

**Company registration number 03867657 (England and Wales)**

**Charity registration number 1078467 (England and Wales)**

**THE PHOENIX CENTRE**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

# THE PHOENIX CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr J Brown	
	Mrs L Jones	
	Mrs C McEwan	
	Mrs J Marsh	
	Mrs C Horne	(Appointed 15 January 2025)
<b>Country of incorporation</b>	United Kingdom (England and Wales)	03867657
<b>Charity registration</b>	England and Wales	1078467
<b>Registered office</b>	Barnett Lane Wordsley Stourbridge West Midlands DY8 5PY	
<b>Independent examiner</b>	BK Plus Limited Churchfield House 36 Vicar Street Dudley West Midlands England DY2 8RG	
<b>Accountants</b>	BK Plus Limited Churchfield House 36 Vicar Street Dudley West Midlands England DY2 8RG	
<b>Bankers</b>	Metro Bank Merry Hill Branch 50 Two Woods Lane Brierley Hill West Midlands DY5 1TA	

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# THE PHOENIX CENTRE

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# THE PHOENIX CENTRE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 AUGUST 2025

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The trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements for the year ended 31 August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (FRS 102)" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### Structure, Governance and Management

The charity is a charitable company limited by guarantee and was set up 28 October 1999 and its company registration number is 03867657. It is governed by a Memorandum and Articles of Association; its objects are to advance the education of young children with learning difficulties and/or disabilities.

The directors of the charitable company are its trustees for the purposes of charity law. The trustees are appointed by the Board of Trustees and serve for three years after which they may put themselves forward for re-appointment at the Annual General Meeting. At the regular trustees' meetings, the trustees agree the broad strategy and areas of activity for the trust including reserves and risk management policies and performance. Prospective trustees are identified from parents of children using the service and through Dudley CVS who can signpost prospective trustees to the Board for initial consideration. All prospective trustees meet the Board prior to appointment to discuss their possible future role.

Enhanced data barring checks are undertaken prior to accepting appointment and a Code of Conduct is signed on appointment by each trustee. As at 31 August 2025 there are six trustees in place who are able to effectively manage the Charity. However, another two positions available to interested parties, be they parents, guardians or other appropriate members of the community, which is still proving a challenge to fill.

In terms of governance compliance, the minimum living wage and work place pensions are two specific issues that the trustees continually monitor. In relation to pensions the implementation of the NEST Pension Scheme has gone well and during this year; the lowest hourly rate was increased in April 2025 to £12.25 and in line with legislation would continue to be increased in a phased manner during April over the forthcoming years to ensure that we retained our valued staff.

Day to day administration of the charity is carried out by a Centre Manager who is employed by Dudley MBC, with key matters being drawn to the attention of the Chair of Trustees for consideration and discussion with other trustees as required, either at the regular trustees meetings or by direct contact in between the same.

#### Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Brown  
Mrs L Jones  
Mrs C McEwan  
Mrs L Ashfield (resigned 14 July 2005)  
Mrs J Marsh  
Mrs S Staves (resigned 18 November 2025)  
Mrs C Horne (appointed 15 January 2025)

# THE PHOENIX CENTRE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### Objectives and activities

Our charity's purposes as set out in the objectives contained in the company's Memorandum of Association are to:

- Provide specialist support to advance the education (including social and physical training) of the children in the area of benefit up to the age of 16 years with learning difficulties and/or disabilities.
- Enhance the development and education of such children by encouraging parents to understand and provide for the needs of their children and encouraging parents to take responsibility for and to become involved in the activities by which the objectives are furthered and promoted.
- Advance the education of such children by enabling them to interact with their parents and guardians and with children who do not have any learning difficulties.

The trustees have had regard to the Charity Commissions guidance on public benefit. The charity provides a public benefit by:

- Continuing to provide a specialist pre-school nursery provision for children 2 to 4 years old with a range of special needs whose families/guardians reside within the area of Dudley Metropolitan Borough Council (DMBC) and beyond. There is limited specialist pre-school nursery provision for children under 4 with disabilities within DMBC area and as such demand exceeds the number of places available.
- Making available spaces for up to a maximum of 20 children per week from this specific disadvantaged group and engaging with parents and guardians at their homes and within the setting to enable them to discuss concerns and educational development of their child.
- Endeavouring to ensure that the staff at the Phoenix Centre has the resources and training required to maintain the support and educational requirements of the children in their care.

### Achievements and performance

On behalf of the trustees, I have to report that 2024/25 has in the main been another positive year for the Phoenix Centre, with staff retention still being an ongoing challenge for the charity.

