

CHILDREN AND FAMILIES LIMITED

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' ANNUAL REPORT AND GROUP FINANCIAL STATEMENTS

FOR THE PERIOD FROM THE 1 APRIL 2024 TO THE 31 MARCH 2025

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CHILDREN AND FAMILIES LIMITED 2024/25**REFERENCE AND ADMINISTRATIVE DETAILS****Charity Name**

Children and Families Limited

Charity Number

1115459

Company Number

04615904

Registered Office and Principal Address

Children and Families Limited

Seashells

Rose Street

Sheerness

Kent

ME12 1AW

Trustees/ Directors

C White

CD Jones

DJ Buckett

L Rabbatts

V Nedderman (appointed on 9/7/24)

Company Secretary

J Duncan

Senior Staff Members

J Duncan

JW Payne

I Townsend-Blazier

K Townsend-Blazier

Bankers

National Westminster Bank PLC

National Westminster House

37 Old Dover Road

Canterbury

Kent

CT1 3JB

Auditors

UHY Hacker Young

Chartered Accountants

Thames House

Roman Square

Sittingbourne

ME10 4BJ

CHILDREN AND FAMILIES LIMITED 2024/25

The trustees are pleased to present their annual report together with the consolidated financial statements of the charity and its subsidiaries for the year ending the 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

In setting our objectives and planning our activities we have given careful consideration to the Charity Commission's general guidance on public benefit. The trustees confirm that to the best of their ability they have consistently complied with their duty to have due regard to this guidance in exercising their powers and duties.

Our charitable objects are to advance the education of the public in the subject of childcare and parenting to ensure that children can: i) be healthy; ii) stay safe; iii) enjoy and achieve; iv) make a positive contribution; and v) achieve economic well-being. We seek to develop the capacity and skills of the members of the socially and economically disadvantaged community of Kent in such a way that they are better able to identify and help meet their needs and to participate more fully in society. We seek to promote general charitable purposes for the benefit of the community of Kent and the surrounding area and to provide relief from financial hardship and social and/or economic disadvantage and to advance the education of its residents of all ages and in particular to provide opportunities for the aforementioned residents to participate fully in the life of their community in ways which address and alleviate social and economic disadvantage. We also pursue the relief of unemployment for the benefit of the public in such ways as may be thought fit, including assistance to find employment.

In pursuit of our objects we have undertaken a number of activities particularly with disadvantaged communities in Kent for public benefit. This includes the delivery of registered early education and childcare, where we have worked with parents to help them, help their children to develop and thrive. We have also provided children's centre services to children and families, supporting parents of young children to keep them healthy, safe and to help them with their early learning. We have supported the delivery of other services to the community by hosting health visiting, midwifery and other important community services with a family focus. We have delivered parenting programmes such as the Solihull Approach and family support to those in need, including fuel and water advice and family financial support, helping families to manage their finances better and maximise their income to help reduce the impact of child poverty. We have provided volunteering and training opportunities, especially to parents and particularly in support of those wishing to get back into employment. Our Family Food Bank has also provided emergency food boxes to many vulnerable families across the county who have experienced financial hardship in times of crisis. Our Kent Community Pantry service has supported its members with weekly food support in Ashford, Sheerness, Sittingbourne, Folkestone, Medway and Thanet. We have also supported around one hundred and fifty charities and community organisations across Kent with surplus food through FareShare Kent, preventing food waste and helping them to maximise the social impact of surplus food.

ACHIEVEMENTS AND PERFORMANCE

Our child and family support services targeting child poverty including the Family Food Bank, the Family Finance Project, You Make the Difference and our Family Hub services helped over 39,000 family members in Kent with food, welfare & money management advice, early education, wellbeing and other family support services. The majority of our support is targeted at those families with the youngest children where child poverty is often most highly concentrated and where we believe we can have the greatest impact on ensuring children are given the best opportunities in life.

Both nurseries continued to grow the number of children they help educate and develop from 393 to 413 children. We have refurbished our premises to provide additional spaces for 0-2 year olds to help support the government expansion of the working parent childcare entitlement. We also grew our Holiday Activity & Food programmes attendance from 193 to 248 children and young people across the year. These clubs support children entitled to free school meals with 6 weeks of childcare and nutritious food, much of which we're able to source from our FareShare operation. During the year Kent County Council (KCC) announced its intention to move away from a granting to a contracting method of procurement for these services. In March 2025 we learnt that we were among the few successful organisations who tendered, to be included on the Dynamic Purchasing Scheme (DPS) that will be used from summer 2025.

Seashells continued to deliver its open access and targeted family support services throughout the year. We were contracted by KCC as a Family Hub but they failed to provide a contract for the entire year. KCC also launched a consultation in July 2024 to de-commission Seashells and our friends at Millmead as Family Hubs. We were told the only reason KCC had for doing this was to save money against a £108m budget shortfall they were anticipating for next financial year. The consultation documentation contained significant misinformation and failed to take account of the need within our operating areas and our strong performance data. We led a campaign against the proposal but the Cabinet Member for Children Young People & Education decided to end the contract nonetheless, despite very significant opposition from the community and other council members. A lot of energy was spent fighting the proposal and decision but energy was also devoted towards securing alternative funding in an attempt to mitigate the impact of the funding cut. We were successful in securing funding and this has enabled us to keep our team of highly professional and deeply committed family staff.

