

Registered number: 03719101
Charity number: 1084124

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1 - 2
Chair's Statement	3
Trustees' Report	4 - 10
Independent Auditors' Report on the Financial Statements	11 - 14
Statement of Financial Activities	15
Balance Sheet	16 - 17
Statement of Cash Flows	18
Notes to the Financial Statements	19 - 34

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees

J Dwight (Chair)
R C Wade
M Straton
J Jansen
S Malone
M Cox
J Comerford
H McLaughlin (appointed 13 March 2025)
A Bard (appointed 13 March 2025)
B Shokar (appointed 13 March 2025)
D Haydock (appointed 13 March 2025)

Company registered number

03719101

Charity registered number

1084124

Registered office

Unit A
76 Kingsholm Road
Gloucester
Gloucestershire
GL1 3BD

Company secretary

J Dwight

Chief executive officer

M Kingston

Independent auditors

Byrd Link Audit & Accountancy Services Limited
Jessop Avenue
Cheltenham
Gloucestershire
GL50 3SH

Bankers

NatWest
2nd Floor
The Quadrangle
The Promenade
Cheltenham
Gloucestershire
GL50 1PX

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Solicitors

BPE

St James' House
St James' Square
Cheltenham
Gloucestershire
GL50 3PR

Registered Manager

E Weaver

Senior Leadership Team

M Kingston
E Weaver
D Whitson-Jones

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

The chair presents their statement for the year.

This year has been one of both challenge and resilience for Community Foster Care. At a time when the fostering sector nationally continues to face significant pressures – with fewer households coming forward to foster and children presenting with increasingly complex needs – our charity has remained steadfast in its commitment to providing safe, nurturing family environments for children and young people.

I am proud to report that, despite these challenges, the number of children and young people cared for by Community Foster Care rose to 36 at year-end, with 53 supported over the course of the year. This growth reflects not only the dedication of our staff team and foster carers but also the strength of our values-led approach. We have focused on recruiting and supporting foster families who can provide stability, care, and hope to some of the most vulnerable children in society.

Our financial results show a modest deficit of £74,761 for the year, primarily reflecting investment in supporting carers and children during a period of rising living costs. The Board is reassured that reserves remain robust and close to policy requirements, and we remain confident in the financial sustainability of the organisation.

We were pleased to welcome four new trustees during the year, broadening the skills and perspectives on our Board, while also continuing to benefit from the invaluable insight of foster carers who participate in Board meetings. This strengthens our governance and ensures that the voices of those with lived experience are always present in our decision-making.

Looking ahead, our focus remains clear: to grow the number of fostering households, to enhance the support we offer to carers and children, and to ensure the charity continues to thrive as a financially resilient, values-driven organisation. With a committed team of carers, staff, and trustees, I believe we are well placed to meet the challenges ahead and to continue making a life-changing difference for children and young people.

On behalf of the Board, I extend heartfelt thanks to our foster carers, staff, volunteers, supporters, and partners. It is your collective effort, compassion, and belief in our mission that makes everything we do possible.


.....
Jennie Dwight
Chair of the Board of Directors and Trustees

Date: 19/11/25

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and audited financial statements for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The Board of Trustees

Jennie Dwight (Chair)
Joanna Jansen (Trustee)
Mariana Straton (Trustee)
Charles Wade (Trustee)
Stephenie Malone (Trustee)
Mary Cox (Trustee)
Jane Comerford (Trustee)
Hugh McLaughlin (Trustee)
Anne Bard (Trustee)
Bahdar Shokar (Trustee)
David Haydock (Trustee)

Structure, Governance, and Management

Governing Document

Community Foster Care (CFC) is a charitable company limited by guarantee, incorporated on 24 February 1999 (Company No. 03719101) and registered as a charity on 15 December 2000 (Charity No. 1084124). The Charity is governed by its Memorandum and Articles of Association, amended by resolutions in 2009, 2012, and 2018 to incorporate the work of Community Family Care.

