

Company registration number: 06628989

Charity registration number: 1125960

Freedom Community Alliance Limited

Annual Report and Financial Statements

for the Year Ended 30 June 2025



Freedom Community Alliance Limited

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Freedom Community Alliance Limited

Reference and Administrative Details

Governing document: Memorandum and articles of association
Constitution: Company limited by guarantee

Charity Registration Number 1125960

Company Registration Number 06628989

Trustees The charity is incorporated in England and Wales.
Mr P Ayrton, (Vice Chairman)
Mr D Clapp
Mr D Halpin
Ms J Hanson
Mr D Hunt, (Chairman)
Mrs C Jones

Registered Office 1 Howard Avenue
Barnstaple
Devon
EX32 8QA

Auditor Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Solicitors: Brewer Harding & Rowe
The Square
Barnstaple
EX32 8LS

Bankers Lloyds Bank Plc
17 Cross Street
Barnstaple
EX31 1BE

Freedom Community Alliance Limited

Trustees Report (incorporating Directors' report)

Year Ended 30 June 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 30 June 2025.

Freedom Community Alliance was incorporated as a company limited by guarantee on 24th June 2008 and is also a registered charity.

Full reference details of the Charity are shown on page 1. Also on page 1 is a list of the Trustees who held office during the financial year and at the date of this report and the external advisers of the Charity.

Structure, Governance & Management

The Charity is governed by a Board of Trustees who are also the directors of the company. New Trustees are appointed in accordance with the Articles of the Charity. In March 2024 the Trustees submitted a resolution to slightly amend the articles of association of the charity and these were accepted by the Charity Commission and Companies House.

The Board of Trustees meet regularly to discuss and plan the activities of the Charity and there is close liaison and dialogue with the Chief Executive of the Charity.

The day-to-day management of the charity is delegated to the Senior Management Team headed up by the Chief Executive and supported by the Operations Manager.

The Board of Trustees are responsible for preparing the Trustees Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Strategic Review of FCA's Vision, Mission & Values

In early 2024, the FCA board of trustees undertook a strategic review of the charity and this work resulted in the production of a new set of Vision, Mission and Values. These are:

FCA Vision, Mission and Values

Who we are – FCA is a Christian Charity based in North Devon that seeks to demonstrate the heart and love of God in our community.

Our Vision - is to see the lives of vulnerable and socially excluded people transformed.

Our Mission - is to work in partnership with others to meet people at their point of need, in love and without judgement, and to journey with them towards a life of hope.

Our Values – We are a 'values-based' organisation which means that every decision we make will be based on the values that we believe are important. They are:

- **Love** - The bible says that 'God is Love'. This is a love that is not conditional on behaviour. Whilst there may be consequences for choices and behaviour, this will not change how we value that individual.
- **Care & Compassion** - These are at the centre of all that we are. Kindness is not weakness, and we will choose to show kindness.
- **Non-Judgement** - We aim to provide 'a space' where people feel safe and accepted. We recognise that life choices are often an emotional response to trauma or previous hurts.

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- **Hope** - We will always strive to believe that things can be better for the individuals we are supporting.

Our Guiding Principles – How we will go about implementing our mission and values:

- **Collaborative** - We believe we can achieve so much more together than we can separately and that 'the sum is greater than the individual parts.' We will adopt a 'strength-based approach' where we will seek to overcome the challenges we face using the unique contributions of each member of the team. We will seek to build partnerships with those who can help us fulfil our vision.
- **Person-Centred** - We will aim to create an environment where the views of our staff and clients are heard and valued. So we will listen first to gain understanding and seek agreed outcomes where possible.
- **Empowering** - We recognise that we are not 'the rescuers' but that it is essential for individuals to own their choices, behaviours and the consequences.
- **Professional** - We recognise the need to provide services and behaviours of a high standard that all can trust in and will strive to achieve this.
- **Responsive** - We will be flexible with our resources to respond effectively to the needs of individuals & community as they emerge, always wanting to be part of a solution.
- **Courageous** - We recognise the challenges involved in our work but will always make decisions with discernment aiming to make the right choice for each situation.
- **Integrity** - We will act with integrity towards everyone we work with, knowing this is essential to build trust. We will also be honest with ourselves in reflecting on how we can do better in each situation. We will use the resources of the charity in a righteous way.
- **Dedicated** - We recognise that the environment we work in is very challenging, but we will not give up and will devote ourselves to the work and to the individuals we are seeking to help.
- **Awareness** - In our efforts to serve well the needs of individuals and our community, we will promote the work of the charity, within the bounds of confidentiality, in order to encourage others to join with us in supporting our work.
- **Generosity** - We will endeavour to be generous with the time, attention and resources we give to people we work with, as well as the opportunities we offer to them.
- **Prayerful** - We believe God cares for this work and every individual we encounter. We believe He wants to direct our paths to be more effective in caring for those who are vulnerable and socially excluded. So, we will seek Him in prayer and encourage other members of the Christian community to join with us in this.

During 2024-2025 work continued in the form of a SWOT analysis on certain key aspects of the charities work resulting in the preparation of a new 3-year strategic Plan. This plan was implemented during the year and performance of objectives is subject to oversight and review by the Trustees.

Objectives and Activities

Freedom Community Alliance has 3 main charitable objectives, and these are summarized as follows.

1. To provide facilities in the interests of social welfare with the object of improving conditions of life.
2. To relieve the needs of individuals who are homeless or in recovery from drug / alcohol addiction through the provision of accommodation and or rehabilitation programs.

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Trustees Report (incorporating Directors' report)

Year Ended 30 June 2025

3. To further education through the provision of training in life skills or other vocational areas.

During this reporting period The Charity achieved its objectives by providing a range of services from The Freedom Centre, Freedom Housing properties and through our work with vulnerable people in the community. Our services were broken down into 4 core areas:

1. Day Centre Services - Based at the Freedom Centre

The goal: Provide a safe place where vulnerable clients can access 'joined-up' support to meet their immediate needs and to provide a gateway to other essential ongoing support to enable clients to journey towards a more positive and purposeful life.

2. Enhanced Rough Sleeper Outreach

The goal: Provide targeted identification of rough sleepers and joined-up support with the aim of bringing individuals off the street and into a housing pathway. In the case of entrenched rough sleepers (without recourse to public funds, no local connection, unwilling or too chaotic to house) - to provide regular welfare checks and support to ensure their essential needs are met and their wellbeing is maintained.

3. Housing

The goal: To provide safe, good-quality housing to those who may otherwise be homeless with person centred support to give the very best opportunity for individuals to achieve sustainable, independent living.

4. Recovery Housing

The goal: Provide a safe, supportive structured community environment that gives individuals the very best opportunity to strengthen their journey of recovery towards a fulfilled life of purpose and hope free from substance misuse.

The Charity experienced another incredibly busy year and continues to feel the impact of the cost-of-living crisis. This is not only affecting the organisation but also the many vulnerable people for whom the services of the Freedom Centre are a lifeline.

During the year the following services have been delivered.

- **Open access Day Centre** for vulnerable Individuals affected by homelessness, poverty, social exclusion, offending behaviour, poor mental health, debt and health inequalities.
- **Street outreach services** engaging with rough sleepers, providing welfare checks and helping them off the street and into accommodation.
- **Management and oversight of a multi-agency facility** working with rough sleepers and those vulnerably housed across North Devon.
- **Supported accommodation** for men affected by homelessness linked to the North Devon Housing Hub.
- **Next Steps accommodation** for residents who have longer term support needs.
- **Female only supported accommodation.**
- **Emergency, temporary accommodation** for rough sleepers in place of night shelter provision.
- **4 Rough Sleeper Pods** located inside the Freedom Centre for Rough Sleepers with overnight welfare / security support and support to the residents of 4 external Pods located in the community.