We have continued our work with Swale Borough Council on the Household Support Fund, to deliver food support and provide pre-paid cards worth £100 across Swale, to help people with their fuel costs during the cost of living crisis. This work delivered £112,000 of financial support directly to those in need.

The Family Food Bank delivered 10,173 food boxes (11,129 boxes in 2024) to families in crisis across Kent and Medway. These food boxes represented 142 tonnes of food, providing 339,100 meals. This was an 8.6% decrease on the previous year.

Our most significant food focussed service FareShare Kent, saw an increase in the surplus food it redistributed to 1,000 tonnes (814 tonnes in 2024). This was largely due to opening up our operation on Saturdays to increase the amount of food we could accept and further progress being made with

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our local food sourcing efforts. The number of charities and community organisations we worked with increased slightly to 155 organisations during the year (142 in 2024).

Kent Community Pantry continued to provide food to vulnerable communities for a very low membership fee and we increased from 4 to 6 pantries by adding a new location in Folkestone.

Our achievements have only been possible thanks to the continuing dedication and commitment of our staff and volunteers, who donated 29,415 hours (34,529 in 2024). We are also indebted to the many food partners, funders, public bodies and individuals who have supported our work over the last year. Our sincere thanks and appreciation goes to them all for helping us to help the children, families and charities we are here to support.

FINANCIAL REVIEW

The Trustees are reporting a 2025 surplus of £431,729 (2024: surplus of £436,038). The financial KPIs that the Trustees monitor include: i) the level of debtors; ii) the level of the general free reserve.

Reserves Policy

The total reserves at the period end were £3,391,223 of which £659,609 were restricted funds leaving £2,731,614 available for the general purposes of the charity.

Of this the charity has designated funds that include a fixed assets fund of £641,811, a building reserve of £270,930, a redundancy fund of £187,273, a family support fund of £330,000 and a food poverty reserve of £886,263. This leaves general free reserves of £415,337.

In the Trustees' view, the charity's reserves should provide it with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The Trustees have therefore decided to maintain funds as follows:

Designated Fixed Assets Reserve Fund (2025: £641,811) – This fund will be set aside to identify the net book value of our fixed assets.

Designated Building Reserve Fund (2025: £270,930) – This fund will be held for essential future expenditure on the charity's property and in particular the Seashells building. The fund will be increased by an amount of not less than £10,000 annually in any year that the group makes an unrestricted surplus.

Designated Redundancy Reserve Fund (2025: £187,273) – This fund will be calculated annually to ensure funds are available to meet any redundancy liabilities in the event of the organisation being wound up.

Designated Family Support Reserve Fund (2025: £330,000) – This fund will be set aside to help ensure the future stability and sustainability of child and family services.

Designated Food Poverty Reserve Fund (2025: £886,263) – This fund will be set aside using surplus funds generated by FareShare Kent, to help ensure the future sustainability and growth of FareShare Kent and other food related services.

CHILDREN AND FAMILIES LIMITED 2024/25

General Free Reserve Fund (2025: £415,357) – This fund will be held to ensure the future stability and sustainability of operations during any periods of unforeseen difficulty. The Trustees will aim to maintain this fund at 3 to 6 months of annual turnover.

Risk Management

The Board of Directors meets at least four times a year and receives financial, performance, risk and activity reports. Operations are insured and include but are not limited to: Employers Liability, Public Liability, Professional Indemnity, Directors Indemnity, Buildings, Motor Vehicle and Legal Expenses. In addition, we contract for the provision of health and safety and employment law advice. We also undertake a biennial external safeguarding review and continue to reaccredit with Cyber Essentials each year.

The principal risks identified by the Board on the 11th February 2025 included: i) recruitment and retention ii) the lease for one of our properties. We review and record our risks Annually in a Risk Register, assessing their probability, impact and the means by which we can mitigate against them. We also undertake regular risk assessments for our activities.

Plans for Future Periods

We will continue to seek resources to ensure an adequate support service is provided to families in Sheerness in particular but also further afield. We will seek to expand Kent Community Pantry into new locations organically and will seek to increase the food we're able to redistribute through FareShare Kent by procuring an 18T truck.

We will continue to adapt our services and how they're targeted, to ensure that we're able to respond effectively to changing needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing Document and Constitution**

Children & Families Limited is a not for profit company limited by guarantee that was formed on the 12th December 2002 and was registered as a charity with the Charity Commission on the 20th July 2006. The charity is governed by its Memorandum & Articles of Association and managed by its Board of Directors who are also the Trustees for the purposes of charity law. The Board has overall control of the charity.

Trustee Appointment

One director/trustee retired and one was appointed during the period. Any person legally entitled and willing to act as a Company Director and Trustee may be appointed to the Board and all applications are duly considered and agreed by the Board in the best interests of the charity. The Company Secretary inducts new Trustees into the charity and also informs them of suitable training opportunities that will support them in their role as a Trustee.

CHILDREN AND FAMILIES LIMITED 2024/25**Organisational Structure**

The Board of Directors has four members with equal rights under the Memorandum and Articles of Association. Children & Families Limited is the charitable parent company of three wholly owned subsidiary companies. The subsidiaries are Children & Families Childcare Ltd, Children & Families Children's Centres Ltd and FareShare Kent CIC. As parent of the subsidiaries, Children & Families Limited is a Corporate Director of each and appoints at least two natural persons from its Board to serve as Directors on each. The Company Secretary and Chief Executive Officer of Children & Families Limited also acts in these roles for each of the subsidiaries. The Board of Directors meets quarterly and sets the strategic direction and policy of the charity and group of companies under its control.

