

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
FAMILY CARE TRUST**

**J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The Mission Statement of the charity is:

"FCT will provide quality, flexible services that respond to individual needs. We promote independence, dignity and choices in order to maintain or improve the quality of life of adults in need and their carers."

The charity has operated for 30 years, during which time it has built up an enviable reputation. This has enabled it to deliver a broad range of services to people within Solihull who require support. During the year the charity operated a day centre for those with memory problems such as dementia, parkinson's and alzheimer's, a community support team of workers that provide specialised domiciliary care, services that promote independent living for disabled people in their own homes, and a community farm and gardening service that provides work and skills training for adults with learning disabilities. The trust is also a leading provider of the Oliver McGowan training rollout in the Solihull area.

At March 2025 care was carried out to 205 service users of the charity, up from 204 in the previous year. The directors are satisfied that they have met the requirements to report on how the charity delivers public benefit.

In 2024/25 the Family Care Trust's main operational objectives and targets were:

FCT to have a minimum CQC rating of 'Good' with a drive to become an 'Outstanding' rated overall company by 2025. The charity retains a 'Good' rating.

Ensure all staff and volunteers are well trained and competent, including practical, hands on, and e-learning training. The trust has met this target, and all staff are adequately trained.

Raise the profile of the trust in the local community through a targeted marketing strategy. Progress has been made in this area, but more work is being carried out to strengthen Corporate Social Responsibility related partnerships. Seasonal events are being held at Newlands Bishop Farm to increase the profile of the trust in the local community.

Ongoing fundraising to contribute towards capital and revenue projects. £106k in donations and grants were received during the financial year.

Finish the construction of the new canteen building "The Roost". The building was completed and formally opened in October 2024.

Achievements and performance

The Oliver McGowan training rollout has been a success, and the trust was a delivery partner of the NHS from October 2023 through to March 2025. The trust now works with local NHS organisations on an ad hoc basis. The new canteen building "The Roost" has been completed and formally opened in October 2024, and the charity has successfully managed cashflow effectively, avoiding the need for external financing to fund day to day working capital. Newlands Bishop Farm has widened the scope of the Work Scheme, securing paid employment for Project Workers during the weddings season, at weekends in the café, and as advocates in the delivery of the Oliver McGowan training.

Public benefit

The trustee directors consider that the objectives of the charity meet the tests for public benefit when exercising their powers and duties. The trustee directors have complied with their duty to have due regard to the relevant guidance published by the Charities Commission.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRATEGIC REPORT

Financial review

Extensive annual plans are prepared to set operational objectives for key staff and departments, as well as financial budgets with targets. Performance against budget is analysed monthly, and material variances are acted upon. Cashflow is monitored daily, ensuring resources are available to cover liabilities as they fall due. Budgets are updated regularly to reflect changes in risk and likely outcomes.

The trustees note the increase to Employer NI announced in the autumn of 2024, but with effect from April 2025. This has had a detrimental financial impact, and mitigating measures were taken to reduce head count before the end of the 2024/25 financial year in anticipation of that.

In 2024/25 income increased by 11% compared to 2023/24 mainly due to additional local authority funded daycare services. The charity increased expenditure by 26% in the same period which reflected growth in its operations for supported living and the Oliver McGowan training roll out.

Cash decreased by £351k. This reflects the funds required to complete and open the new canteen build at Newlands Bishop Farm in October 2024.

The net surplus of £99k in 2024/25 is a decrease of £443k compared to a net surplus of £542k in 2023/24. This was due to significantly lower donations as capital grants received in 2023/24 for the new canteen building were not re-occurring. (A comment here about lower than expected client numbers having impact on net surplus).

Donations and grants of £106k were received. This is £176k less than the previous financial year, and the trust thanks everyone who has donated. It makes a material impact on the ability of the charity to serve the local community.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the trustee directors wish.

The trustee directors, having regard to the liquidity requirements of operating the trust, have a policy of keeping available funds in a deposit account that attracts an interest rate higher than that for the current account.

Reserves policy

The trustee directors have considered the trust's requirements for reserves in light of the main risks facing the organisation and following the Charities Commission good practice guidelines. The trustee directors recognise the importance of establishing the long-term financial sustainability of the trust.

