

The Charity Registration Number is :- 1092967

The Oak Foundation
Audited Report and Accounts
31 March 2025



THE OAK FOUNDATION

Report and accounts for the year ended 31 March 2025

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THE OAK FOUNDATION

CHARITY INFORMATION

TRUSTEES

Mrs S. Ahmed - Chairperson
Mrs F. Hussain
Ms A. Farooq
Ms S. Sajjad
Ms S. Ali
Ms M. Khawaja

REGISTERED OFFICE

61 Fillebrook Road
Leytonstone
London
E11 4AU

BUSINESS ADDRESS

2a Boundary Road
Walthamstow
London
E17 8JU

CHARITY NUMBER

1092967

INDEPENDENT AUDITORS

Glenn Armon-Jones
Barrow LLP
Senior Statutory Auditor
Chartered Accountants
Jackson House, Station Road
Chingford, London
E4 7BU

BANKERS

The Cooperative Bank Plc.
P. O. Box 250
Skelmersdale
W98 6WT

SOLICITORS

Whitefield Solicitors
384-388 Hoe Street
Walthamstow
E17 9AA

THE OAK FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 March 2025

"The Trustees present their annual report together with the audited financial statements of the charity for the year ended 31 March 2025. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provision of the Statement of Recommended Practice (SORP) 2015, applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) as amended by Update Bulletin 1 (effective 1 January 2019)."

INTRODUCTION

The Oak Foundation (formerly Waltham Forest Asian Mothers Group) was constituted in 1984 and registered with the Charity Commission for England and Wales on 16th July 2002 (under the Charities Act).

The main activity of the Charity is to provide services to children and adults with disabilities from all groups and cultural backgrounds within the Waltham Forest Communities. The Charity is also registered with the Office for Standards in Education (OFSTED) as a childcare provider agency.

The Trustees and Executive Management Committee this year comprised six mothers (of children and young adults with disabilities), who were all volunteers and collectively responsible for managing the Charity.

MANAGEMENT COMMITTEE AND KEY MANAGEMENT PERSONNEL

Management Committee members are the Charity's Trustees under Charity law. The Trustees and Executive Management Committee this year comprised six mothers (of children and young adults with disabilities), who were all volunteers and collectively responsible for managing the Charity.

Prospective members are invited to attend meetings of the Committee. On agreeing to become a member and eligible for election, a trustee induction pack is made available outlining the work of the Charity and the roles and responsibilities of the Management Committee and its members.

Key management personnel comprise the Management Committee Members and senior management who consist of the Nurse Manager, Samina Aslam.

All trustees give of their time freely and no trustee received remuneration in the year. Details of trustee expenses and related party transactions are disclosed in the notes to the accounts.

OBJECTIVE FOR THE PUBLIC BENEFIT

The aim of the Charity is to improve the quality of life for families who have children and young adults with disabilities living in the London Borough of Waltham Forest and Neighbouring Boroughs. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing the Trust's aims and objectives and in planning future activities and setting the policies for the year.

FINANCIAL YEAR 2024/25 OVERVIEW

The Statement of Financial Activities on page 13 shows net movement in funds for the year of £156,991. Our reserves stand at £868,307 in total.

The Financial Year 2024/25 has been a successful yet challenging year for The Oak Foundation. We have diligently worked to develop last year's projects, including the Adult Day Centre for disabled individuals, The Healthy Living Project, and expand our domiciliary care. We now offer our services to families with chronically ill children and adults. This project is regulated by the Care Quality Commission. During our annual food standards health and hygiene inspection, we maintained our "5 star" rating. Our new projects ensured a robust financial year for the Oak Foundation.

Aims and objectives

The primary objective of our charity is to provide personalised support to individuals with disabilities and their carers. We collaborate closely with both the individual and the carers to tailor our services to their unique needs and circumstances. Our approach is centred on the individual, ensuring that our support adapts to the evolving needs of those we serve. Through this commitment, we aim to empower individuals with disabilities to lead fulfilling lives and provide support to their carers. Our work contributes to strengthening communities by enabling individuals with disabilities to actively participate in their local communities.