One full time staff vacancy from the end of the previous academic year, along with the provision of a fixed term contract to cover the Deputy Managers Post until July 2026, plus two new part-time afternoon vacancies have proved difficult to fill. Where necessary temporary staff have been engaged to address these staffing shortfalls, with the obvious financial implications of doing so. The Trustees are mindful of the impact on staff and children alike; and it is intended to explore a number of affordable options that the charity can implement to overcome these particular issues during 2025/26.

An annual pay review was undertaken by the trustees and implemented in April 2025 to ensure that all of the pay for the staff was above the minimum working wage (£12.25).

The National Employers Savings Trust (NEST) is now in its ninth year; which with the assistance of our current payroll provider continues to operate well. The current level of contributions remains at 8% comprising 5% for staff and 3% for the Charity.

The balance of the sponsorship funding provided for this equipment (£1,602) will remain available as designated funding for the provision of additional sensory room equipment that may be required in the future.

Maintenance and repairs at the Phoenix Centre are always ongoing. During the year (2024/25) floor, wall cladding repairs were undertaken, along with the provision of heavy-duty rubber mats and associated ground works at the rear garden emergency exit to prevent animal access to the garden area. The external play area bamboo fencing has also been replaced along with a number of other minor works completed.

# THE PHOENIX CENTRE

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

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### Achievements & Performance (continued)

Our insurance cover remains with Merkel (UK) Ltd; who continue to provide the levels of cover required at competitive premium.

In terms of compliance, all Risk and Fire Safety Assessments, including the annual gas boiler service, fire extinguisher maintenance and PAT testing, have all been undertaken during 2024/25. The Disclosure and Barring Service (DBS) checks for staff, volunteers and trustees have all been updated, including, where appropriate the requirement by Ofsted to register for the automatic DBS renewal scheme.

Staff training is up to date, with staff completing the required statutory and refresher training during 2024/25.

Energy costs have continued to rise through the year. Therefore, the Charity has taken advantage of a fixed price contract with British Gas for both gas and electricity, both contracts ending December 2027. It is anticipated that both of these contracts have and will continue to provide stability regarding current and future energy bills.

The intake of the morning groups of children (Tuesday to Friday) has remained at a maximum of 10; with the intake of the afternoon group of children (Monday to Friday) to a maximum of 5. Both cohorts received 15 hours per week per child. During 2024/25 both cohorts comprised of children with complex needs, with the morning and afternoon groups numbering 5 children.

At the end of the academic year (2024/25) the existing grant agreement implemented between the charity and Dudley Early Years will discontinue. This situation has arisen due to the opening of a new school by Dudley MBC in January 2026, with Special Needs provision, at Pens Meadow. Discussions are, and will continue to take place between the Charity and Dudley Early Years to establish an interim position where the children with special needs that were due to start at Pens Meadow in September 2025 will continue to attend the Phoenix Centre until the end of December 2025. This arrangement will include grant funding of circa £35,000 for the period September to December 2025, to enable the Phoenix Centre to be able to maintain its staff and provide the resources required.

The current Phoenix Centre Managers Post, provided and funded by Dudley MBC, will also cease on or about 1 January 2026. This will require the Charity to advertise and fund this position as soon as practicable to enable the Phoenix Centre to continue to operate. This will of course impact on future funding of the Phoenix Centre.

Notwithstanding the above, the partnership arrangement during 2024/25 has certainly assisted the charity with the day-to-day operation and funding of the Phoenix Centre.

Apart from the above grants, other donations were received during the year from Dudley Scouts, Alfie Johnson Estate, Kinver Rotary. In addition, staff and trustees ran a Halloween stall during October 2024 as well as a Summer Raffle in May 2025, all of which provided much needed funds for the charity.

The collective sum realised from all of these generous donations was £4,579.

A positive working partnership has been maintained with DMBC Children's Directorate during the year, and the Early Years Development and Child Care Team remained a key focus within the Phoenix Team; along with that of all the other agencies involved in supporting children and families within the Borough.

As in previous years I am pleased to report that the reputation of the continuing and unquestionable professionalism and commitment of the entire Phoenix Centre staff, working closely as a team with Trustees, has ensured that the Phoenix Centre has been able to provide some of the best quality educational opportunities and care for young children with disabilities and their families across the Dudley Borough.

In spite of the challenges that will undoubtedly be presented during the forthcoming year 2025/26, it remains clear that the staff and Trustees of the Phoenix Centre are committed to the ongoing operation of the Phoenix Centre as a Charity, and to ensure positive outcomes for children with emerging and special needs.