The trustee directors are required to ensure that monies are available for each year to meet any reasonable unforeseeable contingency. They believe that an amount of at least 6 weeks operating costs which equate to £477k based on operating costs for the year 2024/25 will be adequate. The trust holds total reserves of £3,303,746 (2024: £3,204,690) at 31 March 2025.

Future plans

Following another successful year for the Trust, the board is delighted to present a strong set of results and commend our Senior Management Team and colleagues for their hard work and commitment.

The Trust has continued to invest in the organisation and its people. Our service user numbers have grown which has meant an increase in staffing levels to ensure we can maintain and improve our services.

The Trustees and the Senior Management Team will continue to identify projects to provide services to our community. This will include additional Supported Living Schemes in the Solihull area which are a good strategic fit for the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Board vacancies and future skill requirements are discussed at board meetings and Remuneration Committee to identify future requirements. This is to ensure we have a breadth of relevant experience across as many professional competencies as possible.

When a specific vacancy arises the board discuss and agree what is required and decide upon the most effective process to fill the vacancy.

Organisational structure

Ordinarily, the board or sub-committees are scheduled to meet every calendar month. The Senior Management Team attend all meetings but have no voting rights. An Audit Committee made up of serving directors is scheduled to meet at least twice a year to scrutinise financial performance, including draft annual accounts, and review compliance with regulations, and identify and mitigate strategic risks. A Remuneration Committee reviews the reward and recognition strategy of the organisation, resource management and HR strategy.

A scheme of delegation is in place and the day-to-day responsibility for the provision of the services and operational management, including health and safety, rests with the Senior Management Team. They ensure that individual supervision of the staff is properly carried out to develop their skills and working methods in line with good practice.

Induction and training of new director trustees

Prior to appointment, any potential new director trustee is invited to meet with as many current board members as possible and discusses the requirements of the role with the chairman and other director trustees. Potential director trustees are invited to visit the sites of the trust and meet management and staff to understand the aims and work of the trust. This forms part of the recruitment and induction process.

New director trustees gain information about the charity from the regularly updated Family Care Trust website. They are also taken on visits to operational units to meet staff, volunteers and service users, introducing them to the work that Family Care Trust undertakes.

New director trustees are supplied with back copies of minutes of meetings, reports, management accounts and appropriate information which impacts on the decision-making process. Induction includes access to information regarding the main elements of charity law and other regulatory requirements. New and existing director trustees are able to attend external training on governance topics as required.

Related parties

The charity has effective working relationships with the current purchasers of its services. These include Solihull MBC which currently purchases significant services from the organisation. Additionally, services are provided to the NHS, Birmingham City Council, Warwickshire County Council, People Plus and many individual customers.

Staff members attend a variety of meetings and have developed good networking links with other charitable bodies within Solihull. This has proved invaluable to Family Care Trust in establishing improved links within the community and identifying relevant policy developments and prospective funding.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The director trustees have a risk management strategy that comprises:

- an annual review of the operational and strategic risks the charity may face.
- consideration of the major risks by the Senior Management Team on a quarterly basis.
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- internal audits which are undertaken throughout the organisation to verify quality and procedural adherence.

The outcome of each review is incorporated into the operational plans of the charity. It has been acknowledged that the difficult financial climate and the increased potential of some risks being realised needed to be reflected in the focus of board meetings. Policies and procedures are regularly reviewed to manage risks.

Accident and incident reporting and analysis procedures are in place, and internal audit visits are made to operational centres during the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02982937 (England and Wales)

Registered Charity number

1045025

Registered office

Newlands Bishop Farm
Berry Hill Lane
Catherine De Barnes
B91 2RY

Trustees

L D Edwards
C M Llewellyn
D A Gamble
I D Morgan
R J Purser
R J Look
A S Lucas (resigned 15.2.25)
J A Davenport
E A Hughes

Company Secretary

R J Purser

Auditors

J W Hinks LLP
Chartered Accountants
and Statutory Auditors
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Lloyds Bank Plc
Solihull Business Centre
PO Box 9363
Birmingham
B3 3ST

The Chief Executive throughout the year was Mr Daniel Adams and the Finance & HR Director was Mr Gary Neumann.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Family Care Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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

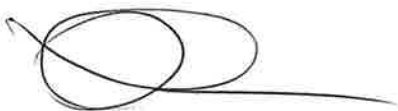
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees 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 that information.