In addition to providing personalised support, our charity endeavours to raise awareness about the importance of disability inclusion and support. Regarding the challenges faced by individuals with disabilities and their caregivers, our organisation strives to educate the public about their needs, fostering a more inclusive and understanding community. By highlighting the achievements of people with disabilities, we aim to challenge stereotypes and demonstrate their capabilities and contributions to society. Our efforts focus on promoting acceptance, accessibility, and equal opportunities for all. We are an organisation that respects those we work with and reflects their needs.

THE OAK FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 March 2025

Mission Statement

The Oak Foundation operates within the London Borough of Waltham Forest and its neighbouring boroughs. Our primary objective is to support local communities by providing equal opportunities to children, vulnerable young people, and children and adults with disabilities. We also believe that it is crucial to provide respite to carers who are caring for children and young people with life-threatening illnesses or disabilities. Our aspiration is to guarantee that vulnerable individuals and their families receive personalised support through the challenges they face.

Ensuring our work delivers our aims

We are satisfied that our organisation's objectives and activities can achieve our aims and benefit the public. To achieve our aims, we regularly review the outcomes of our activities to assess their success and identify areas for improvement, always keeping our clients' needs in mind. By analysing which activities were most beneficial and for whom, we gain valuable insights that inform our future efforts. This continuous evaluation process helps us maintain clear objectives and ensures that our support remains effective and responsive to the evolving needs of the individuals we serve.

We utilise the Charity Commission's general guidance on public benefit to review our aims and activities, ensuring they align with our charitable objectives. This guidance is crucial in thoughtfully planning our activities, helping us stay focused on our mission to provide effective and meaningful support. By adhering to these standards, we can better assess the impact of our efforts and make informed decisions that benefit the individuals and carers that we serve. This structured approach ensures our initiatives are both purposeful and beneficial, reinforcing our commitment to public good.

Services and activities

We aim to provide activities that promote independent life skills and focus on stimulating experiences such as sports and leisure. Our programs are designed to support development, health, and enjoyment, emphasising cooperation and active engagement.

Lifestyles

Healthy living is an integral aspect of our services, as we firmly believe it is a right for all individuals. This commitment is particularly crucial for those with disabilities, ensuring they have access to activities that promote their well-being.

Over the past year, we have endeavored to provide a diverse range of experiences, including excursions to seaside destinations, national theme parks, zoos, cinemas, parks, shopping centres, bowling alleys, and boating facilities. Additionally, we have consistently participated in multi-sports sessions, such as hockey, swimming, and softball, fostering a sense of camaraderie and physical activity.

Furthermore, we have organised group outings to restaurants, enabling individuals with disabilities to enjoy meals in a social setting. These initiatives challenge societal assumptions and demonstrate the capacity of individuals with disabilities to actively participate in society. These activities enhance communication, social skills, self-confidence, and independence.

To ensure a safe and inclusive environment, we have undertaken significant renovations on our building, following the guidance of local authorities to facilitate full disabled access.

Services provided to children and young people

- Weekend Play Scheme
- Holiday Play Schemes
- Child Support Service
- After School Club
- One-to-One Support Through Direct Payment
- Out and about days out for over 19 years of age
- Fitness Club
- Early-Years Apprenticeships
- Adult Day Care
- Healthy Living Project

THE OAK FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 March 2025

Early Years Day Care Nursery

We have successfully retained our "GOOD" rating from OFSTED. Our adult day centre capacity has increased, necessitating the expansion of our building's activities. Given our primary focus on providing services for disabled children and adults, we are committed to ensuring that our facilities meet the evolving needs of our clientele. After careful consideration, we have made the difficult decision to close our Little Stars under-5 nursery in January 2025. Following our closure, we will be utilising our OFSTED registration for our short break service.

Adult Day Care Service

Our Adult Day Care service has garnered significant recognition from carers of disabled adults and the Local Authority. This service is regulated by the Care Quality Commission (CQC). Our registration was completed last year, and we underwent our initial inspection in January 2023. We were subsequently awarded a "GOOD" rating in all five standards.

Healthy Living Project

Our Healthy Living Project is carefully designed to engage disabled young adults and children in the community, fostering an appreciation for the benefits of spending time in green spaces.