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Year Ended 30 June 2025

- **Recovery accommodation** for those with a history of addiction who require the protection of drug / alcohol free, safe accommodation.
- **Rough sleeper Inreach, Outreach & Prevention services** linked to North Devon Councils enhanced rough sleeper outreach team as part of the Governments Rough Sleeper Strategy.
- **Specialist Nurse and GP health services** delivered in partnership with Inclusion Health Devon who run a GP surgery at the Freedom Centre.
- **Gym facilities** with the support of a fully qualified gym instructor.
- **'Freedom to Grow'** garden allotment project, providing opportunities to learn skills and enjoy the benefits of being outside in nature.
- **Access to free counselling.**

The above projects and services have provided essential and life changing support to some of the most vulnerable and socially excluded individuals in North Devon.

Outcomes from the above services include: -

- Improved health and wellbeing.
- Reduction in the number of people rough sleeping through the provision of appropriate accommodation.
- Reduced revolving door clients through dedicated, person-centred support.
- Reduced health inequalities for some of the most marginalised people in our community.
- Sustained recovery for those with a history of addiction.
- Fewer offenders returning to crime because of early intervention and accommodation on release from prison.
- Improved prospects for those who have regained hope for the future.

All services are 'trauma informed', 'person centred' and integrated by working in partnership with a range of statutory and voluntary sector partners.

Achievements and performance

Freedom Centre Activities including the Day Centre

The team at the Freedom Centre is made up of staff from Freedom Community Alliance, North Devon Council, Devon Partnership Trust, Inclusion Health Devon CIC, Police, Probation, Together Drug & Alcohol Services and M5 Welfare and Security. Additionally, DWP provided a fortnightly clinic, the Eddystone Trust and 361 Energy provided monthly clinics.

This multi-disciplinary team have continued to be at the forefront of responding to both national and local initiatives. These have included but are not limited to; daily outreach and bringing rough sleepers off the streets and into appropriate accommodation; flu and covid vaccination clinics for hard-to-reach clients; severe weather interventions during the summer and winter months; responses to the cost of living crisis through the creation of a warm space for rough sleepers; assistance with the annual rough sleeper count and participation in regular quarterly hot spot rough sleeper counts.

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The year saw a similar number of rough sleeper presentations to previous years however, noticeably the complexity of presentations continues to increase. To meet the changing need we constantly look at the service and provision in place and make changes according to demand. The most significant change has been the need for increased emergency temporary accommodation delivered on behalf of North Devon Council and adapting our supported accommodation to cater for a higher complexity of need.

The table below shows some of the activity from the Freedom Centre in numbers.

Number	Description
10,151	Individual visits to the Freedom Centre
475	Separate clients engaged in services
6,243	No of Lunches provided
285	No of clothing donations given out
879	No of showers provided to rough sleepers
1,232	No of medical interventions from health staff
316	No of food parcels given out
231	No of food bank vouchers
109	No of times computers used by clients
583	No of Breakfasts served
269	No of free laundry, service washes for clients
111	No of times phones used by clients
1,012	Gym Visits

Rough Sleeper Pods within the Freedom Centre

The rough sleeping PODS within the Freedom Centre provide emergency temporary accommodation for rough sleepers and are supervised by overnight welfare security staff.

They provide the opportunity to bring rough sleepers off the streets when alternative bed spaces are full, or when other bed spaces are unsuitable. Due to the overnight supervision, we can accommodate those who would be difficult to place elsewhere until more detailed assessments have been undertaken.

They also provide periods of respite off the street for some of those who choose to rough sleep. Below are some statistics for the year ending 30th June 2025.

- The pods provided 809 nights of safe, secure accommodation during the year
- Allowing for a few periods of closure they averaged 81 nights of safe accommodation each month.
- There were 51 placements made to 44 different individuals during the year.
- 4 individuals used the pods on more than one occasion often as respite from rough sleeping.
- The average stay per person was 18 nights.
- The longest stay for a single person was 73 nights and the shortest was 1 night.

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- Of the 44 different individuals who stayed in the pods, 33 moved on into a next stage accommodation solution of which 21 were with Freedom and 12 were with other specialist providers.

Occupants of the pods are welcome to pop upstairs in the morning for a shower and breakfast.