AUDITORS

The auditors, J W Hinks LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the Board of Trustees, as the company directors, on 24 November 2025 and signed on the board's behalf by:



D A Gamble - Trustee 24/11/25

Opinion

We have audited the financial statements of Family Care Trust (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including 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 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 Auditors' 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the 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

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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:

- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Reviewing and challenging the assumptions and judgments used by management in their significant accounting estimates.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key revenue lines, in particular cut-off, for evidence of management bias.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as board minutes for discussions of irregularities including fraud.

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.

Use of our report

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



J W Hinks LLP
Chartered Accountants
and Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
19 Highfield Road
Edgbaston
Birmingham
B15 3BH

24 November 2025

FAMILY CARE TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	46,956	59,442	106,398	282,022
Charitable activities	5				
Charitable activities		3,311,391	-	3,311,391	2,964,281
Other trading activities	3	810,036	-	810,036	443,472
Investment income	4	3,146	-	3,146	5,210
Other income	9	-	-	-	113,749
Total		<u>4,171,529</u>	<u>59,442</u>	<u>4,230,971</u>	<u>3,808,734</u>
EXPENDITURE ON					
Raising funds	6	5,064	34,967	40,031	62,127
Charitable activities	7				
Charitable activities		3,913,516	-	3,913,516	3,058,033
Support costs		110,591	-	110,591	99,764
Governance costs		67,777	-	67,777	46,868
Total		<u>4,096,948</u>	<u>34,967</u>	<u>4,131,915</u>	<u>3,266,792</u>
NET INCOME		74,581	24,475	99,056	541,942
Transfers between funds	17	<u>1,679,079</u>	<u>(1,679,079)</u>	-	-
Net movement in funds		1,753,660	(1,654,604)	99,056	541,942
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>1,543,151</u>	<u>1,661,539</u>	<u>3,204,690</u>	<u>2,662,748</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,296,811</u>	<u>6,935</u>	<u>3,303,746</u>	<u>3,204,690</u>

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	2,863,947	-	2,863,947	2,387,776
Investments	13	100	-	100	100
		<u>2,864,047</u>	<u>-</u>	<u>2,864,047</u>	<u>2,387,876</u>
CURRENT ASSETS					
Debtors	14	528,733	-	528,733	633,489
Cash at bank and in hand		<u>291,810</u>	<u>6,935</u>	<u>298,745</u>	<u>649,656</u>
		<u>820,543</u>	<u>6,935</u>	<u>827,478</u>	<u>1,283,145</u>
CREDITORS					
Amounts falling due within one year	15	(387,779)	-	(387,779)	(466,331)
		<u>432,764</u>	<u>6,935</u>	<u>439,699</u>	<u>816,814</u>
NET CURRENT ASSETS					
		<u>3,296,811</u>	<u>6,935</u>	<u>3,303,746</u>	<u>3,204,690</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,296,811</u>	<u>6,935</u>	<u>3,303,746</u>	<u>3,204,690</u>
NET ASSETS					
		<u>3,296,811</u>	<u>6,935</u>	<u>3,303,746</u>	<u>3,204,690</u>
FUNDS	17				
Unrestricted funds				3,296,811	1,543,151
Restricted funds				<u>6,935</u>	<u>1,661,539</u>
TOTAL FUNDS				<u>3,303,746</u>	<u>3,204,690</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

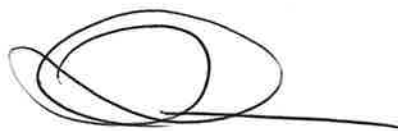
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2025 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a large, stylized 'D' followed by a horizontal line.

D A Gamble - Trustee

24/11/25

The notes form part of these financial statements

FAMILY CARE TRUST

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>255,610</u>	<u>1,063,476</u>
Net cash provided by operating activities		<u>255,610</u>	<u>1,063,476</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(609,667)	(1,137,447)
Sale of tangible fixed assets		-	223,708
Interest received		<u>3,146</u>	<u>5,210</u>
Net cash used in investing activities		<u>(606,521)</u>	<u>(908,529)</u>
Change in cash and cash equivalents in the reporting period		(350,911)	154,947
Cash and cash equivalents at the beginning of the reporting period		<u>649,656</u>	<u>494,709</u>
Cash and cash equivalents at the end of the reporting period		<u>298,745</u>	<u>649,656</u>