At our designated Community Gardening allotment plot, we cultivate a diverse range of fresh produce, including an apple tree, strawberries, and an assortment of flowers. These visits provide an opportunity for our service users to enjoy the outdoor natural world and offer hands-on experience in gardening.

Through this project, we impart knowledge on the cultivation of produce, instilling a sense of responsibility and independence. Our service users gain insights into the life cycle of plants, the significance of environmental stewardship, and the satisfaction derived from harvesting and consuming fresh, homegrown fruits and vegetables. These activities not only serve an educational purpose but also evoke a sense of enjoyment, promoting healthy lifestyle habits.

The Healthy Living Project plays a pivotal role in developing independent life skills in an engaging and interactive manner. By participating in this project, our service users acquire a profound sense of accomplishment and pride in their contributions to the allotment, thereby enhancing their overall well-being and fostering a stronger connection to the community.

Future Plans

In the upcoming year, we anticipate continuing all the activities outlined above, based on the receipt of satisfactory funding. This includes maintaining our Healthy Living Project, community involvement initiatives, and inclusive educational practices.

Furthermore, we are actively developing proposals to collaborate with local job centres, thereby expanding the apprenticeship opportunities available to our service users. These initiatives aim to provide valuable work experience and contribute to their professional development.

THE OAK FOUNDATION
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 March 2025

Experience and Training Opportunities

Enhancing Employability and Skills

Our primary objective is to ensure that all our staff receive comprehensive training, equipping them to manage every aspect of care for chronically ill children and adults. We are investing in specialised training programs to provide our team with the requisite skills and knowledge to deliver exceptional care and support.

Additionally, we plan to enhance our outdoor learning spaces by creating more structured gardening sessions and expanding the variety of produce grown at our allotment. These initiatives will contribute to our ongoing efforts to deliver high-quality care and support.

Acknowledgments

We extend our sincere gratitude to the following funders for their invaluable support:

- London Borough of Waltham Forest Social Services
- In Kind Direct
- Flexabee Training Company

We also want to express our profound appreciation to all the charity's supporters and volunteers; their unwavering dedication makes our work possible..

S Ahmed

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Mrs S. Ahmed - Chairperson
29 January 2026

THE OAK FOUNDATION

Trustees' Responsibility Statement

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent.
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustees are aware, there is no relevant audit information of which the charity's auditor is unaware, and
- that Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any
- relevant audit information and to establish that the charity's auditor is aware of that information.

Auditor

The auditor, Barrow LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

S Ahmed

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Mrs S. Ahmed - Chairperson
29 January 2026

THE OAK FOUNDATION

RESERVES POLICY STATEMENT

1. Purpose

This policy outlines the management of the charity's reserves to ensure financial stability and safeguard the charity's ability to meet its obligations. The reserves consist of restricted reserves, unrestricted reserves, and restricted fixed asset funds.

1.1. Reserve Policy

We reviewed our reserves policy during the year. It remains our objective to build a general reserve sufficient to cover at least two months' operating costs - which currently stand at £156,400. We will build up our desired target reserves by increasing our unrestricted grants income and by improving savings via value for money exercises of services we use.

Fundraising Policy

The Charity does not use fundraising services, consultants or external professional fundraisers to undertake its fundraising activities. Additionally, no data is shared with or sold to any external agencies. It doesn't approach or pressure vulnerable people to support its work. A complaints policy is in place and is accessible on the Charity's website. The Charity adheres to the Fundraising Code of Practice issued by Fundraising Regulator.

1.2. Principal Risks And Uncertainties

Like every other business in the country the cost of living crisis will influence how we offer services in the future. The importance of supporting disabled children, carers and parents have been highlighted across the country and the role that charities play in society is finally being fully recognized. The continued cuts from central and local government will impact on the work we do. Changes in the Care sector and wider changes could also impact on our work.

Challenges include staying focused on continuing to offer a first rate service to disabled children and parents during cost of living crisis. Like other small charities we face the ongoing challenge of competitors for ever decreasing pots of money. The board and Senior Management Team need to continue to put disabled children and parents at the heart of all decisions made. We will continue to involve and listen to what parents tell us is important to them and act on the feedback we get.