Recruitment and Appointment of Trustees

The charity's Directors are also Trustees for the purposes of Charity law. Jennie Dwight continues to act as Chair, and during the year the board of trustees grew to 10 members (4 new appointments and 1 resignation). In addition to the Trustees, two Foster Carers (non-voting) regularly attend the Board meetings: one from the service in the north and one from the service in the south. Their role is primarily to represent the views of the foster carers.

All of the Charity's work focuses upon children, young people and their families and the Board of Trustees has sought to ensure that the needs of this group are appropriately reflected on the Board.

For example, we have Trustees with professional backgrounds in family law, education, fostering, compliance, finance and employment law. The Board always seeks to ensure that it has the appropriate skill sets required to develop the Charity further.

Community Foster Care ensures that any new Trustee is selected and recruited safely in line with expected practices and regulations.

Trustee Training

All Trustees undertake induction training, including responsibilities under charity law, regulatory frameworks (e.g., Fostering Services Regulations 2011), and the Charity's strategy.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

Sub-Committee Structure

CFC continues to operate three subgroups reporting to Trustees:

- The Fostering Quality Assurance Group
- Promoting Good Outcomes, People & Safeguarding Group
- Finance and Resources Group

Each of these groups and the Board of Trustees meet thrice yearly. Therefore, the board is formally involved with the charity on a monthly basis. There is also provision for an extraordinary Trustee's meeting to be called if necessary. There was one extraordinary meeting held in the period which reviewed the organisations strategy and focus.

Risk Management

Regular reviews of the Risk Register have been embedded in the organisation's governance structure and are a standing item on the agenda of each subgroup, with each subgroup taking ownership of appropriately identified risks. A log of any change to the risk register is recorded with justification.

The Charity's policies are regularly reviewed in light of new guidance and/or legislation received from the Government. CFC strives for excellence in all its work and is committed to ensuring the appropriate regulations are adhered to, which protect the children living with our families, the Foster Carers, the staff team, and the Board of Trustees. Furthermore, the organisation works with Tri.X to review policies externally to ensure they are held to the highest standard and in line with changes in legislation or recommended best practices.

All major risks are regularly reviewed and systems and procedures have been established to mitigate these risk as part of the charity's risk management.

Organisational Structure

Community Foster Care has a Board of Trustees, which is responsible for the charity's strategic direction and meets as a full Board three times a year. Recruitment of new Trustees is ongoing and continually kept under review by the Board.

The Chief Executive is responsible for the day-to-day provision of the service, ensuring that the charity delivers the specified services and meets key performance indicators.

The Chief Executive is supported by a Senior Leadership Team that includes a Registered Manager and a Business Development Manager.

Salaries for the whole staff, including the senior leadership team, are benchmarked against the wider market. The HR officer conducts this work, which is then reviewed and approved by the Board of Trustees.

The organisation continues to operate successfully with one Ofsted registration. We were not visited by Ofsted during the year.

The organisation awarded a cost-of-living increment to foster carers and staff in the year. It continues to monitor the competitiveness of its salaries and undertakes a benchmarking processes.

Public Benefit and Social Impact

A significant public benefit of Community Foster Care is providing opportunities for local community members to

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

foster. Community Foster Care believes that good foster carers come from all communities and backgrounds. We actively seek carers from all communities to strengthen our ability to meet the diverse needs of the children in the care population. The work Community Foster Care undertakes is in line with its Memorandum and Articles of Association, the geographical restriction was amended in 2004. The Trustees amended the Memorandum and Articles of Association in May 2017 to align with recent guidance.

The Board of Trustees confirms that they have complied with their duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission for England and Wales.

The social impact of the work of the charity is deemed significant. Community Foster Care looks after some of society's most disadvantaged children and young people. The majority will have experienced some form of abuse and neglect, experienced difficulties with educational attainment, and are commonly isolated from their peer groups. Through our work, we provide security of family life, encouragement and guidance in education and develop self-esteem to play a more active and constructive role in society.