'Inclusion Health Devon GP Surgery' based within the Freedom Centre.

Having a dedicated GP surgery within the Freedom Centre staffed with a full time physical health nurse and a part time GP, continues to provide significant benefits to the clients of Freedom.

Integrating this service into the outreach team and housing provision has been an overwhelming success. The most significant impact is the reduction in health inequalities for some of the most vulnerable and marginalised people in our community.

Engagement with this hard-to-reach client group continues to increase and improved health outcomes are being seen. Routine health conditions are being diagnosed and treated that would previously have been undiagnosed. The service has been designed around the needs of the patient with longer than normal appointment times, flexibility around attendance reducing the number of no shows and, in many cases, taking services to the clients on the streets or into the accommodation provision.

Freedom are very proud to be hosting this provision and considers it an essential service from the Centre.

Freedom Housing – Temporary Accommodation & Supported Accommodation for those with identified support needs.

During this reporting period our accommodation options included:

- Rough Sleeper Pods inside the Freedom Centre with overnight welfare / security support.
- Emergency Temporary Accommodation on behalf of North Devon Council.
- Female - gender specific supported accommodation.
- New mixed supported accommodation for those who feel mixed is better for them.
- Male only supported accommodation.
- Next steps accommodation for those with longer term support needs
- Recovery focussed and abstinence based supported accommodation.
- Although not provided by us we also provide support to 4 external rough sleeper pods.

At the end of this financial year, we were supporting 51 units of accommodation made up of 43 beds in shared accommodation across 11 different properties and 8 rough sleeper pods.

The breakdown of the accommodation changes from time to time and as at the year end it was split as follows:

- 8 rough sleeper pods
- 9 beds of supported accommodation
- 2 beds of female only accommodation
- 12 beds of next steps accommodation
- 11 beds of temporary accommodation
- 9 beds of recovery accommodation

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Year Ended 30 June 2025

All referrals to our accommodation are received through the Northern Devon Housing Hub and due to our strong partnership relationship with North Devon Council we have opted to restrict our accommodation to those who have a local connection to North Devon.

Having created different forms of accommodation we now have our own housing pathway which provides progression opportunities and also step-up and step-down options according to circumstances, need or sometimes choice by residents.

The impact of these changes over the last couple of years has led to us being able to help a broader range of clients and a wider presentation of need.

Analysis of the data shows.

No of accommodation placements in houses	95
No of accommodation placements in the Freedom Centre pods	51
Total combined no of accommodation placements during the year	146
Number of unique individuals accommodated in houses	80
Number of unique individuals accommodated in Freedom Centre pods	44
Total no of unique individuals accommodated in houses and pods	97
House Data	
% of placements in temporary Accommodation 39 out of 95	41%
% of placements in supported accommodation 36 out of 95	38%
% of placements in next steps accommodation 9 out of 95	9%
% of placements in recovery accommodation 11 out of 95	12%
% of male residents	95%
% of female residents	5%
% of residents between the age of 18 - 35	27%
% of residents between the age of 36 - 55	51%
% of residents aged 56 and over	22%

During this year there were 146 combined accommodation placements for 97 different people providing 15,683 nights of safe, secure accommodation off the streets.

As at 30th June 2025: -

- 38 of our 43 beds within properties were occupied. Therefore 38 of the 95 accommodation placements were being sustained and residents were working towards their goal of independence.
- Of the 57 remaining placements made during the year, we can evidence the following move on reasons.

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RESIDENT MOVE ON REASON		
Moved into Social Housing	8	14%
Moved into Private Rented	16	28%
Moved from TA into Supported Accommodation	15	26%
Moved in with Family, Partner or Friend	4	7%
Returned to Rough Sleeping	1	2%
Returned to other Temp Accommodation	3	5%
Moved to other Specialist Accommodation	3	5%
Abandonment - Status not known	1	2%
Sofa Surfing	0	0%
Eviction - Violence	0	0%
Eviction - Other	2	4%
Prison	1	2%
Deceased	0	0%
Moved from Supported to Supported	3	5%
Total	57	100%

Of these 57 move ons, only 5 were for negative reasons with 1 person returned to rough sleeping, 1 person abandoned, 2 individuals were evicted and 1 was sent to prison. The other 52 were all for positive reasons and demonstrates an accommodation success rate of over 91% in the accommodation for the year.