2. Types of Reserves

2.1. Restricted Reserve:

This reserve consists of funds that are restricted by donors or funders for specific purposes. These funds can only be used for the designated activities as per donor agreements and cannot be reallocated for general operational use. The amount will vary based on donor restrictions and project commitments.

2.2. Unrestricted Reserve:

This reserve includes funds that are not restricted by donors and can be used at the discretion of the charity for general operations, strategic initiatives, or emergencies. The charity will aim to maintain a balance that allows for operational flexibility and financial stability, typically representing 3 to 6 months of average annual expenditure.

2.3. Restricted Fixed Asset Funds:

These are funds set aside specifically for the acquisition or maintenance of fixed assets, such as property, equipment, or infrastructure. These funds are restricted for use in capital projects or the upkeep of the charity's assets and cannot be used for day-to-day operations or other purposes.

3. Funding and Use of Reserves

- The Restricted Reserve will be funded through specific donations or grants that include donor imposed restrictions.
- The Unrestricted Reserve will be built from surplus general funds, with the aim to maintain adequate liquidity to support the charity's operations during periods of financial uncertainty.
- The Restricted Fixed Asset Funds will be allocated from designated gifts or grants for capital expenditure, to be used solely for acquiring or maintaining fixed assets.

4. Reserve Management

The charity's Board of Trustees will review the reserve levels annually to ensure compliance with this policy. Any use of the reserves, especially restricted funds, must be aligned with the designated purpose and approved by the Board.

5. Policy Review

This policy will be reviewed and updated annually or as necessary to ensure it meets the charity's evolving financial needs and regulatory requirements.

The reserve policy statement is Approved by:

S Ahmed

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Mrs S. Ahmed - Chairperson
29 January 2026

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE OAK FOUNDATION

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Matters on which we are required to report by exception

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE OAK FOUNDATION

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

- Discussions with the trustees and management, including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluation of management's internal controls designed to prevent and detect irregularities;
- Reading key correspondence with the Charity Commission in relation to compliance with laws and regulations;
- Reviewing relevant meeting minutes;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations; and
- Designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing.

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
THE OAK FOUNDATION**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Barrow LLP
Statutory Auditor
Chartered Accountants
Jackson House
Station Road
Chingford
London
E4 7BU



Date: 29 January 2025

Barrow LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Barrow LLP is a limited liability partnership registered in England and Wales (with registered number OC321977).

The Oak Foundation - Statement of Financial Activities for the year ended 31 March 2025

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Income and Endowments from:				
Donations	-	280	280	5,540
Charitable activities	-	1,166,491	1,166,491	1,008,941
Other trading activities	-	-	-	-
Investments	6,795	-	6,795	3,571
Total income (Note 13)	6,795	1,166,771	1,173,566	1,018,052
Expenditure on:				
Charitable activities	-	1,016,575	1,016,575	938,433
Total expenditure (Note 15)	-	1,016,575	1,016,575	938,433
Net income for the year	6,795	150,196	156,991	79,619
Transfers between funds	-	-	-	-
Net income after transfers	6,795	150,196	156,991	79,619
Net movement in funds	6,795	150,196	156,991	79,619
Reconciliation of funds:-				
Total funds brought forward	7,310	704,006	711,316	631,697
Total funds carried forward	14,105	854,202	868,307	711,316

A separate Statement of total recognised gains and losses is not required as this statement includes all recognised gains and losses.

The Oak Foundation - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	Prior Year Unrestricted Funds 2024 £	Prior Year Restricted Funds 2024 £	Prior Year Total Funds 2024 £
Income and Endowments from:			
Donations	-	5,540	5,540
Charitable activities	-	1,008,941	1,008,941
Investments	3,571	-	3,571
Total income	3,571	1,014,481	1,018,052
Expenditure on:			
Charitable activities	-	938,433	938,433
Total expenditure	-	938,433	938,433
Net income for the year	3,571	76,048	79,619
Transfers between funds	-	-	-
Net income after transfers	3,571	76,048	79,619
Net movement in funds	3,571	76,048	79,619
Total funds brought forward	3,739	627,958	631,697
Total funds carried forward	7,310	704,006	711,316

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Accumulated funds brought forward	7,310	704,006	711,316
Recognised gains and losses before transfers	6,795	150,196	156,991
	14,105	854,202	868,307
Closing revenue funds	14,105	854,202	868,307