At the end of March 2025, we cared for 36 (2023; 32) children and young people on behalf of Local Authorities, and during the years 2023-24, over 53 (2022-2023; 49) children and young people benefitted from our care. This is an increase on the previous year but not at the levels of prior years. This is chiefly due to:

- National trend of Foster Carer Resignations
- Larger proportion of higher intensity arrangements
- Challenges in recruiting Foster Carers

As the organisation develops its fostering model it increases its work with more complex arrangements where young people may need more support than is set out in the specifications provided by Local Authorities.

Fundraising

The Charity has no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

Objectives and Activities

The objects of the Charity as amended on 30 July 2018 are:

1. OBJECTS

1.1 The Charity's objects, restricted specifically for the public benefit, are:

- (a) To operate a foster care agency in the United Kingdom regarding training and approving Foster Carers in particular but not exclusively from social and economically deprived areas.
- (b) To provide relief to children and young people in need and in particular those in the care of, or accommodated by, a local authority by:

 - (i) providing them with, or otherwise assisting in the provision of, a placement or placements in suitable accommodation and providing them with, or assisting in the provision of, appropriate carers with the aim of providing them with a stable family life; and
 - (ii) providing for their education and establishment in life.
- (c) To promote and protect the good health of children, young people, adults, and their families who are in need or who are socially and economically disadvantaged in any way and in particular those who have been in the care of, or accommodated by, a Local Authority by:

 - (i) providing training, support and guidance;
 - (ii) providing them with, or otherwise assisting in the provision of, a placement or placements in suitable accommodation and providing them with, or assisting in the provision of, appropriate carers with the aim of improving family life; and
 - (iii) providing for their education and establishment in life.
- (d) The relief of poverty and in particular the assistance of children and adults who have as children been in Local Authority care and their families.

A key strand of the Community Foster Care approach is to develop longstanding relationships with communities – often disadvantaged communities. Potential foster carers are targeted from all areas of the community, including socially and economically disadvantaged areas. Community Foster Care's approach has been to develop the skills and social capital within these specific neighbourhoods, with a view to enabling families within these communities to provide warm, stable homes to children in need. This approach sees our interventions building the knowledge and resources within these communities. We have introduced an innovative approach to the recruitment of foster carers.

Community Foster Care aims to provide:

- A commitment to a child-centred approach
- High-quality foster care in a family setting for children and young people
- Respect for racial, cultural, and religious backgrounds of all children and young people
- Care for the disability, gender, and sexuality of foster children during the matching process
- 24-hour support for foster carers
- Carers who will respect the children's rights in their homes under the UN Convention on Children's Rights and not administer corporal punishment to any child

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

- A commitment to the ongoing learning and training of foster carers
- A commitment to the ongoing learning and training of all Placement Support Workers and Social Workers employed by Community Foster Care and all other support staff.

Business Planning

After considerable progress on our previous strategy (2019-2022), SLT, supported by the trustees and wider staff team reviewed and began to implement a new strategy that was based on the success and learning of the previous one. Our new strategy continues to consider six threads. These are:

- Fostering Better Outcomes
- Talented Inspired People
- Empowering Efficient Systems
- Connecting Children with Families
- Effective Use of Resources
- Charity Viability.

Achievements and Performance during 2024-2025

- Placement numbers increased slightly whilst the national picture continues to decline. Recruitment and retention remain a key priority. At the yearend there were 33 approved families.
- CFC delivered a range of activities and events, including Residentials, Christmas meals, activity days, support groups and training.

Financial Review 2024–25

Total income: £2,200,087 (2023–24: £2,369,737)

Total expenditure: £2,274,848 (2023–24: £2,429,457)

Deficit: £74,761 (2023–24: £59,720)

Funds carried forward: £485,303 (2023–24: £560,064)

Investment Policy

The organisation doesn't currently have reserves capital to invest for the purposes of capital gain. The Trustees' position is that if there is an excess of reserves this will be invested in furthering the charity's mission. During the year, the Charity has opened new bank accounts to reap the reward of higher interest rates for the cash it holds at the bank.

Reserves Policy

The Trustees continue to examine the Charity's requirements for reserves considering the main risks to the Charity on a yearly basis. We calculate for a combination of adverse events plus the funds needed for a managed closedown. These reserves are needed to meet the working capital requirements of the Charity, and the Trustees are confident that at this level, they would be able to continue the current activities of the Charity in the event of a significant drop in funding. Additionally, if Community Foster Care ceases to operate, the additional reserves will ensure that children and young people enjoy a lengthy transition into their new placements. This position was reviewed in May 2025.