Pay Policy for Senior Staff

The board of Trustees aim to pay senior staff a fair salary that is competitive within the charity sector and proportionate to the complexity of each role. The Trustees are responsible in line with our charitable objectives based on the principle staff are paid an appropriate salary to attract and retain people with the leadership, experience, knowledge and skills required to lead the group.

Child Protection

As a children's charity the protection of children is our paramount concern. We have strict and comprehensive safeguarding and child protection policies, procedures and mechanisms in place to protect children from harm. We employ safe recruitment practices and ensure thorough vetting of staff including the use of enhanced DBS disclosures. Staff are trained in child protection awareness and are supported by Designated Safeguarding Leads who ensure the safety of children within services. We audit these measures internally each year and biennially engage external consultants to audit these as well for additional assurance.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The charity trustees (who are also directors of Children and Families Limited for the purposes of company law) are responsible for preparing the trustee's annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

CHILDREN AND FAMILIES LIMITED 2024/25

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing their preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to our Auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees

Auditors

UHY Hacker Young were reappointed as the charity's auditors during the year.

Small Company Exemptions

This report has been prepared in accordance with the special provisions relating to small companies within Part 415A of the Companies Act 2006.

Approved by the Board and signed on its behalf by:



L Rabbatts - Chair

Date: 22nd July 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHILDREN AND FAMILIES LIMITED

Opinion

We have audited the financial statements of Children and Families Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Group Statement of Financial Activities, the Group and Charity Balance Sheets, Group and Charity Statements of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 statement 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 group or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the Director's Report for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, which is included in the trustees' report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out on page 8 the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

How the audit was considered capable of detecting irregularities, including fraud:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the group and parent charitable company through discussions with management, and from our commercial knowledge and experience in the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the accounts or the operations of the group and parent charitable company, including the Charities Act 2011 and the Companies Act 2006;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting correspondence; and
- identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's accounts to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

UHY Hacker Yang

Tracey Moore BFP ACA (Senior Statutory Auditor)
For and on behalf of UHY Hacker Young
Chartered Accountants and Statutory Auditors

Thames House
Roman Square
Sittingbourne
Kent. ME10 4BJ

Date: 25 July 2025

**GROUP STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
INCOME					
Donations		201	76,307	76,508	91,354
Income from charitable activities					
Grants receivable	2	138,986	480,480	619,466	769,215
Fees receivable		1,976,680	41,515	2,018,195	1,617,836
Rent and service charges receivable		80,277	-	80,277	88,409
Other income		60,008	281	60,289	171,946
Investment income		79,551	-	79,551	69,582
Total Income		2,335,703	598,583	2,934,286	2,808,342
EXPENDITURE					
Expenditure on charitable activities	4	1,996,737	505,820	2,502,557	2,372,304
Total Expenditure		1,996,737	505,820	2,502,557	2,372,304
Net income for the year		338,966	92,763	431,729	436,038
Gross transfers between funds	16 & 17	29,905	(29,905)	-	-
Net Movement in Funds		368,871	62,858	431,729	436,038
Reconciliation of funds					
Total funds brought forward		2,362,743	596,751	2,959,494	2,523,456
Total funds carried forward		2,731,614	659,609	3,391,223	2,959,494

The statement of financial activities includes all gains and losses recognised during the year.

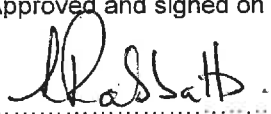
**BALANCE SHEETS
AS AT 31 MARCH 2025**

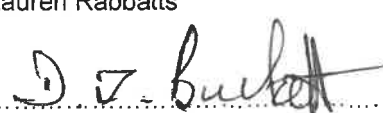
	Notes	Group		Charity	
		31st March 2025 £	31st March 2024 £	31st March 2025 £	31st March 2024 £
Non Current Assets					
Tangible Fixed Assets	10	641,811	490,708	377,016	194,354
Investments	11	-	-	104	104
		<u>641,811</u>	<u>490,708</u>	<u>377,120</u>	<u>194,458</u>
Current Assets					
Debtors	12	115,269	203,137	26,175	62,825
Cash at bank and in hand		<u>2,918,006</u>	<u>2,656,088</u>	<u>2,913,815</u>	<u>2,651,286</u>
		3,033,275	2,859,225	2,939,990	2,714,111
Creditors: Amounts falling due within one year	13	<u>176,225</u>	<u>259,760</u>	<u>377,510</u>	<u>307,295</u>
Net Current Assets		<u>2,857,050</u>	<u>2,599,465</u>	<u>2,562,480</u>	<u>2,406,816</u>
Total assets less current liabilities		<u>3,498,861</u>	<u>3,090,173</u>	<u>2,939,600</u>	<u>2,601,274</u>
Creditors: Amounts falling due after one year	14	33,796	63,836	-	-
Provisions for Liabilities	15	73,842	66,843	-	-
Net Assets		<u><u>3,391,223</u></u>	<u><u>2,959,494</u></u>	<u><u>2,939,600</u></u>	<u><u>2,601,274</u></u>
Represented by:-					
Funds					
Unrestricted	16	2,731,614	2,362,743	2,279,991	2,004,523
Restricted	17	<u>659,609</u>	<u>596,751</u>	<u>659,609</u>	<u>596,751</u>
Total Funds		<u><u>3,391,223</u></u>	<u><u>2,959,494</u></u>	<u><u>2,939,600</u></u>	<u><u>2,601,274</u></u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The notes on pages 17 to 31 form part of these accounts.