	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
At 1 April	-	182,504	182,504
At 31 March	-	155,206	155,206

Summary of funds	Unrestricted and Designated funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
Revenue accumulated funds	14,105	698,996	713,101
Fixed asset funds	-	155,206	155,204
Transfers	22,487	(22,487)	-
Total funds transfers	36,592	831,715	868,307

Movements in revenue and capital funds for the year ended 31 March 2025

The Oak Foundation - Balance Sheet as at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	6	155,206	182,504
Total fixed assets		155,206	182,504
Current assets			
Cash at bank and in hand		647,162	539,949
Accounts receivable		83,411	-
Total current assets		730,573	539,949
Creditors: amounts falling due within one year	7	(17,472)	(11,137)
Net current assets		713,101	528,812
Net assets		868,307	711,316
The total net assets of the charity		868,307	711,316
The total net assets of the charity are funded by the funds of the charity, as follows: -			
Restricted funds			
Restricted Revenue Funds	9	676,509	521,502
Restricted Fixed Asset Funds	9	155,206	182,504
		831,715	704,006
Unrestricted Funds			
Unrestricted Revenue Funds	9	36,592	7,310
		36,592	7,310
Total charity funds		868,307	711,316

The Oak Foundation - Balance Sheet as at 31 March 2025 - Continued

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to audit under charity act legislation, and the report of the Charities auditor is on page 8.

.....*S. Ahmed*.....

Mrs S. Ahmed - Chairperson

Approved by the board of trustees on 29 January 2026

The notes attached on pages 20 to 34 form an integral part of these accounts.

The Oak Foundation

Cash Flow Statement for the year ended 31 March 2025

		2025	2024
		£	£
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>109,528</u>	<u>117,959</u>
Cash flows from investing activities			
Interest received		6,795	3,571
Purchase of property, plant and equipment		(9,110)	(24,200)
Net cash provided by investing activities	B	<u>(2,315)</u>	<u>(20,629)</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>107,213</u>	<u>97,330</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 March 2025		107,213	97,330
Cash and cash equivalents at 1 April 2024		<u>539,949</u>	<u>442,619</u>
Cash at bank and in hand less overdrafts at 31 March		<u>647,162</u>	<u>539,949</u>

The Oak Foundation

Cash Flow Statement for the year ended 31 March 2025 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	156,991	79,619
Adjustments for :-		
Depreciation charges	36,408	40,304
Net movement in Accounts Receivable	(83,411)	-
Interest from investments	(6,795)	(3,571)
Increase in creditors, excluding loans	6,335	1,607
Net cash provided by operating activities	A 109,528	117,959

Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand at for the year ended 31 March 2025	647,162	539,949
Total cash and cash equivalents	647,162	539,949

Analysis of change in net debt

	At start of the year	Cash and Cash equivalent during the year	At end of the year
Cash	539,494	107,213	647,162
Total	539,494	107,213	647,162

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognized at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared in sterling and rounded to the nearest £1. The Oak Foundation is a Public Benefit Entity. It is an unincorporated charity registered with the Charity Commission for England and Wales.

The trust constitutes a public benefit entity as defined by FRS 102.

Assessment of Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations. Therefore, the going concern basis is dependent on the future flow of these funding streams. Accordingly, the Trustees have obtained review of funding for future periods to 31 March 2026, therefore it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Policies relating to categories of income and income recognition:

Income is included in the Statement of Financial Activities when the Charity has entitlement to the funds, receipt is probable and the amount can be measured with sufficient reliability. Income is deferred when received in advance of the period that the funder has specified the funding is for.

Donations are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is dependent on the delivery of a specific performance target by the Charity, are recognized when the Charity becomes unconditionally entitled to the grant, when the grant can be measured reliably and when it is probable that it is receivable.

The Oak Foundation contracts are over one year contracts and they are payable by London Borough of Waltham Forest and National Health Trust (NHS). The funding is dependent on the delivery of the specific targets by the Charity. The Oak Foundation is the key partner and undertakes the majority of the contracted work. If Foundation fails to provide the service required, LB Waltham Forest has the right to issue a default notice or to deduct the amount payable to Foundation. The funding is therefore only recognized when it is clear that the specified targets have been achieved.