At the end of the year, the reserves available to the Charity were c.£485k which is 2.4% lower than the funds required by the reserves policy (£497K). The trustees are not concerned about this and seek to redress this in the 2025/26 year.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

Plans for the Future Periods

The charity has been operating within its strategic plan to drive the charity forward over the last three years. Underpinned by a renewed belief in the charity's purpose and values, this strategy will guide the charity into a period of measured growth. Over the coming three years, the charity will prioritise:

- Carer recruitment
- Developing the placement offer
- Ensuring the website, marketing and communication strategy remain live and active

Responsibilities of the Trustees

The Trustees (also directors of Community Foster Care for purposes of Company law) are responsible for preparing the Trustees' Report and the financial statements per applicable law and the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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;
- make judgments 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; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for ensuring that adequate accounting records are maintained that are sufficient to show and explain Charity's transactions and disclose, with reasonable accuracy at any time, the financial position of the Charity 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 Charity and ensuring their proper application is in accordance with Charity law, and hence, for taking reasonable steps to prevent and detect fraud and other irregularities.

Members of the Board of Trustees

Members of the Board of Trustees, who are Directors for the purposes of company law and Trustees for the purposes of Charity law, who served during the year and up to the date of this report are set out on page one of this report.

In accordance with company law, as the Company's Directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the Company's auditors are unaware; and
- As the directors of the Company, we have taken all the steps that we ought to have taken to make ourselves aware of any relevant audit information and establish that Charity's auditors are aware of this information.

Auditor

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

Byrd Link Audit & Accountancy Services Limited have expressed their willingness to continue in office as auditor.

This report has been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities and in accordance with the special provisions of Section 415A of the Companies Act 2006 relating to small entities.

Approved by the Board of Trustee and signed on its behalf by:



Jennie Dwight
(Chair of Trustees)

Date: 19/11/25

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY FOSTER CARE

Opinion

We have audited the financial statements of Community Foster Care (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 United Kingdom, including the Financial Reporting Council'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.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY FOSTER CARE
(CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY FOSTER CARE
(CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

Auditors' responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identified and assessed the risks of material misstatement within the financial statements from irregularities, whether due to fraud or error, at the audit planning stage and discussed these among the audit engagement team. Discussions with management and those charged with governance around laws, regulations and compliance were also undertaken at the audit planning stage. We then designed and performed audit procedures in response to these identified risks. Such audit procedures include obtaining sufficient, appropriate audit evidence to provide a basis for our audit opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on material amount and disclosures within the financial statements. The laws and regulations considered were the Companies Act 2006, Charities Act 2011 together with the Charities SORP (FRS102) and Ofsted. We have assessed the impact of any breaches in these laws and regulations and considered whether any such findings have a material impact on the financial statements.

We also considered the systems and controls in place and the opportunities and incentives that may exist within the charity for fraud or manipulation of these financial statements. We identified the key risks in relation to fraud were management override of controls and income recognition. The audit procedures designed to respond to these risks included sample testing on journals, review of key accounting estimates, discussion with management, reviewing regulatory correspondence, legal expenditure review, and a review of Trustee meeting minutes along with sample testing income streams from source documentaiton.

Our audit procedures, together with our assessment of risks identified at planning, were transparent to the charity and have been communicated to the Trustees throughout the audit as well as within the audit engagement team.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

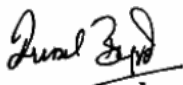
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY FOSTER CARE
(CONTINUED)

Because of the inherent limitations of an audit, and the fact that audit procedures, whilst planned and performed in line with audit standards, test a sample of financial transactions, there is an unavoidable risk that we will not detect all irregularities, including those leading to material misstatement in the financial statements, or non-compliance with regulation. The risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, misrepresentation, or the override of internal controls. Ultimately, it is the responsibility of the Trustees for the prevention and detection of fraud and non-compliance.

