183		20,183	31,873
Cash at bank and in hand	72,738		72,738	52,625
Total current assets	92,920		92,920	84,498

Creditors: amounts falling due within one year	28,883		28,883	26,846
Net current assets/(liabilities)	64,038		64,038	57,652
Total assets less current liabilities	79,000		79,000	71,482

Total net assets or liabilities	79,000		79,000	71,482
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Funds of the Charity

Restricted income funds				17,145
Unrestricted funds	79,000		79,000	54,337
Total funds	79,000		79,000	71,482

The net movement of funds in the year relating to 2022-23 was £7,518.

The financial statements are approved and authorised by the Board of the Trustees on 30th January 2024 and were signed below on its behalf by:



Trustee – R Cant



Trustee – H Blakeman

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 MARCH 2023

1 Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP 2015 (Second Edition, effective 1 January 2019)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

First Days Children's Charity 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 note(s).

Judgements and estimates

The Trustees have made no key judgements which have a significant effect on the accounts.

The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Preparation of the accounts on a going concern basis

Trustees have reviewed forecast income, expenditure and cash flows in the planning process and consider that the charity will have adequate resources to continue for the foreseeable future, despite what they anticipate to be a prolonged period of ongoing economic challenge and uncertainty due to the Covid pandemic. There are no material uncertainties faced by the charity. It is therefore appropriate to continue to prepare the accounts on a going concern basis.

Income

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Irrecoverable Value Added Tax (VAT)

Expenditure on which there is irrecoverable VAT is shown within each relevant cost category gross of VAT.

Raising Funds

These costs are incurred in relation to the fundraising events. As well as the direct costs associated with each event, costs are included in relation to staff members who are engaged directly in fundraising events, publicity campaigns to generate income and an appropriate proportion of their use of shared facilities and central services.

Charitable Activities

Liabilities for expenses are recognised as expenditure as soon as there is a specific commitment creating an obligation and an expectation that a wish will be fulfilled. The liabilities at the balance sheet date are included both as creditors due within one year and creditors due after more than one year.

Gifts in Kind

The charity receives the benefit of work carried out by volunteers, the value of which is not included in these accounts.

Donated goods

The charity receives donations from the public of second-hand items for babies and children which are passed on to families in need, free of charge. The value of these goods are not included in these accounts.

Cost of Administration

These costs are allocated to the cost of raising funds and charitable activities on the basis of an appropriate apportionment of resources and activities.

Leases

Payments under operating leases are charged to the Statement of Financial Activities on a straight line basis over the life of the lease.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures, Fittings & Equipment	20% on cost
Motor Vehicles	20% on cost

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The designated funds represents funds earmarked for specific reasons as decided by the trustees.

Restricted funds can be used only for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions

Employees of the charity are entitled to join the NEST pension scheme. The charity's contribution is restricted to the contributions enclosed. Pension costs are allocated in line with associated costs of the relevant employee.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Legal status of the charity

The charity is a charitable incorporated organisation registered in England and Wales with the Charity Commission and has no share capital.

The registered office Unit 9, The Business Centre, Molly Millars Lane, Wokingham RG41 2QZ.

3. Analysis of Income

	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Prior year funds (£)
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Donations and legacies:	Donations and gifts	195,428		195,428	107,242
	Gift aid	702		702	8,514
	General grants provided by government/other charities	112,978	202,075	315,053	172,792

Other trading activity	Event income	19,243		19,243	5,142
	Other	525		525	881

Total income				530,951	336,821
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4. Analysis of receipt of government grants

	Description	(£)
Government grant 1	Wokingham Borough Council Household Support Fund	64,116
Local Government grant 1	Wokingham Borough Council Community Project	30,010
Local Government grant 2	Reading Borough Council	3,000
	Wokingham Borough Council Ukrainian Response	17,960
Local Government grant 3	Wokingham Borough Council HAF	5,140
	Total	120,226

Last Year

	Description	(£)
Government grant 1	Wokingham Borough Council (Household Support Fund)	70,000
Local Government grant 1	Wokingham Borough Council Covid Support	30,000
Local Government grant 2	Bracknell Forest (Covid-19 Recovery Fund)	20,000
Local Government grant 3	Reading Borough Council	5,000
Local Government grant 4	Wokingham Borough Council (Digital Exclusion project)	4,000
Local Government grant 5	Wokingham Town Council (2021 Christmas Project)	3,125
Local Government grant 6	Wokingham Borough Council (Stationery packs for HAF events)	2,693
Local Government grant 7	Wokingham Borough Council (100 Children in Wokingham)	2,400
	Total	137,218

5. Donated Goods, Facilities and Services

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Donated goods are not recognised at a value as there is no re-sale value to the charity. Donated goods are distributed without charge as part of the core service of the charity.	Donated goods are not recognised at a value as there is no re-sale value to the charity. Donated goods are distributed without charge as part of the core service of the charity.
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.	Unpaid volunteers are a key element of delivering the core service of the charity.	Unpaid volunteers are a key element of delivering the core service of the charity.