Bank interest is included when received.

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time-related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs, direct cost and governance costs are allocated or apportioned to the applicable expenditure headings

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Allocating costs to activities

Resources Expended

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

Support costs are those costs incurred in support of expenditure on the objects of the Charity. They are apportioned based on the proportion of the management fees of each activity. Governance costs are included in support costs and are those incurred in connection with compliance with constitutional and statutory requirements.

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is:-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs – on the basis of management judgment with respect to the use of services.

Non-specific support costs - on the basis of management judgment with respect to the use of services.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

Tangible Fixed Asset

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

All assets costing more than £500 are capitalized and valued at historical cost.

Depreciation has been provided at the following rates to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	15 % reducing method
Fixture, Fitting and Equipment	25 % reducing method
Motor vehicles	25 % reducing method

A regular annual review of the likelihood of asset impairment is undertaken.

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount held and counted at the year end.

Bank balances, whether in credit or overdrawn, are shown at amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalized in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Restricted funds:

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of 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.

Designated Funds:

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Related Party Transactions

The Charity occupies premises under a lease arrangement with a family member of one of the Trustees. The lease was entered into in 2019 and the Charity has continued to use the premises for its charitable activities since that date.

During the year, rent and facilities charges amounting to £75,972 (prior year: £63,525) were paid in respect of this arrangement.

The Trustee concerned declared their interest and did not participate in any discussions or decisions relating to the lease or the ongoing rental payments. The unconflicted Trustees reviewed the arrangement and were satisfied that the terms were no more favourable than those available on the open market and that the arrangement remained in the best interests of the Charity.

During the year, no trustees or other related parties received any remuneration, benefits, or expenses from the charity. All transactions with related parties, if any, were conducted on an arm's length basis and in accordance with the charity's governing documents.

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

2 CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, which are described in note 1 above, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts 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 if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. The following judgements and estimates have had the most significant effect on amounts recognised in the financial statements.

Revenue recognition

The Charity recognises revenue from the provision of services provided through a service contract and as the activity progresses. In making its judgement as to the value of work performed, and the estimate of costs to complete the contractual services (including any foreseeable cost overruns), management consider that while there is a degree of judgement in determining these factors, there is sufficient certainty to ensure that the charity meets the requirements of FRS 102 in relation to revenue recognition.

Allowance for doubtful debts

Management undertakes a review of all new nursery children finances and a periodic review of existing nursery students to determine whether specific risks of default exist. Beyond identification of specific risks, management undertakes periodic reviews into the calculation of provisions for doubtful debts to ensure historic trends continue to provide a basis for determining a reliable estimate for such doubtful debts.

Determining residual values and useful economic lives of fixed assets

The Charity depreciates tangible assets over their estimated useful lives. The estimation of the useful lives of the asset is based on historic performance as well as expectations of future use and therefore requires estimates and assumptions to be applied by management. The actual lives of these assets can vary depending on a variety of factors, including technological innovation, product life cycles and maintenance programmes. Judgement is applied by management when determining the residual values for plant, machinery and equipment. When determining the residual value management aim to assess the amount that the company would currently obtain for the disposal of the asset, if it were already of the condition expected at the end of its useful economic life.

3 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

4 Net Surplus before tax in the financial year

	2025	2024
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	36,408	40,304
Auditors' remuneration	7,200	9,600
Number of trustees to whom benefits accrued under money	-	-
Purchase pension schemes	-	-
	<hr/>	<hr/>

5 Staff costs and emoluments

Salary costs	2025	2024
	£	£
Gross Salaries excluding trustees and key management personnel	746,629	671,473
Employer's National Insurance for all staff	52,112	44,742
Employer's operating costs of defined contribution pension schemes	-	-
	<hr/>	<hr/>
Total salaries, wages and related costs	798,741	716,215
	<hr/>	<hr/>
Numbers of full time employees or full time equivalents	2025	2024
	<hr/>	<hr/>
The average number of total staff employed in the year was	53	50
	<hr/>	<hr/>

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	48	45
Engaged on publicity activities	1	1
Engaged on fundraising activities	1	1
Engaged on management and administration	3	3

During the year, 1 staff has received the remuneration of over £60,000

During the year, Key Management Personnel received remuneration of £137,008 (2024 – 107,552)

6 Defined contribution pension scheme

The charity operates a defined contribution pension scheme, the costs of which are shown above. Any liabilities and assets associated with the scheme are shown under debtors and creditors.