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 Auditors' Report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Russel Byrd (Senior Statutory Auditor)

for and on behalf of

Byrd Link Audit & Accountancy Services Limited

Jessop Avenue

Cheltenham

Gloucestershire

GL50 3SH

Date: 27 November 2025

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	4	15	15	1,000
Charitable activities	5	2,183,046	2,183,046	2,324,065
Investments	6	2,941	2,941	1,099
Other income	7	14,085	14,085	43,573
Total income		2,200,087	2,200,087	2,369,737
Expenditure on:				
Charitable activities	8	2,274,848	2,274,848	2,429,457
Total expenditure		2,274,848	2,274,848	2,429,457
Net movement in funds		(74,761)	(74,761)	(59,720)
Reconciliation of funds:				
Total funds brought forward		560,064	560,064	619,784
Net movement in funds		(74,761)	(74,761)	(59,720)
Total funds carried forward		485,303	485,303	560,064

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 34 form part of these financial statements.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03719101

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	6,240	12,340
		<u>6,240</u>	<u>12,340</u>
Current assets			
Debtors	14	334,997	361,719
Cash at bank and in hand		287,652	346,296
		<u>622,649</u>	<u>708,015</u>
Creditors: amounts falling due within one year	15	(143,585)	(134,249)
Net current assets		<u>479,064</u>	<u>573,766</u>
Total assets less current liabilities		<u>485,304</u>	<u>586,106</u>
Creditors: amounts falling due after more than one year	16	-	(26,042)
Net assets excluding pension asset		<u>485,304</u>	<u>560,064</u>
Total net assets		<u><u>485,304</u></u>	<u><u>560,064</u></u>
Charity funds			
Restricted funds	17	-	-
Unrestricted funds	17	485,304	560,064
Total funds		<u><u>485,304</u></u>	<u><u>560,064</u></u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.


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

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

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)
REGISTERED NUMBER: 03719101

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



J Dwight

(Chair of Trustees)

Date: 19/11/25

The notes on pages 19 to 34 form part of these financial statements.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net cash used in operating activities	(60,541)	(53,200)
Cash flows from investing activities		
Interest	2,941	1,099
Purchase of tangible fixed assets	(1,043)	(3,004)
Proceeds from sale of investments	-	4,061
Impairment of investment	-	939
Net cash provided by investing activities	1,898	3,095
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	(58,643)	(50,105)
Cash and cash equivalents at the beginning of the year	346,295	396,400
Cash and cash equivalents at the end of the year	287,652	346,295

The notes on pages 19 to 34 form part of these financial statements

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

1. General information

Community Foster Care is registered with the Charity Commission for England and Wales (registered number 1084124). The Charity is a private company limited by guarantee registered in England and Wales (registered number 03719101). Its registered and principal office is Unit A, 76 Kingsholm Road, Gloucester, GL1 3BD.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

2.2 Going concern

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 budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

The Charity has cash resources and no requirement for external funding. The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

The budgeted position for the 2025-26 year is set at a small surplus, the Trustees believe Community Foster Care's reserves position is strong enough to mitigate any ongoing risk to the Charity.

2.3 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.

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.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following basis:

Office equipment	- 25%-33% on cost
------------------	-------------------

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

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

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

3. Critical accounting estimates and areas of judgment

Preparation of the financial statements requires management to make significant judgements and estimates. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

Useful economic lives of tangible fixed assets

The annual depreciation charge for the tangible fixed assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are amended when necessary to reflect current estimates, economic utilisation and the physical condition of the assets.

See Note 13 for the carrying amount of tangible assets and Note 2.6 for the useful economic lives for each class of asset.

Rebate accruals

The Charity has arrangements with Local Authorities whereby rebates are awarded based on turnover exceeding certain thresholds.