Charities and other organisations with which the charity co-operates in its work.

FCA delivers integrated services and works in Partnership with many other Statutory and Voluntary sector organisations across North Devon. We have a number of organisations with staff based at the Freedom Centre which include, 5 staff from North Devon Council, mental health nurse through Devon Partnership Trust, physical health nurse through Include Devon CIC, specialist substance misuse worker through Together Drug & Alcohol Services, a GP also through Include Devon CIC, a police sergeant from Devon & Cornwall Police and a team of welfare security staff from M5 Security Services. Although not based at the Centre DWP staff also attend and delivery regular clinics for the clients.

We continue to attend the monthly Northern Devon Housing Hub which is a collection of statutory and voluntary sector partners which include North Devon Council, Torridge District Council, Police, Probation, Sanctuary Housing, Alabare, Encompass Southwest, Adult Social Care, Mental Health, Together Drug & Alcohol Services and others that come and go. Anyone rough sleeping is discussed at these meetings and referrals are made into a range of supported housing projects which include those operated by Freedom.

The level of integration with our partners provides an enhanced service to clients and we will look to continue building on this over the next 12 months.

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Trustees Report (incorporating Directors' report)

Year Ended 30 June 2025

Public benefit

All activities of the Charity are focused on delivering benefits to the community of North Devon. The generic services of Freedom Community Alliance (FCA) are open to all, irrespective of race, age, religion, sexuality, gender, addictions, criminal record, ability or disability. Services are geared to meeting the needs of the socially excluded, homeless, drug & alcohol users, mental health sufferers, economically disadvantaged and others with life-controlling problems.

The reach of the services we provide goes beyond the direct benefit to service users and extend to reducing the distress to their families and friends alike. In addition, there are significant indirect benefits to the local community. The Police, Social Services, Local Authority, Health Services and many others acknowledge the importance of the work of FCA in reducing hardship, reducing crime and reducing harm. We are recognised as positively contributing to the local agenda of building a safer and stronger community.

Contribution of Volunteers

The main areas where volunteers are able to support our work is within the clothes store, collecting food donations and helping to prepare and serve the daily meal within the day centre. At the current time we are supported by approximately 10 volunteers a week.

Management of Risk

The trustees actively monitor risks to the charity and the main risks identified at the current time are:

- Financial – Short term funding which is not increasing in line with inflation.
- Supported Housing Regulations – The sector will soon become regulated with greater responsibilities on support providers
- Housing Occupancy – The close oversight of bed spaces is essential as voids in properties represents a significant risk
- Staffing – Due to the complexity of the clients, compassion fatigue and burnout are real factors that present a risk for the staff.

The trustees seek to mitigate risks by:

- Review of room hire charges and rent calculation spreadsheets to mitigate cost increases.
- All policies and procedures are reviewed and updated on a regular basis.
- Risk assessments are maintained.
- Management maintains close oversight of housing occupancy.
- Incident reports and near misses are an agenda item at all Trustees meetings to ensure that any learnings are communicated to Staff.
- Maintaining appropriate staffing levels with supervision in place
- DBS checks carried out on all staff, Trustees and appropriate volunteers.
- Appropriate and adequate insurance cover is also maintained.

Financial Review and Results

The charity has continued its focus on developing a broader and more diverse range of income generation to ensure that services are sustainable without a heavy reliance on any one source of funding. Our Income for this period consisted of:

Freedom Community Alliance Limited

Trustees Report (incorporating Directors' report)

Year Ended 30 June 2025

- Rental income from housing benefit generated through Freedom Housing Properties
- Contracts for the provision of services to North Devon Council.
- Room hire and desk space income from partners working from The Freedom Centre.
- Grant income from government bodies including MHCLG Ministry of housing communities and local government.
- Grant Income from large and small grant making trusts.
- Donations and legacy Income.
- Support from the wider Freedom organisations.
- 'Friends of Freedom' regular donation support programme from members of the public.
- Other gifts & donations

We have continued to invest resources in fundraising, specifically bid writing to grant making trusts which continues to produce a steady supply of restricted and unrestricted funding.