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

7 Tangible fixed assets

Current Year	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	212,236	112,145	103,900	428,281
Additions	-	9,110	-	9,110
At 31 March 2025	212,236	121,255	103,900	437,391
Depreciation				
At 1 April 2024	106,948	87,653	51,176	245,777
Charge for the year	15,793	7,434	13,181	36,408
At 31 March 2025	122,741	95,087	64,357	282,185
Net book value				
At 31 March 2025	89,495	26,168	39,543	155,206
At 31 March 2024	105,288	24,492	52,724	182,504
Prior Year	Land and Buildings	Equipment	Motor Vehicles	Total
	£	£	£	£
Cost				
01 April 2023	209,236	103,945	90,900	404,081
Additions	3,000	8,200	13,000	24,200
01 April 2024	212,236	112,145	103,900	428,281
Depreciation				
01 April 2023	88,677	79,945	36,851	205,473
Charge for the year	18,271	7,708	14,325	40,304
01 April 2024	106,948	87,653	51,176	245,777
Net book value				
01 April 2024	105,288	24,492	52,724	182,504
01 April 2023	120,559	24,000	54,049	198,608

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	16,990	11,039
PAYE, NIC VAT and other taxes	-	5
Other creditors	482	93
	<u>17,472</u>	<u>11,137</u>

9 Financial commitments under operating leases

	2025	2024
	£	£
At the year end the charity had annual commitments under non-cancellable operating leases as set out below:		
Operating leases which expire:		
within one year	75,972	63,525
within two to five years	303,888	254,100
	<u>379,860</u>	<u>317,625</u>

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

10 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	-	155,206	155,206
Current Assets	31,577		698,996	730,573
Current Liabilities	(17,472)	-	-	(17,472)
Transfers	22,487	-	(22,487)	-
	36,592	-	831,715	868,307

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	-	-	182,504	182,504
Current Assets	18,447	-	521,502	539,949
Current Liabilities	(11,137)	-	-	(11,137)
	7,310	-	704,006	711,316

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

10. Change in total funds over the year as shown in Note 9, analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Funds carried forward to 2026
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	7,310	6,795	14,105
15% of total funds transferred to general reserves		22,487	22,487
Total unrestricted and designated funds	7,310	29,282	36,592
Restricted funds:-			
Restricted Fixed Asset Funds	182,504	(27,298)	155,206
National Health Services	41,881	42,798	84,679
Nursery- Adult day centre + Last year Little star	95,370	8,566	103,936
LBWF-Social Services Short Break	153,328	50,292	203,620
Direct Payments	234,983	57,860	292,843
Donation and Legacies	5,540	280	5,820
Governance Cost	(9,600)	(9,600)	(19,200)
15% of total funds transferred to general reserves	-	(22,487)	(22,487)
Asset funds reduced by net movement	-	27,298	27,298
Total restricted funds	704,006	127,709	831,715
Total charity funds	711,316	156,991	868,307

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

11 Analysis of movements in funds over the year

	Income	Expenditure	Movement in funds
	2025	2025	2025
	£	£	£
Unrestricted and designated funds: -			
Unrestricted Revenue Funds	6,795	-	6,795
15% of total funds transferred to general reserves	-	-	22,487
Restricted funds			
National Health Services	354,052	(311,254)	42,798
Nursery- Adult day centre	62,484	(53,918)	8,566
LBWF-Social Services Short Break	445,626	(395,334)	50,292
Direct Payments	304,329	(246,469)	57,860
Income from donations	280	-	280
Governance Cost	-	(9,600)	(9,600)
15% of total funds transferred to general reserves	-	-	(22,487)
	1,173,566	(1,016,575)	156,991