Any accrual for these rebates are calculated based on turnover using rebate percentages outlined within the contract.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	15	15	-
Grants	-	-	1,000
	<u>15</u>	<u>15</u>	<u>1,000</u>

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Provision of foster care	2,183,046	2,183,046	2,249,341
Early Intervention Services	-	-	74,724
	<u>2,183,046</u>	<u>2,183,046</u>	<u>2,324,065</u>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest	2,941	2,941	1,099
	<u>2,941</u>	<u>2,941</u>	<u>1,099</u>

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Other income	14,085	14,085	43,573
	<u>14,085</u>	<u>14,085</u>	<u>43,573</u>

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Provision of foster care	2,274,848	2,274,848	2,337,301
Early Intervention Services	-	-	92,156
	<u>2,274,848</u>	<u>2,274,848</u>	<u>2,429,457</u>

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Provision of foster care	1,667,013	607,836	2,274,849

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Provision of foster care	1,745,524	591,777	2,337,301
Early Intervention Services	92,156	-	92,156
	<u>1,837,680</u>	<u>591,777</u>	<u>2,429,457</u>

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Provision of foster care 2025 £	Early Intervention Services 2025 £	Total funds 2025 £
Staff costs	487,715	-	487,715
Foster carers' costs	1,027,257	-	1,027,257
Children's care and activities	18,517	-	18,517
Travel & Subsistence	28,614	-	28,614
Staff training	4,644	-	4,644
Cleaning	4,250	-	4,250
Premises expenses	71,653	-	71,653
Printing, postage & stationery	2,235	-	2,235
Telephone	864	-	864
Social worker	624	-	624
Miscellaneous	9,679	-	9,679
Subscriptions	1,454	-	1,454
Equipment maintenance	1,484	-	1,484
Recruitment	812	-	812
Advertising & promotion	7,211	-	7,211
	<u>1,667,013</u>	<u>-</u>	<u>1,667,013</u>

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Provision of foster care 2024 £</i>	<i>Early Intervention Services 2024 £</i>	<i>Total funds 2024 £</i>
Staff costs	479,192	81,118	560,310
Foster carers' costs	1,137,120	644	1,137,764
Children's care and activities	11,167	8,967	20,134
Travel & Subsistence	25,308	919	26,227
Staff training	944	240	1,184
Cleaning	4,671	-	4,671
Premises expenses	70,937	-	70,937
Printing, postage & stationery	3,271	189	3,460
Telephone	881	50	931
Miscellaneous	957	-	957
Subscriptions	66	-	66
Equipment maintenance	1,141	-	1,141
Recruitment	8,678	-	8,678
Advertising & promotion	1,192	29	1,221
	<u>1,745,525</u>	<u>92,156</u>	<u>1,837,681</u>

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Provision of foster care 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	414,877	414,877	352,382
Depreciation	7,143	7,143	9,525
Foster carers' costs	20,758	20,758	26,122
Insurance	15,466	15,466	14,758
Children's care and activities	18,400	18,400	18,201
Travel & Subsistence	4,803	4,803	8,386
Staff training	18,930	18,930	25,493
Premises expenses	317	317	-
Printing, postage & stationery	493	493	342
Telephone	-	-	3
Legal, professional & accountancy	11,086	11,086	12,478
Miscellaneous	12,081	12,081	13,038
Subscriptions	5,577	5,577	5,255
Equipment maintenance	47,512	47,512	46,578
Recruitment	5,004	5,004	2,194
Advertising & promotion	15,195	15,195	46,564
Accountancy & Audit	10,194	10,194	10,458
	<u>607,836</u>	<u>607,836</u>	<u>591,777</u>

10. Auditors' remuneration

	2025 £	<i>2024 £</i>
Fees payable to the Company's auditor for the audit of the Company's annual accounts	7,280	7,000
Fees payable to the Company's auditor in respect of:		
All non-audit services not included above	<u>2,075</u>	<u>1,995</u>

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

11. Staff costs

	2025	2024
	£	£
Wages and salaries	793,649	804,493
Social security costs	74,927	72,989
Contribution to defined contribution pension schemes	34,016	35,210
	902,592	912,692

Redundancy payments totalling £nil were paid during the year ended 31 March 2025 (2024: £9,171). This expenditure is recognised in line with the expenditure accounting policy. £nil was owing at year end (2024: £nil).

