

Company registration number 04503616 (England and Wales)

Charity registration number 1099813 (England and Wales)

**FRONTLINE PARTNERSHIP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

FRONTLINE PARTNERSHIP

LEGAL AND ADMINISTRATIVE INFORMATION

---

Trustees	Mr Jonathan Clayton Mrs Marian Hayton Mrs Isabella Wellington Mr Stephen Pitt Mrs Lisa Walsh	(Appointed 11 December 2024)
Secretary	Mrs Isabella Wellington	
Country of incorporation	United Kingdom (England and Wales)	04503616
Charity registration	England and Wales	1099813
Registered office	Montbazon Court Cleves Avenue Brentwood Essex CM14 4WB	
Independent examiner	M J Bushell Audit LLP Ground Floor Kings House 101-135 Kings Road Brentwood Essex CM14 4DR	

---

FRONTLINE PARTNERSHIP

CONTENTS

---

	Page
Trustees' report	1 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 22

---

## **Report of the Trustees for the year ending 30th September 2025**

The Trustees are pleased to present their annual director's report and financial statements of the charity for the year ending September 30<sup>th</sup> 2025.

We are very grateful to our staff, supporters, volunteers and partners who make it possible for Frontline Partnership to provide so many inclusive community opportunities for adults with learning disabilities. We hope you enjoy reading about our various projects and our achievements over the last twelve months.

### **Starburst Dance Nights**

Thanks to the generous support of Wipe Away those Tears and the Claire Louise Trust, the relaunch of Starburst Dance Nights has continued to go from strength to strength. Over the reporting period, four highly successful events were held with each showing a steady increase in attendance as the events become more established. The most successful took place during the summer as part of the Summer School programme, attracting over 100 attendees.



### **Summer School**

Over the summer break, we delivered a total of 10 activities and events, including dance and karaoke sessions, baking workshops, visits to an animal sanctuary, participation in the Music Man Project, a trip to the Mersea Island Festival, summer walks, and a variety of social gatherings.

The summer programme was very well received and enjoyed strong attendance throughout. These activities were designed to promote social inclusion, encourage friendship, and most importantly, provide fun and memorable experiences for all participants.



### **HoursWorth**

We would like to extend our sincere thanks to the Albert Gubay Foundation for their continued support and funding of the HoursWorth Supported Employment Project.

It has been a successful year, with 18 individuals currently employed across 19 positions. Over the course of the year, a total of 23 participants have taken part in the project. While some moved on due to personal reasons or relocation, we are pleased to report that some participants progressed into more advanced roles, enabling them to further develop their skills and broaden their experiences.



Notably, we also welcomed back a returning participant who, after significant personal change over the previous year, expressed great enthusiasm about rejoining the HoursWorth project. Their return is a testament to the positive impact and supportive environment the project continues to provide.

### **Café Art**

With funding from Essex Community Fund and The Camillia Foundation, the participants have shown meaningful progress in both their creative skills and confidence. Engagement levels have been consistently strong, we are now facilitating a class with 7 extra/new participants.

Participants are demonstrating increased independence, for example one participant is now creating art without the help of his support worker with only instruction and prompting from Frontline art tutor and volunteers. Many learners have developed their communication and decision-making skills through structured activities and choice-making opportunities that we set out in each session. One participant has shown a clearer engagement in making art, showing more expression through mark-making.

Participants have been introduced to professional processes of printmaking, and nature-based arts. This year we have exhibited for the first time in the Brentwood Art Trail and formed a partnership with Chicken & Frog to continue showing the artworks completed in our sessions. This is a 'dream come true' for one participant, who is extremely passionate in their artwork.

A successful exhibition at Brentwood library during August was well received and an opportunity for community engagement.



## **Baking**

The Baking Club offers participants the opportunity to explore a wide range of culinary skills, from baking fresh bread and preparing savoury dishes, to creating delicious cakes and desserts. Throughout the sessions participants also prepare nutritious meals that they can take home to enjoy for dinner, encouraging practical application of the skills they learn. Each week, the group comes together to discuss recipe ideas, personal preferences, and new techniques they would like to try. These discussions help shape the plan for the following sessions, ensuring that the programme remains engaging, varied, and tailored to individual interests.