12 Analysis of income by activity

	2025	2024
	£	£
Activity		
Income from charitable activities		
National Health Services	354,052	243,366
Little Stars- Nursery	-	113,746
Early Years Day Care Nursery- Adult day centre	62,484	49,673
LBWF-Social Services Short Break	445,626	246,900
Direct Payments	304,329	355,256
Total Income from charitable activities	1,166,491	1,008,941

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

13 Summary of Total Income, including the items above

Charitable activities	1,166,491	1,008,941
Donations	280	5,540
Investment income	6,795	3,571
Total income as shown in the SOFA	<u>1,173,566</u>	<u>1,018,052</u>

14 Analysis of charitable expenditure by activity

Activity

	Direct costs	Support costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
National Health Services				
Direct costs	247,710	-	247,710	232,147
Employee costs not included in direct costs	-	24,821	24,821	16,467
Miscellaneous expense	-	1,715	1,715	1,348
Premises expenses	-	24,457	24,457	16,972
Administrative overheads	-	1,993	1,993	2,113
Professional fees	-	-	-	698
Financial costs	-	10,558	10,558	10,076
Total National Health Services	<u>247,710</u>	<u>63,544</u>	<u>311,254</u>	<u>279,821</u>

Activity

	Direct costs	Support costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Little Stars- Nursery				
Direct costs	-	-	-	65,255
Employee costs not included in direct costs	-	-	-	6,713
Miscellaneous expense	-	-	-	539
Premises expenses	-	-	-	6,789
Administrative overheads	-	-	-	1,260
Professional fees	-	-	-	279
Financial costs	-	-	-	4,030
Total Little Stars- Nursery	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,865</u>

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

Activity

	Direct costs	Support costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Early Years Day Care Nursery- Adult day centre				
Direct costs	40,564	-	40,564	36,514
Employee costs not included in direct costs	-	5,343	5,343	4,041
Miscellaneous expense	-	355	355	270
Premises expenses	-	5,060	5,060	3,394
Administrative overheads	-	413	413	769
Professional fees	-	-	-	140
Financial costs	-	2,185	2,185	2,015
Total Early Years Day Care Nursery- Adult day centre	40,564	13,356	53,920	47,143

Activity

	Direct costs	Support costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
LBWF-Social Services Short Break				
Direct costs	312,150	-	312,150	165,814
Employee costs not included in direct costs	-	32,443	32,443	16,309
Miscellaneous expense	-	2,247	2,247	1,348
Premises expenses	-	32,047	32,047	16,972
Administrative overheads	-	2,611	2,611	2,113
Professional fees	-	-	-	698
Financial costs	-	13,835	13,835	10,076
Total LBWF-Social Services Short Break	312,150	83,183	395,333	213,330

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

Activity

	Direct costs	Support costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Direct Payments				
Direct costs	172,569	-	172,569	201,184
Employee costs not included in direct costs	-	23,127	23,127	43,302
Miscellaneous expense	-	1,597	1,597	1,887
Premises expenses	-	22,770	22,770	23,760
Administrative overheads	-	1,855	1,855	4,968
Professional fees	-	14,720	14,720	14,467
Financial costs	-	9,830	9,830	14,106
Total Direct Payments	172,569	73,899	246,468	303,674

15 Summary of charitable costs by activity

	Direct costs	Support costs	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Total National Health Services	247,710	63,544	311,254	279,821
Total Little Stars- Nursery	-	-	-	84,865
Total Early Years Day Care Nursery- Adult day centre	40,564	13,356	53,920	47,143
Total LBWF-Social Services Short Break	312,150	83,183	395,333	213,330
Total Direct Payments	172,569	73,899	246,468	303,674
Total Governance costs	-	9,600	9,600	9,600
Total charitable expenditure	772,993	243,582	1,016,575	938,433

The basis of allocation of costs between activities is described under accounting policies.

The Oak Foundation

Notes to the Accounts for the year ended 31 March 2025

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Governance Cost	9,600	-	-	-	9,600
National Health Services	-	10,558	26,536	26,450	63,544
Nursery- Adult day centre	-	2,185	5,698	5,473	13,356
LBWF-Social Services Short Break	-	13,835	34,690	34,658	83,183
Direct Payments	-	9,830	24,724	39,345	73,899
Grand Total	9,600	36,408	91,648	105,926	243,582