Approved and signed on behalf of the Board for issue on 22nd July 2025 by:


.....
Lauren Rabbatts


.....
David Buckett
Company Registration No. 04615904

**STATEMENT OF CASH FLOWS AND CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Group 31st March 2025 £	31st March 2024 £	Charity 31st March 2025 £	31st March 2024 £
Cash used in operating activities	23	387,122	376,010	373,200	350,434
Cash flows from investing activities					
Interest income		79,551	69,582	79,551	69,582
Purchase of tangible fixed assets		(204,755)	(35,098)	(190,222)	(1,355)
Sale proceeds of tangible fixed assets		-	-	-	-
Cash provided by (used in) investing activities		(125,204)	34,484	(110,671)	68,227
Increase (decrease) in cash		261,918	410,494	262,529	418,661
Cash at the beginning of the year 1 April 2024		2,656,088	2,245,594	2,651,286	2,232,625
Cash at the end of the year 31 March 2024		2,918,006	2,656,088	2,913,815	2,651,286
Cash and cash equivalents consist of:					
Cash at bank and in hand		2,918,006	2,656,088	2,913,815	2,651,286

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

1 Accounting Policies**a) General information and basis of preparation**

The address of the registered office is Seashells, Rose Street, Sheerness, Kent ME12 1AW.

The nature of the charity's operation and principal activities are the advancement of the education of the public in the subject of childcare and parenting.

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. Having reviewed the loss of the KCC funding which has been replaced by other funding, as disclosed in their report, the trustees can confirm their assumption that the charity is still a going concern and no significant uncertainty exists in this respect.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Volunteers

The charity relies heavily on its volunteers to allow it to carry out the wide variety of work that it does, across its diverse range of services.

The charity benefits greatly from the involvement and enthusiastic support of its volunteers. These include General Volunteers, Corporate Volunteers and our Trustees. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of volunteers is not included in the financial statements.

c) Income and Debtors

Income is recognised when the charity or its subsidiaries has entitlement to the funds, any performance conditions have been met or are fully in the control of the charity or its subsidiaries, there is a significant certainty that receipt is probable and the amount can be measured reliably. These resources represent fees receivable during the year, in addition to grants receivable from various organisations. Where gifts are received of goods and services these are included as donations received at their estimated market value.

Debtors are recognised at the settlement amount less any discount agreed. Prepayments are valued at the amount prepaid after taking into account any discounts.

d) Tangible Fixed Assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Items donated for ongoing use by the charity in carrying out its activities are recognised as tangible fixed assets and the corresponding gain recognised as income from donations within the SOFA.

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

1 Accounting Policies (continued)

Depreciation is calculated so as to write off the cost of fixed assets over the expected useful economic lives of the assets concerned. The rates used are as follows:-

Leasehold improvements	Over the period of the Lease or 20% on Cost
Office equipment	20% on Cost
Computer equipment	33% on Cost
Craft and gardening equipment	20% on Cost
Motor Vehicles	25% on Cost

The Trustees have elected not to depreciate freehold land and buildings. This decision is based on the judgement that the residual value of these assets is estimated to be higher than their cost. The trustees review the residual values annually to ensure that this judgement remains appropriate.

e) Investments

Investments comprise investments in subsidiaries which are measured at cost less impairment.

f) Expenditure and Creditors

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered as the charity and one of its subsidiaries are not registered for VAT.

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

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Creditors and provisions are recognised at their settlement value less any discounts where the charity has a present obligation from a past event that will probably result in the transfer of funds to a third party and the amount can be measured reliably.

g) Fund Accounting

Unrestricted funds are incoming resources receivable or generated from the objects of the charity without further specified purpose and are available in general funds.

Designated funds are unrestricted funds earmarked by the Trustees for a particular purpose.

Restricted funds are to be used for specific purposes as laid down by the donor, expenditure which meets these criteria is charged to the fund, together with a transfer which represents an estimate of support costs and management and administration costs.

h) Operating leases

Lease payments under operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as an expense in the period in which they are incurred.

i) Financial instruments

The charity has only basic financial instruments recognised at transaction value.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025****1 Accounting Policies (continued)****j) Pensions benefits**

All eligible employees of the company are automatically enrolled into the NEST defined contribution scheme. Employees are then able to exercise their right to opt out completely or to elect to have the company's contributions paid into their own personal pension plans provided their own scheme is approved by the Pensions Regulator. Employees contract directly with NEST or their own provider. The company pays the minimum contribution required by the Pensions Regulator and acts as agent for no charge in collecting and paying over employee pension contributions. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the relevant scheme. The charge for the year was £36,244 (2024: £36,181). The amount outstanding to pension providers at the year end was £8,004 (2024: £6,569).

k) Basis of consolidation

These financial statements consolidate the results of the charity and its wholly owned subsidiaries Children and Families Childcare Limited, FareShare Kent C.I.C. and Children and Families Children's Centres Limited on a line by line basis. A separate Statement of Financial Activities, or income & expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by Section 408 of the Companies Act 2006. The net movement in funds for the charity was £338,326 (2024: £321,209).