The average number of persons employed by the Company during the year was as follows:

	2025	2024
	No.	No.
Senior staff	3	4
Other staff members	23	25
	26	29

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

	2025	2024
	No.	No.
In the band £60,001 - £70,000	1	-
In the band £90,001 - £100,000	-	1
In the band £110,001 - £120,000	1	-

The remuneration of the key management personnel amounted to £267,791 (2024: £292,735). Key management personnel are defined as the Chief Executive, Registered Manager, Business Development Manager and Service Manager (Service Manager in the prior year only).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £NIL, were reimbursed or paid directly to Trustee (2024 - £148, paid to 1 Trustee, in relation to travel expenses)

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

13. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2024	70,516
Additions	1,043
	<u>71,559</u>
At 31 March 2025	<u>71,559</u>
Depreciation	
At 1 April 2024	58,176
Charge for the year	7,143
	<u>65,319</u>
At 31 March 2025	<u>65,319</u>
Net book value	
At 31 March 2025	<u><u>6,240</u></u>
At 31 March 2024	<u><u>12,340</u></u>

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	302,249	324,987
Other debtors	2,746	9,186
Prepayments and accrued income	30,002	27,546
	<u><u>334,997</u></u>	<u><u>361,719</u></u>

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

15. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Bank overdrafts	22	22
Trade creditors	71,798	33,020
Other taxation and social security	16,787	19,716
Pension fund loan payable	6,399	6,075
Other creditors	16,968	15,958
Accruals and deferred income	31,611	59,458
	143,585	134,249
	2025	2024
	£	£
Deferred income at 1 April 2024	135	8,750
Resources deferred during the year	-	135
Amounts released from previous periods	(135)	(8,750)
Deferred income at 31 March 2024	-	135

Income was deferred in the prior year in respect of work to be carried out in the 2024-25 financial year. There is no deferred income at 31 March 2025.

16. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Accruals and deferred income	-	26,042

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	560,064	2,200,088	(2,274,848)	485,304

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	619,784	2,369,737	(2,429,457)	560,064

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	560,064	2,200,088	(2,274,848)	485,304

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	619,784	2,369,737	(2,429,457)	560,064

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	6,240	6,240
Current assets	622,649	622,649
Creditors due within one year	(143,585)	(143,585)
Total	<u>485,304</u>	<u>485,304</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	12,340	12,340
Current assets	708,015	708,015
Creditors due within one year	(134,249)	(134,249)
Creditors due in more than one year	(26,042)	(26,042)
Total	<u>560,064</u>	<u>560,064</u>

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net expenditure for the year (as per Statement of Financial Activities)	(74,761)	(59,720)
Adjustments for:		
Depreciation charges	7,143	9,525
Interest	(2,941)	(1,099)
Decrease in debtors	26,722	35,710
Decrease in creditors	(16,706)	(37,616)
Difference due to rounding	2	-
Net cash used in operating activities	(60,541)	(53,200)

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	287,652	346,295
Total cash and cash equivalents	287,652	346,295

22. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	346,296	(58,644)	287,652
Bank overdrafts repayable on demand	(22)	-	(22)
Debt due within 1 year	(6,075)	(324)	(6,399)
	340,199	(58,968)	281,231

COMMUNITY FOSTER CARE
(A Company Limited by Guarantee)

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

23. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the defined contribution scheme fund and amounted to £34,016 (2024: £35,210). Contributions totalling £6,399 (2024: £5,857) were payable to the fund at the balance sheet date and are included within creditors.

24. Operating lease commitments

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	43,212	18,980
Later than 1 year and not later than 5 years	143,852	8,495
Later than 5 years	151,143	-
	<u>338,207</u>	<u>27,475</u>

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2025 £	2024 £
Operating lease rentals	<u>46,371</u>	<u>41,070</u>

25. Related party transactions

During the year, Trustee M Straton was paid £6,426 (2024: £5,901) in relation to her work as Agency Decision Maker. £Nil (2024: £3,045) remained payable at year end.

During the year, Trustee J Jansen was paid £507 (2024: £617) in relation to her work as an Independent Panel Member. £Nil (2024: £Nil) remained payable at year end.