The notes form part of these financial statements

FAMILY CARE TRUST

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	99,056	541,942
Adjustments for:		
Depreciation charges	133,496	118,944
Profit on disposal of fixed assets	-	(113,749)
Interest received	(3,146)	(5,210)
Decrease in debtors	104,756	262,244
(Decrease)/increase in creditors	(78,552)	259,305
Net cash provided by operations	<u>255,610</u>	<u>1,063,476</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	<u>649,656</u>	<u>(350,911)</u>	<u>298,745</u>
	<u>649,656</u>	<u>(350,911)</u>	<u>298,745</u>
Total	<u>649,656</u>	<u>(350,911)</u>	<u>298,745</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The presentational currency of these financial statements is Sterling. All amounts have been rounded to the nearest £1.

The company is a company limited by guarantee. The members of the company are the Trustees named within the Trustees Report. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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

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

The following is a key source of estimation uncertainty:

Expenditure allocations: expenditure is apportioned where it relates to more than one cost category.

INCOME

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

Revenue from rental income is recognised on a straight-line basis over the term of the respective lease.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charity SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees Report for information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1. ACCOUNTING POLICIES - continued**EXPENDITURE**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of the expenditure on the objects of the charity and include project management carried out centrally. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

TANGIBLE FIXED ASSETS

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

Freehold property	- at varying rates on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 10% on cost
Computer equipment	- 25% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

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

Restricted funds can only be used 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.

FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

EMPLOYEE BENEFITS

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

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

RETIREMENT BENEFITS

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

FINANCIAL INSTRUMENTS

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

OPERATING LEASES

Rentals under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

DEBTORS

Debtors are measured at amounts owed to the charity. They are measured on the basis of their recoverable amount.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash in hand and deposits held with banks. Bank overdrafts are shown within borrowings in current liabilities.

CREDITORS

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to pay to settle the debt.

Amounts which are owed in more than one year are shown as long-term creditors.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	46,956	127,007
Grants	<u>59,442</u>	<u>155,015</u>
	<u>106,398</u>	<u>282,022</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Eveson Trust	-	4,000
Skipton Building Society	-	2,000
Michael Marsh Charitable Trust	-	2,100
CB & HH Taylor	-	1,000
Highland Greyhound Lodge	-	1,130
Edward & Dorothy Cadbury Trust	-	10,000
The Edward Gostling Foundation	-	20,000
The Rowlands Trust	-	15,000
Inclusive Communities Fund	-	99,785
Birmingham City Council - Net Zero Grant Programme	38,837	-
Screwfix Foundation	4,140	-
Knowle & Dorridge Lions	4,150	-
The Finnis Scott Foundation	2,710	-
Brama Trust	9,605	-
	<u>59,442</u>	<u>155,015</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Farm and gardening income	333,512	271,113
Miscellaneous income	303,116	43,527
Rental income	<u>173,408</u>	<u>128,832</u>
	<u>810,036</u>	<u>443,472</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,146</u>	<u>5,210</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		2025 £	2024 £
	Activity		
Local authority funded community and day care	Charitable activities	2,472,215	2,121,402
Privately funded community and day care	Charitable activities	839,176	842,879
		<u>3,311,391</u>	<u>2,964,281</u>

6. RAISING FUNDS**RAISING DONATIONS AND LEGACIES**

	2025 £	2024 £
Advertising	5,064	4,708
Other fundraising costs	34,967	57,419
	<u>40,031</u>	<u>62,127</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable activities	3,913,516	-	3,913,516
Support costs	-	110,591	110,591
Governance costs	-	67,777	67,777
	<u>3,913,516</u>	<u>178,368</u>	<u>4,091,884</u>

8. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Support costs	110,591	-	110,591
Governance costs	-	67,777	67,777
	<u>110,591</u>	<u>67,777</u>	<u>178,368</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	Support costs	Governance costs	2025 Total activities	2024 Total activities
	£	£	£	£
Printing and stationery	14,443	-	14,443	14,546
Postage and carriage	505	-	505	838
Telephone	15,845	-	15,845	19,656
Computer running costs	36,684	-	36,684	16,069
Bank charges	606	-	606	864
Subscriptions	2,783	-	2,783	2,837
Clothing costs	20,782	-	20,782	17,532
Sundry expenses	1,440	-	1,440	4,929
Training costs	15,869	-	15,869	16,268
Recruitment	1,634	-	1,634	6,225
Auditors' remuneration	-	14,368	14,368	15,086
Legal and professional fees	-	53,409	53,409	31,782
	<u>110,591</u>	<u>67,777</u>	<u>178,368</u>	<u>146,632</u>

9. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	14,368	15,086
Depreciation - owned assets	133,496	118,944
Surplus on disposal of fixed assets	-	(113,749)

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

TRUSTEES' EXPENSES

During the year ended 31 March 2025 an amount of £303 (2024: £402) was reimbursed in respect of trustees' expenses.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	2,668,099	2,042,537
Social security costs	206,323	144,126
Other pension costs	74,656	56,661
	<u>2,949,078</u>	<u>2,243,324</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Day centres	14	14
Home support	54	45
Management and administration	4	3
Farm	77	61
	<u>149</u>	<u>123</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>-</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 April 2024	2,339,730	206,947	260,289
Additions	<u>491,808</u>	<u>82,073</u>	<u>27,125</u>
At 31 March 2025	<u>2,831,538</u>	<u>289,020</u>	<u>287,414</u>
DEPRECIATION			
At 1 April 2024	224,115	126,491	224,768
Charge for year	<u>39,996</u>	<u>40,680</u>	<u>24,562</u>
At 31 March 2025	<u>264,111</u>	<u>167,171</u>	<u>249,330</u>
NET BOOK VALUE			
At 31 March 2025	<u>2,567,427</u>	<u>121,849</u>	<u>38,084</u>
At 31 March 2024	<u>2,115,615</u>	<u>80,456</u>	<u>35,521</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

12. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	226,316	40,302	3,073,584
Additions	<u>5,498</u>	<u>3,163</u>	<u>609,667</u>
At 31 March 2025	<u>231,814</u>	<u>43,465</u>	<u>3,683,251</u>
DEPRECIATION			
At 1 April 2024	81,094	29,340	685,808
Charge for year	<u>22,966</u>	<u>5,292</u>	<u>133,496</u>
At 31 March 2025	<u>104,060</u>	<u>34,632</u>	<u>819,304</u>
NET BOOK VALUE			
At 31 March 2025	<u>127,754</u>	<u>8,833</u>	<u>2,863,947</u>
At 31 March 2024	<u>145,222</u>	<u>10,962</u>	<u>2,387,776</u>

Included in cost or valuation of land and buildings is freehold land of £285,801 (2024 - £285,801) which is not depreciated.

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	<u>100</u>
NET BOOK VALUE	
At 31 March 2025	<u>100</u>
At 31 March 2024	<u>100</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FCT Enterprise Limited

Registered office: England

Nature of business: Dormant

Class of share:	% holding
Ordinary	100

	2025 £	2024 £
Aggregate capital and reserves	100	100

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	323,377	444,886
Other debtors	5,626	-
Prepayments and accrued income	<u>199,730</u>	<u>188,603</u>
	<u>528,733</u>	<u>633,489</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	153,343	222,618
Social security and other taxes	75,925	51,169
Other creditors	14,499	15,866
Accrued expenses and deferred income	<u>144,012</u>	<u>176,678</u>
	<u>387,779</u>	<u>466,331</u>

Accrued expenses and deferred income include an amount of £43,196 (2024: £91,647) in respect of deferred income. Such amounts are released in full to income within 12 months of the balance sheet date.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	97,834	100,007
Between one and five years	374,248	376,632
In more than five years	<u>292,032</u>	<u>383,260</u>
	<u>764,114</u>	<u>859,899</u>