In concluding we as the Trustees are proud of the fact that Phoenix Centre is renowned for the quality of work and care, and the attention and professionalism of its staff continues to be acknowledged by parents and professionals alike. Our goal as trustees is to continue ensure that this remains the case for the future.

# THE PHOENIX CENTRE

## TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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### Reserves policy

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately at least three months of unrestricted charitable expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. Three months unrestricted charitable expenditure is currently around £25,000. This level of reserves has easily been maintained throughout the year.

Designated reserve funding of circa £60,000 is deposited in the CCLA account. This represents the amount required from the policy above and potential additional costs should the charity close such as statutory redundancy payments to staff who are entitled to receive these payments plus one year's additional insurance and any remaining lease costs on the charity's premises, along with any outstanding utility or contracted payments.

The Trustees wish to stress that they sincerely hope that it will not become necessary to take the ultimate and difficult course of action to reduce staff hours or indeed make some or all of the staff redundant; but they are mindful of their legal responsibilities to ensure that the charity does not become financially insolvent.

### Transactions and financial position

The Statement of Financial Activities shows a net income for the year of £65,783 (2024 - £53,634) and total fund balances at the year end of £205,611 (2024 - £139,828). Within this total fund are restricted reserves of £1,764 (2024 - £1,764).

The report of the trustees has been prepared in accordance with special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities (FRS 102)".

The Trustees report was approved by the Board of Trustees.



Mr J Brown  
Director, Chair Trustees

26 May 2026

# THE PHOENIX CENTRE

## STATEMENT OF TRUSTEES RESPONSIBILITIES

### FOR THE YEAR ENDED 31 AUGUST 2025

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The trustees (who are also directors of The Phoenix Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report 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 these 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the 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 responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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 accounting information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant accountancy information and to establish that the independent examiner is aware of that information.

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



# THE PHOENIX CENTRE

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PHOENIX CENTRE

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I report to the Trustees on my examination of the financial statements of The Phoenix Centre for the year ended 31 August 2025.

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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



Claire Jones  
BK Plus Limited  
Chartered Certified Accountants  
Churchfield House  
36 Vicar Street  
Dudley  
West Midlands  
DY2 8RG  
England

Dated: 26 May 2026

# THE PHOENIX CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

**FOR THE YEAR ENDED 31 AUGUST 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	4,649	-	4,649	4,142	-	4,142
Charitable activities	4	132,162	-	132,162	146,993	-	146,993
Investments	5	2,633	-	2,633	1,851	-	1,851
<b>Total income</b>		<b>139,444</b>	<b>-</b>	<b>139,444</b>	<b>152,986</b>	<b>-</b>	<b>152,986</b>
<b>Expenditure on:</b>							
Charitable activities	6	73,661	-	73,661	95,001	4,351	99,352
<b>Total expenditure</b>		<b>73,661</b>	<b>-</b>	<b>73,661</b>	<b>95,001</b>	<b>4,351</b>	<b>99,352</b>
<b>Net income/(expenditure) and movement in funds</b>		<b>65,783</b>	<b>-</b>	<b>65,783</b>	<b>57,985</b>	<b>(4,351)</b>	<b>53,634</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2024		138,064	1,764	139,828	80,079	6,115	86,194
<b>Fund balances at 31 August 2025</b>		<b>203,847</b>	<b>1,764</b>	<b>205,611</b>	<b>138,064</b>	<b>1,764</b>	<b>139,828</b>

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

# THE PHOENIX CENTRE

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	11	2,982		2,789	
Cash at bank and in hand		205,125		148,977	
		<u>208,107</u>		<u>151,766</u>	
<b>Creditors: amounts falling due within one year</b>	12	(2,496)		(11,938)	
<b>Net current assets</b>			205,611		139,828
<b>Funds</b>					
Restricted income funds	16		1,764		1,764
Unrestricted funds	17		203,847		138,064
			<u>205,611</u>		<u>139,828</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

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

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

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

The financial statements were approved by the Trustees on 26 May 2026

  
Mr J Brown  
Director, Chair Trustees

# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

##### Charity information

The Phoenix Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Barnett Lane, Wordsley, Stourbridge, West Midlands, DY8 5PY.

#### 1.1 Accounting convention

The charity is a private company limited by guarantee and incorporated in England and Wales. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 1.2 Going concern

The financial statements are prepared on a going concern basis under the historical cost convention. The trustees now consider with the support of the local authority that the charity can continue its activities for at least the next two academic years.

#### 1.3 Charitable funds

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

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

#### 1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the Funds has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

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#### 1 Accounting policies

(Continued)

##### 1.5 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 of 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 are allocated on the portion of the asset's use.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits repayable on or within a three month notice period.