Food hygiene and safety are integral components of every session. Participants revisit key hygiene practices weekly, reinforcing good habits and maintaining a high standard of cleanliness and food safety.

A key focus of the Baking Club is promoting independence and confidence in the kitchen. Participants are encouraged to complete as many elements of each task as independently as possible, with staff providing support in the least restrictive and most empowering way. This approach allows individuals to build both practical cooking skills and self-assurance, with a sense of achievement and pride in their progress.

Our Thanks for the private donations which have been a great support to this group.

## **The Music Man Project Brentwood**

It has been another successful year for The Music Man Project Brentwood, the number of regular participants in both the morning and afternoon sessions have continued to increase taking us to full capacity in the afternoon session and very near full capacity in the morning sessions. There have been changes to personnel this year which were transitioned seamlessly



and with excellent support from two volunteers, the sessions have been seen great positive outcomes.

We are truly grateful to the family of Annabelle Panesar who sadly passed away this year. Annie herself and the family wanted part of the money gifted in her memory to be given to The Music Man Project Brentwood. The money was put towards the purchase of more sets of instruments needed for the increase in participants and in the purchase of more PA equipment that is used to amplify the sound in the sessions and at our external performances. The family were invited to attend this summer's Music in The Dell performance where special thanks was given and the opportunity for them to observe the immediate impact of Annie's legacy.

With great thanks also to the Charles French Trust for the support of this project.

We have continued working partnership with venues/organisations in our pursuit of creating performance opportunities for the attendees including involvement in Tuesday Social Club events, performances in-house to Parents/Carers and friends and family members as well as performances to the children attending Bright Sparks nursery.



This summer's Music in The Dell performance was a tremendous success and a real highlight in the calendars of those who attended.

This year, a growing partnership between Havering Music School and the Music Man Project Brentwood has led to mutual referrals between children's and adult sessions. This collaboration is expected to continue expanding, supporting more people across the wider community.



## **Football**

We have enjoyed another extraordinarily successful year competing in the Essex Sociability League. The team has continued to develop in both strength and competitiveness, reflected in improved performances, increased goal scoring and a greater number of match victories. It is

evident that the consistent training and commitment from players and coaches alike are delivering positive results.

This year, we welcomed several new players who have integrated quickly and become valued members of the squad. Team chemistry has continued to strengthen, with a noticeable improvement in team spirit and a powerful sense of belonging across the group. A programme of friendly fixtures was scheduled alongside league matches, including two competitive and respectful fixtures against Hashtag Inclusive. These matches provided valuable game time following training blocks and allowed the team to test techniques and tactics developed during training sessions.



Parents and volunteers have once again played a vital role in the team's success. Their ongoing support whether from the sidelines in all weather conditions, assisting with transport to matches, or contributing to the wider off-pitch culture has been instrumental.

Overall confidence among players increased throughout the year, matches became increasingly competitive, and the positive, inclusive environment surrounding the team remained strong.

We are extremely grateful to the Health Inequalities Fund, Essex Community Foundation and Barclays for their support, which has enabled us to provide these opportunities for our players. We would also like to thank Shell for their generous contribution towards the purchase of matchday tracksuits.

### **Meet up Monday Café**

After celebrating the official launch of the new café in September 2024, there has been an array of new customers who have now become regulars, alongside some old faces. At Christmas we celebrated with over forty guests and a big Tombola, which was great fun. There were some staff changes in the new year, a new kitchen lead and kitchen support, but the HoursWorth participants coped really well, continuing to gain new skills and develop.

Experiments with new meals and themed menus have been a remarkable success. Initially starting with a Valentine's meal, followed by lots of baking to celebrate Easter.





We experimented with innovative ideas and initiatives such as smoothies and milkshakes. Not all items have been as successful as we hoped, but a great opportunity to trial new things and test the demand.