Exemption from the requirement to disclose transactions between the charity and its subsidiary companies has been taken under Section 33.1A of FRS102 as the transactions occur between wholly owned members.

l) Judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values 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 key judgements and sources of estimation in these financial statements are as follows:

Dilapidations

The financial statements recognises a provision for dilapidations in respect of leased premises. This provision is based on an estimate of the costs that will be incurred to restore the properties to their original condition at the end of the lease term. The estimate is reviewed annually and adjusted as necessary based on the latest available information.

Service charge costs

In addition, the financial statements includes an estimate for service charge costs that have not yet been invoiced by the landlord but are included in the lease agreement. This estimate is based on historical service charge costs and any known changes to the service charges. The estimate is reviewed annually and adjusted as necessary based on the latest available information.

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

2 Grants Receivable

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
BAE Systems Limited	-	3,500	3,500	3,500
Colyer-Ferguson Charitable Trust	-	10,000	10,000	10,000
Community Fund	-	138,623	138,623	116,609
Community Organisations Cost of Living Fund	-	-	-	60,226
FareShare	138,570	-	138,570	209,861
Involve Kent	-	1,000	1,000	-
Kent Community Foundation	-	-	-	9,000
Kent County Council	166	-	166	3,000
Million Hours Fund	-	-	-	9,960
National Lottery Awards For All	-	-	-	9,800
Queenborough Fishery Trust	-	4,000	4,000	-
SE Trains Limited	-	48,014	48,014	-
Sheerness Town Council	-	500	500	-
Southern Gas Networks	-	-	-	24,985
Southern Housing	-	10,000	10,000	9,918
Swale Borough Council	250	264,843	265,093	302,356
	138,986	480,480	619,466	769,215

In 2024 income from grants receivable was £769,215 of which £631,891, was attributable to restricted income and £137,324 to unrestricted income.

3 Income and Expenditure of Trading Subsidiaries

The charity owns the whole of the issued share capital of Children and Families Childcare Limited. Company number 07600925. The results of this company are summarised below:

	2025 £	2024 £
Turnover	1,231,748	982,681
Direct costs	987,318	891,491
	244,430	91,190
Administrative expenses	19,043	15,720
Operating Profit	225,387	75,470
Distribution paid to charity under gift aid	(24,929)	-
Retained in subsidiary	200,458	75,470
	2025 £	2024 £
Assets	342,734	142,156
Liabilities	114,716	114,596
	228,018	27,560

The aggregate of assets, liabilities and funds was:

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

3 Income and Expenditure of Trading Subsidiaries (continued)

Represented by:

Ordinary shares of £1 each	2	2
Profit and loss account	228,016	27,558
Total funds	228,018	27,560

The charity owns the whole of the issued share capital of FareShare Kent C.I.C. Company number 08659808.
The results of this company are summarised below:

	2025 £	2024 £
Turnover	651,366	690,454
Direct costs	449,608	387,261
	201,758	303,193
Administrative expenses	88,758	118,773
Operating Profit	113,000	184,420
Distribution paid to charity under gift aid	(209,155)	(132,763)
Retained in subsidiary	(96,155)	51,657

The aggregate of assets, liabilities and funds was:

	2025 £	2024 £
Assets	347,174	502,766
Liabilities	133,530	192,967
	213,644	309,799

Represented by:

Ordinary shares of £1 each	100	100
Profit and loss account	213,544	309,699
Total funds	213,644	309,799

The charity owns the whole of the issued share capital of Children and Families Children's Centres Limited.
Company number 08953232. The results of this company are summarised below:

	2025 £	2024 £
Turnover	232,143	280,778
Direct costs	206,946	244,132
	25,197	36,646
Administrative expenses	29,329	31,679
Operating (Loss)/Profit	(4,132)	4,967
Distribution paid to charity under gift aid	(6,768)	(17,265)
Retained in subsidiary	(10,900)	(12,298)

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

3 Income and Expenditure of Trading Subsidiaries (continued)

The aggregate of assets, liabilities and funds was:	2025 £	2024 £
Assets	59,771	74,505
Liabilities	<u>49,706</u>	<u>53,540</u>
	<u>10,065</u>	<u>20,965</u>
Represented by:		
Ordinary shares of £1 each	2	2
Profit and loss account	<u>10,063</u>	<u>20,963</u>
Total funds	<u>10,065</u>	<u>20,965</u>

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

4 Total Expenditure

Charitable activities Provision of children and family services	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Grants payable	-	750	750	-
Staff costs	1,238,352	237,440	1,475,792	1,330,070
Training and recruitment	7,474	1,233	8,707	12,178
Delivery fleet, staff travel and subsistence	48,974	666	49,640	45,789
Activities, materials and consumables	25,486	242,562	268,048	283,602
Catering	23,703	117	23,820	23,455
Light and heat	53,988	1,657	55,645	67,296
Cleaning	22,361	319	22,680	18,361
Insurances	38,682	853	39,535	39,599
Rent and rates	68,878	6,442	75,320	78,877
Postage, printing and stationery	5,833	27	5,860	9,155
Telephone and internet charges	5,454	1,156	6,610	5,170
Repairs and renewals	61,149	10,115	71,264	51,553
Subscriptions	879	-	879	623
Depreciation	53,652	-	53,652	72,798
Loss on disposal of fixed assets	-	-	-	-
Support costs				
Staff costs	284,464	-	284,464	249,016
Training and recruitment	72	-	72	419
Staff travel and subsistence	405	144	549	104
Advertising	4,968	-	4,968	2,804
Postage, printing and stationery	3,797	-	3,797	3,908
Equipment hire and maintenance	15,659	2,042	17,701	15,768
Bad debts	6,428	-	6,428	11,852
Legal and professional	6,195	54	6,249	11,592
Sundry expenses	895	13	908	855
Bank charges	8,447	230	8,677	6,749
Governance costs				
Staff costs	-	-	-	19,522
Staff travel and subsistence	293	-	293	593
Courses and conferences	619	-	619	1,171
Subscriptions	-	-	-	-
Auditors' remuneration - audit of the financial statements	9,630	-	9,630	9,425
	<u>1,996,737</u>	<u>505,820</u>	<u>2,502,557</u>	<u>2,372,304</u>