During the year the Company's total income was £1,260,566 (2024 £1,058,258) of which restricted funds comprised £231,078 (2024 £192,844). Total expenditure was £1,051,976 (2024 £1,026,457).

As at 30 June 2025 the Trustees held a General Fund made up of unrestricted funds which are not designated and are freely available of £86,715 (2024 Nil).

The Trustees have designated the following funds

- The Trustees' target is to ensure the charity has a reserve to cover Running Costs, at least cover the working capital requirements of 4 weeks' housing benefit plus between four to six month's non-housing related expenditure to meet general running costs and ensure ongoing operations are sustainable. At 30th June 2025 the reserves designated fund was £320,000 representing 6 months cover
- The trustees have designated a fixed asset reserves equal to the net book value of fixed assets less the amount of the mortgage secured to purchase the house in Pulchrass Street which is not available to fund expenditure of £260,555.
- The Trustees have designated a future property development fund of £30,000 to cover planned property expenditure.
- The Trustees have designated a Recovery Housing fund of £13,000 to cover known shortfalls in income.

Reserves Policy

The Trustees' target is to ensure the charity has a reserve to cover Running Costs, at least cover the working capital requirements of 4 weeks' housing benefit plus between four to six month's non-housing related expenditure to meet general running costs and ensure ongoing operations are sustainable. At 30th June 2025 the reserves designated fund was £320,000 representing 6 months cover.

Going concern statement

The trustees have reviewed the circumstances of the Charity and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The trustees are of the view that the charity is a going concern.

Freedom Community Alliance Limited

Trustees Report (incorporating Directors' report)

Year Ended 30 June 2025

Statement of trustees' responsibilities

The trustees (who are also the directors of Freedom Community Alliance Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Freedom Community Alliance Limited

Trustees Report (incorporating Directors' report)

Year Ended 30 June 2025

The annual report was approved by the trustees of the charity on 23 February 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'D Hunt', written over a horizontal dotted line.

Mr D Hunt
Trustee

Freedom Community Alliance Limited

Independent Auditor's Report to the Members of Freedom Community Alliance Limited

Opinion

We have audited the financial statements of Freedom Community Alliance Limited (the 'charity') for the year ended 30 June 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 June 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

Freedom Community Alliance Limited

Independent Auditor's Report to the Members of Freedom Community Alliance Limited

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

Opinion on other matter prescribed by the Companies Act 2006

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

- the information given in the Trustees Report (incorporating Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report (incorporating Directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report (incorporating Directors' 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, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 12), 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Freedom Community Alliance Limited

Independent Auditor's Report to the Members of Freedom Community Alliance Limited

Auditor 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.

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

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the trustees and other management. We communicated identified laws and regulations throughout our team, and remained alert to any indications of non-compliance throughout the audit.
- The Charity is subject to laws and regulations that govern the preparation of the financial statements, including financial reporting legislation, and other charity legislation. The Trust is also subject to other laws and regulations where the consequences of non-compliance could have a material impact on the amounts or disclosures within the financial statements, including employment, anti-bribery, anti-money laundering and certain aspects of charity legislation.
- Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In any audit, there remains a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Freedom Community Alliance Limited

Independent Auditor's Report to the Members of Freedom Community Alliance Limited

- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

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



Catherine Williams FCA DChA
Senior Statutory Auditor
Westcotts (SW) LLP
47 Boutport Street
Barnstaple
Devon
EX31 1SQ