FAMILY CARE TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Fund	1,543,151	74,581	1,679,079	3,296,811
Restricted funds				
Community Gardening	85,263	-	(85,263)	-
Farm Building	252,681	-	(252,681)	-
Other Capital Funds	24,152	-	(24,152)	-
Sports England	7,738	(6,220)	(1,518)	-
Lambing Shed	9,245	-	(9,245)	-
Canteen Building	1,248,263	-	(1,248,263)	-
Private Donation	2,500	(1,123)	(1,377)	-
Morrisons Foundation	2,820	(2,820)	-	-
Skipton Building Society	2,000	-	(2,000)	-
Michael Marsh Charitable Trust	204	-	(204)	-
CB & HH Taylor	1,000	-	(1,000)	-
Heart of England Together in Solihull - English Language Courses	8,150	(7,965)	(185)	-
West Midlands Strategic Partnership - English Language Courses	6,510	(6,306)	(204)	-
Groundwork - English Language Courses	1,013	(1,013)	-	-
Private Donation - Community Support Fund	10,000	-	(10,000)	-
Birmingham City Council - Net Zero Grant Programme	-	38,837	(38,837)	-
Screwfix Foundation	-	4,140	-	4,140
Brama Trust	-	85	-	85
The Finnis Scott Foundation	-	2,710	-	2,710
Knowle & Dorridge Lions	-	4,150	(4,150)	-
	<u>1,661,539</u>	<u>24,475</u>	<u>(1,679,079)</u>	<u>6,935</u>
TOTAL FUNDS	<u>3,204,690</u>	<u>99,056</u>	<u>-</u>	<u>3,303,746</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	4,171,529	(4,096,948)	74,581
Restricted funds			
Sports England	-	(6,220)	(6,220)
Private Donation	-	(1,123)	(1,123)
Morrisons Foundation	-	(2,820)	(2,820)
Heart of England Together in Solihull - English Language Courses	-	(7,965)	(7,965)
West Midlands Strategic Partnership - English Language Courses	-	(6,306)	(6,306)
Groundwork - English Language Courses	-	(1,013)	(1,013)
Birmingham City Council - Net Zero Grant Programme	38,837	-	38,837
Screwfix Foundation	4,140	-	4,140
Brama Trust	9,605	(9,520)	85
The Finnis Scott Foundation	2,710	-	2,710
Knowle & Dorridge Lions	4,150	-	4,150
	<u>59,442</u>	<u>(34,967)</u>	<u>24,475</u>
TOTAL FUNDS	<u>4,230,971</u>	<u>(4,131,915)</u>	<u>99,056</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General Fund	1,187,011	356,140	1,543,151
Restricted funds			
Farm Equipment	44,822	(12,264)	32,558
Community Gardening	89,875	(4,612)	85,263
Farm Building	232,521	(12,398)	220,123
Other Capital Funds	31,544	(7,392)	24,152
Sports England	-	7,738	7,738
Lambing Shed	9,745	(500)	9,245
Canteen Building	1,042,217	206,046	1,248,263
National Lottery Walled Garden	3,155	(3,155)	-
National Lottery Community Fund	3,640	(3,640)	-
Private Donation	2,500	-	2,500
Baily Thomas Fund	5,260	(5,260)	-
Landau Limited	1,558	(1,558)	-
Morrisons Foundation	8,900	(6,080)	2,820
Skipton Building Society	-	2,000	2,000
Michael Marsh Charitable Trust	-	204	204
CB & HH Taylor	-	1,000	1,000
Heart of England Together in Solihull - English Language Courses	-	8,150	8,150
West Midlands Strategic Partnership - English Language Courses	-	6,510	6,510
Groundwork - English Language Courses	-	1,013	1,013
Private Donation - Community Support Fund	-	10,000	10,000
	<u>1,475,737</u>	<u>185,802</u>	<u>1,661,539</u>
TOTAL FUNDS	<u>2,662,748</u>	<u>541,942</u>	<u>3,204,690</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	3,526,713	(3,170,573)	356,140
Restricted funds			
Farm Equipment	-	(12,264)	(12,264)
Community Gardening	-	(4,612)	(4,612)
Farm Building	-	(12,398)	(12,398)
Other Capital Funds	4,273	(11,665)	(7,392)
Sports England	14,080	(6,342)	7,738
Lambing Shed	-	(500)	(500)
Canteen Building	202,550	3,496	206,046
National Lottery Walled Garden	114	(3,269)	(3,155)
National Lottery Community Fund	-	(3,640)	(3,640)