In 2024 expenditure from charitable activities was £2,372,304 of which £559,868 was attributable to restricted expenditure and £1,812,436 to unrestricted expenditure.

The auditors' received no remuneration for non-audit and other services (2024: £Nil).

5 Trustee Emoluments

As in previous years no trustee has received any remuneration or benefits-in-kind. Also in this year none (2024 - one) of the trustees have been reimbursed for any expenses (2024- £51).

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

6 Information on Employees

	Total 2025 £	Total 2024 £
Staff costs are made up as follows:-		
Wages and salaries	1,636,425	1,492,543
Social Security costs	87,587	69,884
Pension costs	36,244	36,181
	<u>1,760,256</u>	<u>1,598,608</u>

No retirement benefits were accruing for directors (2024: none).

The number of employees whose total emoluments amounted to over £60,000 in the year were as follows:

	Number	Number
£70,001 - £80,000	<u>1</u>	<u>1</u>

The average number of employees during the period calculated on the basis of headcount, was made up as follows:-

Provision of child and family services	63	60
Support and administration	<u>13</u>	<u>14</u>
	<u>76</u>	<u>74</u>

The key management personnel of the parent charity and the group comprise the trustees, the Chief Executive Officer, the Group Accountant, the Head of Development and the Family Services Manager. The total employee benefits of the key management personnel were £250,584 (2024: 251,539).

7 Net Surplus for the Year

	2025 £	2024 £
The net surplus for the year is stated after charging:-		
Operating leases - buildings	57,643	51,877
Depreciation of tangible fixed assets	53,652	72,798
Auditors remuneration	<u>9,630</u>	<u>9,425</u>

8 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Part 10 of the Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. No tax charge has arisen in the year.

9 Legal status

Children and Families Limited is a company limited by guarantee. Every member undertakes to contribute such amounts as may be required, not exceeding £10 in the event of the company being wound up. The company has no share capital and is registered as a charity.

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

10 Tangible Fixed Assets - Group	Freehold property	Leasehold improvements	Motor vehicles	Equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2024	185,560	330,830	186,206	312,384	1,014,980
Additions	3,839	190,222	-	10,694	204,755
Disposals	-	-	-	-	-
As at 31 March 2025	189,399	521,052	186,206	323,078	1,219,735
Depreciation					
As at 1 April 2024	-	131,004	128,814	264,454	524,272
Disposals	-	-	-	-	-
Charge for the year	-	7,142	28,945	17,565	53,652
As at 31 March 2025	-	138,146	157,759	282,019	577,924
Net Book Value					
As at 31 March 2025	189,399	382,906	28,447	41,059	641,811
As at 31 March 2024	185,560	199,826	57,392	47,930	490,708
10 Tangible Fixed Assets - Charity	Freehold property	Leasehold improvements	Motor vehicles	Equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2024	-	309,815	-	133,673	443,488
Additions	-	190,222	-	-	190,222
Disposals	-	-	-	-	-
As at 31 March 2025	-	500,037	-	133,673	633,710
Depreciation					
As at 1 April 2024	-	120,398	-	128,736	249,134
Disposals	-	-	-	-	-
Charge for the year	-	5,026	-	2,534	7,560
As at 31 March 2025	-	125,424	-	131,270	256,694
Net Book Value					
As at 31 March 2025	-	374,613	-	2,403	377,016
As at 31 March 2024	-	189,417	-	4,937	194,354

Asset Under Contruction

Included in additions to leasehold improvements is a community building under construction which had cost £36,867 (2024: £nil) at the balance sheet date . Depreciation will be applied once the building is finished in the next financial year.

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

11 Fixed Asset Investments - Charity

	2025	2024
	£	£
Investment in group companies	104	104

The investment in group companies represents 100% shareholdings in Children and Families Childcare Limited, FareShare Kent C.I.C. and Children and Families Children's Centres Limited all incorporated in England and Wales.

12 Debtors

	Group		Charity	
	31st March	31st March	31st March	31st March
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	57,795	102,816	9,988	2,764
Other debtors	15,362	29,888	-	5,550
Prepayments	42,112	70,433	16,187	54,511
	<u>115,269</u>	<u>203,137</u>	<u>26,175</u>	<u>62,825</u>

13 Creditors: Amounts falling due within one year

	Group		Charity	
	31st March	31st March	31st March	31st March
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	17,872	111,046	5,232	49,046
Amounts owed to group companies	-	-	342,185	236,893
Taxation and social security	26,838	21,254	9,444	5,855
Other creditors	34,724	38,958	6,734	6,500
Accruals & deferred income	96,791	88,502	13,915	9,001
	<u>176,225</u>	<u>259,760</u>	<u>377,510</u>	<u>307,295</u>

Unrestricted income relating to services that have not been provided at the balance sheet date are reported as a liability. As the service is delivered over time it is recognised as income in the SOFA.