Our International holiday celebration on July 4<sup>th</sup> was well received, the busiest themed event to date, decorated with flags, balloons and table displays. Guests came dressed for the occasion with Cowboy hats which inevitably led to some impromptu line dancing.



Meet Up Monday's Café collaborated with our horticultural project, The Gates, sourcing participant-grown produce for a September Fork to Plate lunch. Whilst the food was well received, attendance was lower than usual due to the summer holiday period.

In summary the event themed meals are popular and have been well received by everyone, so something we plan to include termly.



## **The Gates Project**

We have had another productive year providing a range of different activities for our regular participants, hosting team building and work experience weeks and successfully delivering numerous fundraising events: Two Open Days, a National Garden Scheme (NGS) Day, a wreath making workshop, a dining evening and two music evenings.

Donations and Fundraising we wish to thank the following fundraisers: Ken Freeman, Dereck MacNally, Shenfield Gardening Society and all the friends of the Gates.

- **The Site Builds**

Maintenance of our site is constant and even our relatively new additions, are subject to weather and 'hard use.' Next on our list is a new kitchen. Whilst our reclaimed effort has served us well, it is no longer fit for our various events. We are in the process of raising funds through events and funding bids.

We would also like to consider a more permanent shelter covering the area between our workshop and outdoor kitchen. This we feel would extend our classroom and woodcraft activities – as well as providing better shelter at our events.



- **The Allotments**

Having revamped our allotments using ECC funding, we are able to more easily maintain them.



Climate and surrounding trees however, hinder growing activities, so we have made the decision to limit what we grow. This year, instead of harvesting veg for sale at our Summer Event, we have only grown produce to use for our jams and chutneys.



Last year we managed to secure more funding from The King Charles small grants scheme to renew and renovate in Greenhouse 1. We installed a new heated bench in greenhouse 1 and made improvements to Greenhouse 3, including installation of electrical supply. Spring 2026, we hope to be able to use the space more fully as a growing nursery and work area.

- Events

#### Wreath Making Workshop:

At Christmas we ran another Wreath Making workshop, they are always well received.



#### Open Days:

Spring and Summer Open Days are very popular and well attended. We are always rethinking our range of homemade produce and craft. This year, the team have excelled!

Following the rain during our last summer event, we decided to push the event back and rebrand it as an Autumn/ Winter Warmer. Not only has it added new interest to our Fundraising Calendar, but it has also given us an opportunity to create new ideas for sales.



#### Music Events:

This year we welcomed The Music Man Project to our site to play a set. This saw lots of participants perform to a packed audience for the first half. After a cheese and biscuit break, The Swinging Ukuleles performed. We always wrap up the year with a packed Christmas party at Bentley Village Hall. Primarily, it is a great opportunity for the team to relax together and have fun.



### Quiz Night:

A chance for the team to get together and enjoy each other's company without having to work as hard! A fantastic way to raise funds, this year we provided healthy platters and dips.

### National Garden Scheme (NGS):

We continue to open once a year to help the NGS raise funds. We donate all entrance proceeds to the charity.

### Alfresco Dining Event:

This year we held another French themed Alfresco Dining event. Whilst it provides additional life skills learning for our regular participants, and a great opportunity for people to visit and see the various developments, it is extremely hard work with our current facilities.



### Christmas & Autumn Team Building:

In preparation for our new Autumn Event, we crafted a huge variety of decorations and gifts for display and sale in our Christmas grotto area. We have really raised our 'crafting game' and hope to participate in a couple of Christmas markets next year.

What a Christmas! A week of Christmas films followed by a week of games, jumper competitions, a Christmas quiz, and lots of food. We also concluded the year with a staff and volunteer gathering.



## Work Experience:



During the Summer, we hosted another work experience for The Endeavour School. Twenty students joined us for the week. It is a great opportunity for our participants to mentor others.



- **Summary**

All in all, a very good year. The site is gradually becoming easier to manage as we develop and refurbish areas. However, maintenance is ongoing, and other aspects require renewal and refurbishment.