Date: 26 February 2026

Freedom Community Alliance Limited

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	182,250	231,078	413,328	333,577
Charitable activities	4	800,389	-	800,389	684,860
Investment income	5	3,797	-	3,797	2,833
Other income	6	43,052	-	43,052	36,988
Total income		<u>1,029,488</u>	<u>231,078</u>	<u>1,260,566</u>	<u>1,058,258</u>
Expenditure on:					
Raising funds	7	(14,056)	-	(14,056)	(11,526)
Charitable activities	8	<u>(833,925)</u>	<u>(203,995)</u>	<u>(1,037,920)</u>	<u>(1,014,931)</u>
Total expenditure		<u>(847,981)</u>	<u>(203,995)</u>	<u>(1,051,976)</u>	<u>(1,026,457)</u>
Net income		181,507	27,083	208,590	31,801
Transfers between funds		<u>50,619</u>	<u>(50,619)</u>	<u>-</u>	<u>-</u>
Net movement in funds		232,126	(23,536)	208,590	31,801
Reconciliation of funds					
Total funds brought forward		<u>478,144</u>	<u>114,110</u>	<u>592,254</u>	<u>560,453</u>
Total funds carried forward	21	<u>710,270</u>	<u>90,574</u>	<u>800,844</u>	<u>592,254</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 21.

The notes on pages 21 to 35 form an integral part of these financial statements.

Freedom Community Alliance Limited

(Registration number: 06628989)

Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	15	401,166	394,840
Current assets			
Debtors	16	59,827	72,499
Cash at bank and in hand	17	606,482	377,083
		666,309	449,582
Creditors: Amounts falling due within one year	18	(131,071)	(111,144)
Net current assets		535,238	338,438
Total assets less current liabilities		936,404	733,278
Creditors: Amounts falling due after more than one year	19	(135,560)	(141,024)
Net assets		800,844	592,254
Funds of the charity:			
Restricted income funds			
Restricted funds		90,574	114,110
Unrestricted income funds			
Unrestricted funds		86,715	-
Designated funds - Running Costs		320,000	228,332
Designated funds - Fixed Assets		260,555	249,812
Designated funds - Recovery Housing		13,000	-
Designated funds - Future Property Developments		30,000	-
Total unrestricted funds		710,270	478,144
Total funds	21	800,844	592,254

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 18 to 35 were approved by the trustees, and authorised for issue on 23 February 2026 and signed on their behalf by:



Mr D Hunt
Trustee

The notes on pages 21 to 35 form an integral part of these financial statements.

Freedom Community Alliance Limited

Statement of Cash Flows for the Year Ended 30 June 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		208,590	31,801
Adjustments to cash flows from non-cash items			
Depreciation	7	55,889	57,325
Investment income	5	(3,797)	(2,833)
Loss on disposal of fixed assets held for the charity's own use	11	159	1,094
		<u>260,841</u>	<u>87,387</u>
Working capital adjustments			
Decrease/(increase) in debtors	16	12,672	(1,488)
(Decrease)/increase in creditors	18	(4,371)	7,431
Increase in deferred income	19	<u>23,250</u>	<u>36,709</u>
Net cash flows from operating activities		<u>292,392</u>	<u>130,039</u>
Cash flows from investing activities			
Interest receivable and similar income	5	3,797	2,833
Purchase of tangible fixed assets	15	(62,641)	(42,658)
Sale of tangible fixed assets		<u>267</u>	<u>83</u>
Net cash flows from investing activities		<u>(58,577)</u>	<u>(39,742)</u>
Cash flows from financing activities			
Repayment of loans and borrowings	18	<u>(4,416)</u>	<u>(3,946)</u>
Net increase in cash and cash equivalents		229,399	86,351
Cash and cash equivalents at 1 July		<u>377,083</u>	<u>290,732</u>
Cash and cash equivalents at 30 June		<u>606,482</u>	<u>377,083</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 21 to 35 form an integral part of these financial statements.