14 Deferred Income

Deferred income comprises government funding and grants received in advance at the end of the financial year.

	Less than one year		Over one year	
	Group	Charity	Group	Charity
	£	£	£	£
Balance as at 1st April 2024	75,350	-	63,836	-
Amount received in year	47,324	-	-	-
Amount released to income earned from charitable activities	(54,603)	-	(30,040)	-
Balance as at 31 March 2025	<u>68,071</u>	<u>-</u>	<u>33,796</u>	<u>-</u>

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

15 Provisions for Liabilities

	Dilapidations £	Service Charges £	Total £
Balance as at 1st April 2024	8,200	58,643	66,843
Charged to income and expenditure	-	8,040	8,040
Utilised in year	-	(1,041)	(1,041)
	<u>8,200</u>	<u>65,642</u>	<u>73,842</u>
Balance as at 31 March 2025	8,200	65,642	73,842

As part of the Group's property leasing arrangements there is an obligation to repair damages which incur during the life of the lease, such as wear and tear. The cost has been charged to income and expenditure as the obligation arose. The provision is expected to be utilised when the landlord calculates and demands payment for dilapidations.

In addition, a provision has been set aside for anticipated future service charge liabilities. The cost is charged to income and expenditure as the obligation arises. The provision is expected to be utilised when the landlord calculates and demands payments of service charge amounts.

16 Unrestricted Funds

	Balance at 01 04 24 £	Income £	Expenditure £	Transfers £	Balance at 31 03 25 £
Designated funds:					
Fixed assets fund	-	-	-	641,811	641,811
Building reserve fund	260,930	-	-	10,000	270,930
Redundancy reserve fund	186,060	-	-	1,213	187,273
Family support fund	-	-	-	330,000	330,000
Food poverty fund	773,263	-	-	113,000	886,263
General funds	<u>1,142,490</u>	<u>2,335,703</u>	<u>(1,996,737)</u>	<u>(1,066,119)</u>	<u>415,337</u>
	<u>2,362,743</u>	<u>2,335,703</u>	<u>(1,996,737)</u>	<u>29,905</u>	<u>2,731,614</u>
	<u>2,362,743</u>	<u>2,335,703</u>	<u>(1,996,737)</u>	<u>29,905</u>	<u>2,731,614</u>
	Balance at 01 04 23 £	Income £	Expenditure £	Transfers £	Balance at 31 03 24 £
Designated funds:					
Building reserve fund	250,930	-	-	10,000	260,930
Redundancy reserve fund	146,587	-	-	39,473	186,060
Food poverty fund	588,843	-	-	184,420	773,263
General funds	<u>1,091,174</u>	<u>2,011,540</u>	<u>(1,812,436)</u>	<u>(147,788)</u>	<u>1,142,490</u>
	<u>2,077,534</u>	<u>2,011,540</u>	<u>(1,812,436)</u>	<u>86,105</u>	<u>2,362,743</u>
	<u>2,077,534</u>	<u>2,011,540</u>	<u>(1,812,436)</u>	<u>86,105</u>	<u>2,362,743</u>

The fixed assets fund is set aside to identify the net book value of the group's fixed assets.

The building reserve fund is money set aside to cover possible major expenditure required on the charity's property.

The redundancy reserve fund is additional money put aside for Statutory Redundancy Pay for all applicable group employees at the balance sheet date.

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

16 Unrestricted Funds (continued)

The family support fund represents funds set aside to help ensure the future stability and sustainability of child and family services.

The food poverty fund is money set aside to help ensure the future sustainability and growth of FareShare Kent and other food poverty related services.

17 Restricted Funds	Balance at 01 04 24 £	Income £	Expenditure £	Transfers £	Balance at 31 03 25 £
Colyer Fergusson Charitable Trust	7,312	10,197	(12,509)	-	5,000
Southern Housing	6,069	10,000	(8,888)	-	7,181
Million Hours Fund (Making Waves)	4,122	-	(4,122)	-	-
Home Advisor Capital Fund	2,730	-	(2,150)	2,000	2,580
Household Support Fund	-	255,593	(238,593)	(17,000)	-
Home Adviser Revenue Fund	-	-	(6,380)	42,353	35,973
Southern Gas Network	12,476	-	-	(12,476)	-
Fuel and Water - Swale BC	14,877	-	-	(14,877)	-
Imagination Library	2,431	281	(391)	-	2,321
FareShare Kent	-	19,165	(19,165)	-	-
Sheerness Town Council	-	500	(500)	-	-
Community Fund	-	119,718	(119,718)	-	-
Family Foodbank	546,734	122,125	(111,819)	-	557,040
Community Building	-	29,905	-	(29,905)	-
South Eastern Trains	-	48,014	-	-	48,014
Swale Member Grant	-	2,250	(750)	-	1,500
	<u>596,751</u>	<u>617,748</u>	<u>(524,985)</u>	<u>(29,905)</u>	<u>659,609</u>
	Balance at 01 04 23 £	Income £	Expenditure £	Transfers £	Balance at 31 03 24 £
Colyer Fergusson Charitable Trust	-	10,000	(2,688)	-	7,312
Southern Housing	-	9,918	(3,849)	-	6,069
Million Hours Fund (Making Waves)	-	9,960	(5,838)	-	4,122
KCF Core Costs Grant	-	4,000	(4,000)	-	-
Awards For All	-	9,800	(6,482)	(3,318)	-
West Area Energy Packs	3,940	-	(1,500)	290	2,730
Helping Hands	1,572	-	(1,122)	(450)	-
Household Support Fund	-	277,535	(277,535)	-	-
Southern Gas Network	-	24,985	(12,509)	-	12,476
Power Partners	2,312	-	(2,472)	160	-
Fuel and Water - Orchard Community	656	-	(656)	-	-
Fuel and Water - Swale BC	357	17,571	(3,051)	-	14,877
Imagination Library	3,111	149	(829)	-	2,431
FareShare Kent	-	82,787	-	(82,787)	-
Community Fund	-	116,609	(116,609)	-	-
Family Foodbank	433,974	233,488	(120,728)	-	546,734
	<u>445,922</u>	<u>796,802</u>	<u>(559,868)</u>	<u>(86,105)</u>	<u>596,751</u>