Our greatest challenge is the limitations of our resources and the ability to expand and keep up with the demand for the service. Most importantly, participants continue to develop skills, forge friendships, connections and continue to enjoy each other's company.

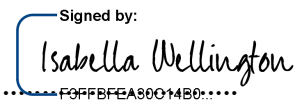
## **Financial Review 2024 – 2025**

Frontline Partnership has continued to thrive during 2024/25, recording a net positive movement of funds of £17k. This was particularly encouraging since the Music Man Project, Café Art and relaunched “Meet Up Mondays” Café all moved to new venues and/or session times at the beginning of the year. New venues brought some new staff and new participants, but everyone appears to have settled in well and project attendance has slowly climbed back up to pre-venue transition levels. Some groups have even expanded.

We are now in our second year of the three year funding award from the Albert Gubay Charitable Foundation, focussing on the Hoursworth Supported Employment initiative. Critical core support functions have also benefitted from short term grants from Bailey Thomas and Garfield Weston. Most projects were able to end the year in a positive financial position and as always we look forward to engaging with both existing and new funders in 2025/26, in order to maintain our forward momentum in the future.



The Trustees' report was approved by the Board of Trustees.

Signed by:  
  
.....FOFFBFEA80014B0:.....

Mrs Isabella Wellington

10 March 2026  
Date: .....

# FRONTLINE PARTNERSHIP

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF FRONTLINE PARTNERSHIP

---

I report to the trustees on my examination of the financial statements of Frontline Partnership (the charity) for the year ended 30 September 2025.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Signed by:



929FC8BB5E544CB...

**M J Bushell Audit LLP**

Ground Floor

Kings House

101-135 Kings Road

Brentwood

Essex

CM14 4DR 12 March 2026

Date: .....

## FRONTLINE PARTNERSHIP

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

**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

		Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £
<b>Income from:</b>									
Donations and legacies	3	64,502	-	8,084	72,586	9,887	-	4,536	14,423
Incoming resources from charitable activities	4	9,591	-	181,195	190,786	12,149	-	196,992	209,141
Fundraising events	5	-	-	-	-	2,234	-	-	2,234
Investment income	6	2,144	-	-	2,144	2,559	-	-	2,559
<b>Total income</b>		<u>76,237</u>	<u>-</u>	<u>189,279</u>	<u>265,516</u>	<u>26,829</u>	<u>-</u>	<u>201,528</u>	<u>228,357</u>
<b>Expenditure on:</b>									
Charitable activities	7	<u>46,307</u>	<u>-</u>	<u>202,036</u>	<u>248,343</u>	<u>6,708</u>	<u>-</u>	<u>228,551</u>	<u>235,259</u>
<b>Total expenditure</b>		<u>46,307</u>	<u>-</u>	<u>202,036</u>	<u>248,343</u>	<u>6,708</u>	<u>-</u>	<u>228,551</u>	<u>235,259</u>
<b>Net income/(expenditure)</b>		29,930	-	(12,757)	17,173	20,121	-	(27,023)	(6,902)
Transfers between funds		<u>(46,430)</u>	<u>-</u>	<u>46,430</u>	<u>-</u>	<u>(14,233)</u>	<u>-</u>	<u>14,233</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(16,500)</u>	<u>-</u>	<u>33,673</u>	<u>17,173</u>	<u>5,888</u>	<u>-</u>	<u>(12,790)</u>	<u>(6,902)</u>
<b>Reconciliation of funds:</b>									
Fund balances at 1 October 2024		<u>113,226</u>	<u>34,494</u>	<u>102,679</u>	<u>250,399</u>	<u>107,338</u>	<u>34,494</u>	<u>115,469</u>	<u>257,301</u>
<b>Fund balances at 30 September 2025</b>		<u>96,726</u>	<u>34,494</u>	<u>136,352</u>	<u>267,572</u>	<u>113,226</u>	<u>34,494</u>	<u>102,679</u>	<u>250,399</u>

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

# FRONTLINE PARTNERSHIP

## BALANCE SHEET

**AS AT 30 SEPTEMBER 2025**

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	11	2,703		336	
Cash at bank and in hand		269,129		254,698	
		271,832		255,034	
<b>Creditors: amounts falling due within one year</b>	12	(4,260)		(4,635)	
<b>Net current assets</b>			267,572		250,399
<b>The funds of the charity</b>					
Designated funds	16		34,494		34,494
Restricted income funds	15		136,352		102,679
Unrestricted funds	17		96,726		113,226
			267,572		250,399

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2025.