Baily Thomas Fund	-	(5,260)	(5,260)
Landau Limited	6,232	(7,790)	(1,558)
Morrisons Foundation	-	(6,080)	(6,080)
Skipton Building Society	2,000	-	2,000
Michael Marsh Charitable Trust	2,100	(1,896)	204
CB & HH Taylor	1,000	-	1,000
Highland Greyhound Lodge	1,130	(1,130)	-
Heart of England Together in Solihull - English Language Courses	24,976	(16,826)	8,150
West Midlands Strategic Partnership - English Language Courses	9,999	(3,489)	6,510
Groundwork - English Language Courses	3,067	(2,054)	1,013
Barclays Sports Coaching	500	(500)	-
Private Donation - Community Support Fund	10,000	-	10,000
	<u>282,021</u>	<u>(96,219)</u>	<u>185,802</u>
TOTAL FUNDS	<u>3,808,734</u>	<u>(3,266,792)</u>	<u>541,942</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Fund	1,187,011	430,721	1,679,079	3,296,811
Restricted funds				
Farm Equipment	44,822	(12,264)	-	32,558
Community Gardening	89,875	(4,612)	(85,263)	-
Farm Building	232,521	(12,398)	(252,681)	(32,558)
Other Capital Funds	31,544	(7,392)	(24,152)	-
Sports England	-	1,518	(1,518)	-
Lambing Shed	9,745	(500)	(9,245)	-
Canteen Building	1,042,217	206,046	(1,248,263)	-
National Lottery Walled Garden	3,155	(3,155)	-	-
National Lottery Community Fund	3,640	(3,640)	-	-
Private Donation	2,500	(1,123)	(1,377)	-
Baily Thomas Fund	5,260	(5,260)	-	-
Landau Limited	1,558	(1,558)	-	-
Morrisons Foundation	8,900	(8,900)	-	-
Skipton Building Society	-	2,000	(2,000)	-
Michael Marsh Charitable Trust	-	204	(204)	-
CB & HH Taylor	-	1,000	(1,000)	-
Heart of England Together in Solihull - English Language Courses	-	185	(185)	-
West Midlands Strategic Partnership - English Language Courses	-	204	(204)	-
Private Donation - Community Support Fund	-	10,000	(10,000)	-
Birmingham City Council - Net Zero Grant Programme	-	38,837	(38,837)	-
Screwfix Foundation	-	4,140	-	4,140
Brama Trust	-	85	-	85
The Finnis Scott Foundation	-	2,710	-	2,710
Knowle & Dorridge Lions	-	4,150	(4,150)	-
	<u>1,475,737</u>	<u>210,277</u>	<u>(1,679,079)</u>	<u>6,935</u>
TOTAL FUNDS	<u>2,662,748</u>	<u>640,998</u>	<u>-</u>	<u>3,303,746</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	7,698,242	(7,267,521)	430,721
Restricted funds			
Farm Equipment	-	(12,264)	(12,264)
Community Gardening	-	(4,612)	(4,612)
Farm Building	-	(12,398)	(12,398)
Other Capital Funds	4,273	(11,665)	(7,392)
Sports England	14,080	(12,562)	1,518
Lambing Shed	-	(500)	(500)
Canteen Building	202,550	3,496	206,046
National Lottery Walled Garden	114	(3,269)	(3,155)
National Lottery Community Fund	-	(3,640)	(3,640)
Private Donation	-	(1,123)	(1,123)
Baily Thomas Fund	-	(5,260)	(5,260)
Landau Limited	6,232	(7,790)	(1,558)
Morrisons Foundation	-	(8,900)	(8,900)
Skipton Building Society	2,000	-	2,000
Michael Marsh Charitable Trust	2,100	(1,896)	204
CB & HH Taylor	1,000	-	1,000
Highland Greyhound Lodge	1,130	(1,130)	-
Heart of England Together in Solihull - English Language Courses	24,976	(24,791)	185
West Midlands Strategic Partnership - English Language Courses	9,999	(9,795)	204
Groundwork - English Language Courses	3,067	(3,067)	-
Barclays Sports Coaching	500	(500)	-
Private Donation - Community Support Fund	10,000	-	10,000
Birmingham City Council - Net Zero Grant Programme	38,837	-	38,837
Screwfix Foundation	4,140	-	4,140
Brama Trust	9,605	(9,520)	85
The Finnis Scott Foundation	2,710	-	2,710
Knowle & Dorridge Lions	4,150	-	4,150
	<u>341,463</u>	<u>(131,186)</u>	<u>210,277</u>
TOTAL FUNDS	<u>8,039,705</u>	<u>(7,398,707)</u>	<u>640,998</u>