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

17 Restricted Funds (continued)

Colyer Fergusson Charitable Trust

Funding to deliver the aquatots service which aims to promote water safety to children and families living across the Isle of Sheppey.

Southern Housing

Funding received to support the Kemsley, Sittingbourne Community Pantry.

Million Hours Fund (Making Waves)

A youth based project aimed at supporting and empowering young people in Sheerness to have better opportunities in life by providing services and activities they would like to engage in.

Home Advisor Capital Fund

Funding for utility saving measures such as winter warm packs and fuel and water efficiency packs to support people across Swale.

Household Support Fund

Funding to provide support to vulnerable households through the distribution of digital pre-paid cards to help with utility costs and though food support. The transfers to the Home Advisor Funds is the amount of funding received within the total to support our related energy work.

Home Adviser Revenue Fund

This grant funding enables us to deliver the Fuel and Water Home Adviser service to local residents in need of utility advice, support and fuel vouchers, and assists with money management, budgeting and debt advice.

Imagination Library

For families approaching eligibility for 'free for two', we undertake face to face book corner visits and enrol them onto the Imagination Library, through which they receive a free new children's book each month.

FareShare Kent

Funds received from FareShare UK to contribute towards the cost of employing a Regional Food Sourcing Officer and various warehouse improvements.

Sheerness Town Council

Funding to support our Cycle to Re-cycle event, where free bike helmets will be provided to everyone who purchases a recycled bike

Community Fund

Funding received from the National Lottery for a project working with families, with a particular focus on community safety, early years education, health & wellbeing, community engagement and family finances.

Family Foodbank

The Family Food Bank gives food boxes to families in crisis identified by workers in the community. We're able to support families across Kent and Medway through approximately 80 distribution centres.

Community Building

Funding to build and develop our community building under construction. The transfer against this project in the accounts represents the capitalisation of the building.

South Eastern Trains

Funding to support our community events and Early Childhood Development role, to help address local health inequalities.

Swale Member Grant

Funding to support the delivery of our transport week activities (Beep Beep Week & Choo Choo Week). This service raises awareness of road safety, train safety, highway code and basic safety skills.

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

18 Analysis of Group Net Assets between Funds

	General Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	641,811	-	641,811
Net current assets	522,975	1,674,466	659,609	2,857,050
Amounts falling due after one year	(107,638)	-	-	(107,638)
	<u>415,337</u>	<u>2,316,277</u>	<u>659,609</u>	<u>3,391,223</u>

20 Related Party Transactions

During the year the charity contracted with J Rabbatts Electrical & Security, an entity controlled by the husband of Lauren Rabbatts (Chair of Trustees) for the purchase of a CCTV system for £1,888 (2024: £nil). This transaction was carried out at arms length and had been paid for by the year end.

In the previous year to 31 March 2024, the charity contracted with Swale CVS, a charitable organisation managed by Christine White (Trustee), to supply consultancy services of £1,000. This transaction was also carried out at arms length and was paid after the year end. Jim Duncan (Chief Executive) is also a Trustee of Swale CVS.

There were no other related party transactions.

21 Revenue Commitments

At the period end the group was committed to making the following payments in respect of operating leases none of which related to the charity with expiry dates as follows:-

	2025 £	2024 £
Land and Buildings		
Due:		
Not later than one year	42,000	37,215
Later than one year not later than 5 years	122,500	118,125
Later than five years	-	-
	<u>164,500</u>	<u>155,340</u>

22 Capital Commitments (group only)

	2025 £	2024 £
Delivery vehicle contracted but not provided for	45,000	-

Once acquired, it is envisaged that the cost of the vehicle will be reimbursed by FareShare UK.

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

23 Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities

	Group		Charity	
	31st March	31st March	31st March	31st March
	2025	2024	2025	2024
	£	£	£	£
Net movement in funds	431,729	436,038	97,474	171,181
Add back depreciation charge and loss on disposal	53,652	72,798	7,560	7,294
Distributions paid to charity under gift aid	-	-	240,852	150,028
Deduct interest income	(79,551)	(69,582)	(79,551)	(69,582)
Decrease (increase) in debtors	87,868	(86,533)	36,650	(33,901)
Increase (decrease) in creditors	(106,576)	23,289	70,215	125,414
Net cash used in operating activities	387,122	376,010	373,200	350,434