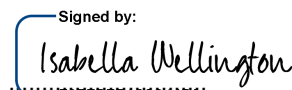
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

10 March 2026

The financial statements were approved by the trustees on .....

Signed by:  
  
 F3FFBF6A30C74B01..  
 Mrs Isabella Wellington

Company registration number 04503616 (England and Wales)



# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

---

#### 1 Accounting policies

##### Charity information

Frontline Partnership is a private company limited by guarantee incorporated in England and Wales. The registered office is Montbazou Court, Cleves Avenue, Brentwood, Essex, CM14 4WB.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Income

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

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

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

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

#### 1 Accounting policies

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

##### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.7 Financial instruments

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

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

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

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

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

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

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

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

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

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

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

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

#### 1 Accounting policies

##### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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

##### 1.9 Retirement benefits

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

#### 2 Critical accounting estimates and judgements

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

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

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	15,271	8,084	23,355	4,887	4,536	9,423
Grants	49,231	-	49,231	5,000	-	5,000
	<u>64,502</u>	<u>8,084</u>	<u>72,586</u>	<u>9,887</u>	<u>4,536</u>	<u>14,423</u>

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable activities</b>						
Activity fees	1,093	22,434	23,527	-	20,031	20,031
Café Sales	8,498	25	8,523	10,498	-	10,498
Other Sales & Income	-	491	491	1,651	743	2,394
The Gates	-	88,774	88,774	-	83,828	83,828
Other Grants	-	69,471	69,471	-	92,390	92,390
	<u>9,591</u>	<u>181,195</u>	<u>190,786</u>	<u>12,149</u>	<u>196,992</u>	<u>209,141</u>

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 5 Income from fundraising events

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	-	2,234

### 6 Income from investment income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,144	2,559

### 7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff, tutors and other costs	193,780	180,542
Staff training	1,836	1,770
Rental payments	12,457	12,363
Insurance and travel	2,111	3,050
Print, postage & stationery	1,093	1,081
Telephone	2,180	2,366
Minor equipment	3,161	2,779
Professional fees	10,708	9,297
IT costs	3,947	2,945
Advertising	239	-
Other expenses	1,227	754
Event costs	15,604	18,312
	<u>248,343</u>	<u>235,259</u>
<b>Analysis by fund</b>		
Unrestricted funds	46,307	6,708
Restricted funds	<u>202,036</u>	<u>228,551</u>
	<u>248,343</u>	<u>235,259</u>



# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

#### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	31	29
<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	188,108	176,125
Social security costs	2,854	1,793
Other pension costs	2,816	2,623
	193,778	180,541

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

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	66,421	62,079

#### 10 Taxation

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

#### 11 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	-	336
Gift aid recoverable	2,703	-
	2,703	336

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

	Notes	2025 £	2024 £
Deferred income	13	1,380	1,580
Other creditors		-	175
Accruals		2,880	2,880
		<u>4,260</u>	<u>4,635</u>

### 13 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>1,380</u>	<u>1,580</u>
Movements in the year:		
Deferred income at 1 October 2024	1,580	1,020
Released from previous periods	-	560
Resources deferred in the year	<u>(200)</u>	<u>-</u>
Deferred income at 30 September 2025	<u>1,380</u>	<u>1,580</u>