Restricted Funds

Farm Equipment

The balance will fund future depreciation arising from assets bought for the farm from specific grants and donations received. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

17. MOVEMENT IN FUNDS - continued

Community Gardening Fund

The balance represents the donation of property and assets with which the scheme had previously operated and the balance will fund the future depreciation of the assets capitalised. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Farm Building

This represents monies towards building and equipping the training centre and tractor shed at Newlands Bishop Farm. The balance will fund the future depreciation of the assets capitalised. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Canteen Building

This represents monies towards building and equipping the new canteen at Newlands Bishop Farm. The balance will fund the future depreciation of the assets capitalised. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Other Capital Funds

There are various separate capital funds to cover building works and transport. The balances will fund future depreciation of the relevant capital assets. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Sport England - Sports Coaching

This represents funds received for the provision of a structured program of tennis and multi-sports for over 60 year old users of the Blanning Day Centre, with physical and mental disabilities. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Community Support Fund

This represents funds received for improving welfare of the clients who live at Dassett Road. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Lambing Shed

This represents funds received from Solihull Round Table towards the construction of a lambing shed. The balance was transferred to general funds during the year ended 31 March 2025 following completion of the project.

Morrisons Foundation

This represents funds received towards sports coaching.

Skipton Building Society

This represents funds received towards the purchase of a new hoist and chairs at Blanning Day Centre.

Michael Marsh Charitable Trust

This represents funds received towards the purchase of a CNC machine.

CB & HH Taylor

This represents funds received towards the purchase of an air bench.

Heart of England Together in Solihull

This represents funds received towards the provision of English language and employment opportunities for Ukrainian refugees.

West Midlands Strategic Partnership

This represents funds received towards the provision of English language courses for Hong Kong migrants.

17. MOVEMENT IN FUNDS - continued

Groundwork

This represents funds received towards helping Hong Kong migrants settle into the Solihull area.

Private Donation - Community Support Fund

This represents a donation received from a client and close family.

Birmingham City Council - Net Zero Grant Programme

This fund represents funding received from Birmingham City Council to implement energy reduction measures through the installation of solar panels. This fund was fully expended as at 31 March 2025.

Screwfix Foundation

This fund represents funding received from The Screwfix Foundation to support projects that will fix, repair, maintain and improve properties and facilities.

Brama Trust

This fund represents funding received from The Brama Trust towards the provision of English language and employment opportunities for Ukrainian refugees.

The Finnis Scott Foundation

This fund represents funding received from The Finnis Scott Foundation to enable the purchase of a polytunnel to help cultivate plants.

Knowle & Dorridge Lions

This fund represents funding received from Knowle & Dorridge Lions to enable the purchase of equipment to be used at the Blanning Dementia Daycare Centre. This fund was fully expended as at 31 March 2025.

18. EMPLOYEE BENEFIT OBLIGATIONS

The Trust operates a defined contribution pension scheme. The costs for the year amounted to £74,656 (2024: £56,661) of which, at the year end the total of employee and employer contributions outstanding were £13,455 (2024: £10,833).

19. CAPITAL COMMITMENTS

	2025	2024
	£	£
Contracted but not provided for in the financial statements	-	454,745

20. RELATED PARTY DISCLOSURES

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

The director of Flash Climbing Centre Limited is also the Chief Executive of Family Care Trust. Costs incurred this year were £53,093 (2024: £29,953). As at 31 March 2025 £900 (2024: £nil) was outstanding to Flash Climbing Centre Limited from Family Care Trust.

One of the directors of The George Fentham Hampton In Arden Charity is the Chief Executive of Family Care Trust. Costs incurred this year were £30 (2024: £120). As at 31 March 2025 £nil (2024: £30) was outstanding to The George Fentham Hampton In Arden Charity from Family Care Trust.

The Managing Director of David Edwards Insurance Brokers Limited is also a trustee of Family Care Trust. Costs incurred this year were £73,684 (2024: £29,318). As at 31 March 2025 £54,176 (2024: £21,644) was outstanding to David Edwards Insurance Brokers Limited from Family Care Trust.

20. RELATED PARTY DISCLOSURES - continued

One of the trustees of Brama Trust is also the Finance & HR Director of Family Care Trust. During the year Family Care Trust received income of £13,950 (2024: £nil) from Brama Trust. No outstanding balance remained at the year end.