6. Analysis of Expenditure

Analysis

This year			Last year		
Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)	Unrestricted funds (£)	Restricted income funds (£)	Total funds (£)

Expenditure on raising funds:

Incurred seeking donations	9,516		9,516		
Incurred seeking grants	38,914		38,914	36,733	36,733
Staging fundraising events	11,950		11,950	4,681	4,681
Advertising, marketing, direct mail and publicity	169		169		
Transaction fees				2,067	2,067
Total expenditure on raising funds	60,549		60,549	43,481	43,481

Expenditure on charitable activities:

Staff costs	62,998	137,959	200,957	111,863	67,361	179,224
Building & Insurance	83,653		83,653	52,403		52,403
Administrative Costs	24,042		24,042	45,655		45,655
Cost of goods for beneficiaries	90,115		90,115		52,748	52,748
Household Support Fund		64,116	64,116		43,145	43,145
Total expenditure on charitable activities	260,809	202,075	462,884	209,921	163,254	373,175
TOTAL EXPENDITURE	321,358	202,075	523,433	253,402	163,254	416,656

7. Paid Employees

This year (£)	Last year (£)
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Salaries and wages	195,467	202,188
Social security costs	19,437	10,007
Pension costs (defined contribution scheme)	3,055	1,973
Total staff costs	217,95	214,168

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The total amount paid to key management personnel (including trustees and senior management) for their services to the charity is £58,710.

The charity has 13 employees, the FTE for these employees is 6.4. Last year this was 13 employees, FTE 6.4.

8. Defined contribution pension scheme

	This year (£)	Last year (£)
Amount of contributions recognised in the SOFA as an expense	3,101	1,973

9. Tangible fixed assets

	Plant, machinery and motor vehicles	Fixtures, fittings and equipment (£)	Total (£)
At the beginning of the year	11,544	5,560	17,104
At the end of the year	11,544	5,560	17,104

9.1 Depreciations and impairments

	**Basis	SL	SL	SL
	**Rate	20%	33%	
Depreciation		2,309	1,835	4,144
At the end of the year		2,309	1,835	4,144

Net book value

Net book value at the beginning of the year	11,544	5,560	17,104
Net book value at the end of the year	9,235	3,725	12,960

10. Debtors and Prepayments

	This year (£)	Last year (£)
Trade debtors		11,690
Prepayments and accrued income	20,183	20,183
Total	20,183	31,873

Analysis of debtors recoverable in more than 1 year (included in debtors above)

Prepayments and accrued income	20,183	20,183
Total	20,183	20,183

11. Creditors and Accruals

Amounts falling due within one year		Amounts falling due after more than one year	
This year (£)	Last year (£)	This year (£)	Last year (£)

Analysis of creditors

Accruals and deferred income	26,701	22,586		
Taxation and social security	2,182	3,809		
Other creditors		451		
Total	28,883	26,846		

12. Cash at Bank and in hand

This year (£)	Last year (£)
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Cash at bank and on hand	72,738	52,625
Total	72,738	52,625

ADMINISTRATIVE INFORMATION

Registered Charity Number

1157855 (England and Wales)

Registered Office and Operational Address

Unit 9, The Business Centre,
Molly Millars Lane,
Wokingham,
RG41 2QZ

Trustees at 31st March 2023

Rob Cant	Chair
Katie Skilton	Treasurer
Hayley Blakeman	
Louise Brown	
Emma Paterson	
Emma Nolan	
Sarah Chaytor	

Senior Management Team

Emma Cantrell	Chief Executive Officer
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Bank

Lloyds Bank
Unit 3, Marketplace
Wokingham
RG40 1AP

Independent Examiner

Joanna Faint FCCA (Fellow of the Association of
Chartered Certified Accountants)
130 Antrim Road, Woodley, Reading, Berkshire, RG5 3NZ

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

FOR THE YEAR ENDING 31 MARCH 2023



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees	Charity Name First Days Childrens Charity		
On accounts for the year ended	31/03/2023	Charity no (if any)	1157855
Set out on pages	<small>Remember to include the page numbers of additional sheets.</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:		Date:	29/01/2024
Name:	Ashley-Martin Llewellyn Teppler		
Relevant professional qualification(s) or body	Chartered Institute of Management Accountants (member ID 1-7IMMQX)		

(if any):

Address: 14 Wallis Drive, Bramley, Tadley
Hampshire
RG26 5XQ

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



be grateful,
kindness and
sincerely to
others and respect
people because for we
help them to help

Name: **Annabel**



I hope you
are coming
to charity

help

Emin

Name:

THANK YOU FOR SUPPORTING



FIRST DAYS
CHILDREN'S CHARITY



FIRST DAYS
CHILDREN'S CHARITY

Unit 9, The Business Centre
Molly Millars Lane
Wokingham
RG41 2QZ

www.firstdays.net