### 14 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>2,816</u>	<u>2,623</u>

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

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

#### 15 Restricted funds

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

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
	-	-	-	-	-
The Gates	43,047	89,238	(94,588)	-	37,697
Starburst Dance Nights	927	4,370	(1,939)	-	3,358
Summer School	3,915	1,522	(4,081)	-	1,355
Café Art	638	9,459	(8,161)	2,184	4,120
Baking	876	8,225	(7,366)	880	2,615
Sawyers Church	4,275	-	(4,275)	-	-
BCF Football	1,574	5,000	(5,135)	1,903	3,342
New Training Kitchen	5,000	-	-	(5,000)	-
Hoursworth	28,393	56,770	(58,101)	3,227	30,289
Health Inequality Fund	290	-	-	(290)	-
Music Man	13,744	14,695	(18,389)	-	10,051
Core Support	-	-	-	43,526	43,526
	<u>102,679</u>	<u>189,279</u>	<u>(202,036)</u>	<u>46,430</u>	<u>136,352</u>

Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
	-	-	-	-	-
The Gates	46,137	89,529	(92,619)	-	43,047
Starburst Dance Nights	917	10	-	-	927
Summer School	3,083	7,844	(7,012)	-	3,915
Café Art	1,777	9,038	(12,030)	1,853	638
Baking	-	11,385	(10,509)	-	876
Sawyers Church	30,545	-	(26,270)	-	4,275
BCF Football	937	5,191	(4,435)	(120)	1,574
New Training Kitchen	5,000	-	-	-	5,000
Hoursworth	27,072	54,067	(52,746)	-	28,393
Health Inequality Fund	-	11,624	(11,334)	-	290
Music Man	-	12,839	(11,595)	12,500	13,744
	<u>115,469</u>	<u>201,528</u>	<u>(228,551)</u>	<u>14,233</u>	<u>102,679</u>

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 16 Designated funds -

These are designated funds funds which are material to the charity's activities.

	At 1 October 2024	At 30 September 2025
	£	£
	34,494	34,494
	<u>34,494</u>	<u>34,494</u>
<b>Previous year:</b>	<b>At 1 October 2023</b>	<b>At 30 September 2024</b>
	£	£
Personnel reserve	34,494	34,494
	<u>34,494</u>	<u>34,494</u>

### 17 Unrestricted funds

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

	At 1 October 2024	Incoming resources	Resources expended	Transfers	At 30 September 2025
	£	£	£	£	£
General	71,571	66,356	(34,177)	(50,861)	52,888
Operating reserve	34,000	-	-	2,000	36,000
Montbazon	-	3,609	(5,030)	5,000	3,580
Crown/ Meet Up Mondays Café	5,086	6,272	(7,100)	-	4,258
Football (Non BBC)	2,569	-	-	(2,569)	-
	<u>113,226</u>	<u>76,237</u>	<u>(46,307)</u>	<u>(46,430)</u>	<u>96,726</u>

# FRONTLINE PARTNERSHIP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2025

#### 17 Unrestricted funds

Previous year:	At 1 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
General	52,232	16,131	5,170	(1,962)	71,571
Operating reserve	34,000	-	-	-	34,000
Montbazon	1,690	2,530	(4,449)	229	-
Crown/ Meet Up Mondays Café	4,347	8,168	(7,429)	-	5,086
Football (Non BBC)	2,569	-	-	-	2,569
Music Man	12,500	-	-	(12,500)	-
General funds	-	-	-	-	-
	<u>107,338</u>	<u>26,829</u>	<u>(6,708)</u>	<u>(14,233)</u>	<u>113,226</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2025 £
<b>At 30 September 2025:</b>				
Current assets/(liabilities)	<u>96,726</u>	<u>34,494</u>	<u>136,352</u>	<u>267,572</u>
	<u>96,726</u>	<u>34,494</u>	<u>136,352</u>	<u>267,572</u>

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
<b>At 30 September 2024:</b>				
Current assets/(liabilities)	<u>113,226</u>	<u>34,494</u>	<u>102,679</u>	<u>250,399</u>
	<u>113,226</u>	<u>34,494</u>	<u>102,679</u>	<u>250,399</u>

#### 19 Related party transactions

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