##### 1.7 Financial instruments

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

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

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

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 1 Accounting policies

(Continued)

#### 1.8 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.

The charity operates pension auto-enrolment for eligible employees. Contributions are expensed as they become payable.

#### 1.9 Retirement benefits

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

### 2 Critical accounting estimates and judgements

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

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

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	4,649	4,142

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grant funding	132,162	146,993

# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,633	1,851

### 6 Expenditure on charitable activities

	2025 £	2024 £
<b>Restricted funds</b>		
Sensory room expenditure	-	4,351
<b>Share of support and governance costs (see note 7)</b>		
Support	70,892	92,296
Governance	2,769	2,705
	73,661	99,352
<b>Analysis by fund</b>		
Unrestricted funds	73,661	95,001
Restricted funds	-	4,351
	73,661	99,352

### 7 Support costs allocated to activities

	Total 2025 £	Total 2024 £
Staff costs	57,176	73,323
Rent and rates	648	699
Insurance	2,673	2,127
Light and heat	2,860	3,879
Telephone	649	631
Printing, post and stationary	229	1,308
Sundry expenses	3,060	3,978
Pupil activity support	61	358
Training	460	320
Equipment, repairs and renewals	3,076	5,673
Legal and professional	2,769	2,705
Charitable activities	73,661	95,001

# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 7 Support costs allocated to activities (Continued)

	2025 £	2024 £
<b>Governance costs comprise:</b>		
Legal and professional	2,769	2,705
	<u>2,769</u>	<u>2,705</u>

Legal and professional fees includes payments to the independent examiners of £1,818 (2024 - £1,728) for independent examination fees and £552 (2024 - £552) for other services.

Operating lease payments recognised as an expense £500 (2024 - £500).

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits during the year. (2023: £Nil)

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	4	5
	<u>4</u>	<u>5</u>
<b>Employment costs</b>		
	2025 £	2024 £
Wages and salaries	55,542	71,398
Other pension costs	1,634	1,925
	<u>57,176</u>	<u>73,323</u>

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

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	2,822	1,758
Prepayments and accrued income	160	2,551
	<u>2,982</u>	<u>4,309</u>

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.

### 12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	-	9,660
Accruals and deferred income	2,496	2,278
	<u>2,496</u>	<u>11,938</u>

Creditors 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.

### 13 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Voluntary income is received by way of grants and donations and is included in full in The Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

### 14 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### 15 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,634</u>	<u>1,925</u>

# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2025

#### 15 Retirement benefit schemes

(Continued)

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

#### 16 Restricted funds

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

	At 1 September 2024 £	Resources expended £	At 31 August 2025 £
Sensory room	1,601	-	1,601
Rear garden project	163	-	163
	<u>1,764</u>	<u>-</u>	<u>1,764</u>
<b>Previous year:</b>	<b>At 1 September 2023 £</b>	<b>Resources expended £</b>	<b>At 31 August 2024 £</b>
Sensory room	5,952	(4,351)	1,601
Rear garden project	163	-	163
	<u>6,115</u>	<u>(4,351)</u>	<u>1,764</u>

#### Rear Garden Projects

The rear garden project relates to funding for the improvement of the outside area at the rear of the Centre to improve the environment in which the children play.

#### Sensory Room

The Sensory Room funding relates to a donation from Jaguar Land Rover that has been designated for a sensory room equipment.

#### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024 £	Incoming resources £	Resources expended £	At 31 August 2025 £
General funds	138,064	139,444	(73,661)	203,847
	<u>138,064</u>	<u>139,444</u>	<u>(73,661)</u>	<u>203,847</u>

# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 17 Unrestricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	80,079	152,986	(95,001)	138,064

### 18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 August 2025:</b>			
Current assets	203,847	1,764	205,611
	203,847	1,764	205,611
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 August 2024:</b>			
Current assets	138,064	1,764	139,828
	138,064	1,764	139,828

Unrestricted funds are made up of the following:

	2025 £	2024 £
General fund	143,847	118,376
Designated reserve fund (CCLA)	60,000	19,688
	203,847	138,064

The designated reserve fund has been set up by the trustees to provide a fund for future costs in line with the charity's stated reserve policies on page 4. The fund will be increased this year as excess funds have become available to fully exercise the policy.

# THE PHOENIX CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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**19 Operating lease commitments**

**Lessee**

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

	2025 £	2024 £
Within one year	500	500
Between two and five years	500	1,000
	<u>1,500</u>	<u>1,500</u>

**20 Related party transactions**

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