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Howard Avenue
Barnstaple
Devon
EX32 8QA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

Freedom Community Alliance 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 notes. The financial statements are prepared in sterling which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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 those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Individual fixed assets costing £150 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	5% straight line
Leasehold property	5-10% straight line
Motor vehicles	25% reducing balance
Furniture and equipment	10 - 33% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations	125,140	4,798	129,938
Gift aid reclaimed	7,046	-	7,046
Grants	50,064	226,280	276,344
	<u>182,250</u>	<u>231,078</u>	<u>413,328</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations	69,649	16,431	86,080
Legacies	1,525	-	1,525
Gift aid reclaimed	4,803	113	4,916
Grants	64,756	176,300	241,056
	<u>140,733</u>	<u>192,844</u>	<u>333,577</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Housing Benefit & Resident's Contributions	678,738	678,738
Contractual Income for Housing Support Services	121,651	121,651
	<u>800,389</u>	<u>800,389</u>
	Unrestricted funds General £	Total 2024 £
Housing Benefit & Resident's Contributions	539,347	539,347
Contractual Income for Housing Support Services	145,513	145,513
	<u>684,860</u>	<u>684,860</u>

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

5 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable on bank deposits	3,797	3,797
	Unrestricted funds General £	Total 2024 £
Interest receivable on bank deposits	2,833	2,833

6 Other income

	Unrestricted funds General £	Total 2025 £
Other income	8,475	8,475
Rental income	34,577	34,577
	43,052	43,052
	Unrestricted funds General £	Total 2024 £
Other income	8,984	8,984
Rental income	27,921	27,921
Gains on sale of tangible fixed assets for charity's own use	83	83
	36,988	36,988

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

7 Expenditure on raising funds

	Unrestricted funds General £	Total 2025 £
Costs of raising donations and legacies		
Fundraising costs	14,056	14,056
	Unrestricted funds General £	Total 2024 £
Costs of raising donations and legacies		
Fundraising costs	11,494	11,494
Cost of trading activities		
Warehouse costs	32	32
	11,526	11,526

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £
Direct costs		581,025	179,727	760,752
Grant funding of activities	10	3,952	3,000	6,952
Allocated support costs	9	248,948	21,268	270,216
		833,925	203,995	1,037,920
	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Direct costs		587,193	146,433	733,626
Grant funding of activities	10	4,120	-	4,120
Allocated support costs	9	252,382	24,803	277,185
		843,695	171,236	1,014,931

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

9 Analysis of support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Management and finance staff	94,028	91,631
Rent & related landlord costs	67,221	62,132
Insurance	6,217	13,803
Heating & Lighting	10,771	10,145
Computer & software	5,159	5,704
Irrecoverable VAT	15,432	17,832
Auditors fees	7,425	6,925
Payroll fees	2,160	1,555
Depreciation	56,048	58,501
Other support costs	5,755	8,957
	<u>270,216</u>	<u>277,185</u>

10 Grant-making

Analysis of grants

	Grants to institutions 2025 £	2024 £
Analysis		
Grants paid	<u>6,952</u>	<u>4,120</u>

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

11 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Loss on disposal of tangible fixed assets	159	1,094
Depreciation of fixed assets	<u>55,889</u>	<u>57,324</u>

12 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

13 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	455,076	450,895
Social security costs	28,372	28,849
Pension costs	<u>7,160</u>	<u>6,938</u>
	<u>490,608</u>	<u>486,682</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025	2024
	No	No
Charitable activities and related support staff	<u>28</u>	<u>29</u>

No employee received emoluments of more than £60,000 during the year.

The key management personnel are defined as the CEO and the Operations Manager. Their total remuneration including Employer's NI and pension contributions for the year was £60,561 (2024: £57,794).

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

14 Auditors' remuneration

	2025 £	2024 £
Audit of the financial statements	7,425	6,925
Other fees to auditors		
All other non-audit services	2,160	1,555

15 Tangible fixed assets

	Freehold Property £	Leasehold property £	Furniture and equipment £	Motor vehicles £	Total £
Cost					
At 1 July 2024	218,429	258,685	352,666	32,519	862,299
Additions	41,112	-	21,529	-	62,641
Disposals	-	-	(12,952)	-	(12,952)
At 30 June 2025	259,541	258,685	361,243	32,519	911,988
Depreciation					
At 1 July 2024	5,431	182,871	265,354	13,803	467,459
Charge for the year	5,523	14,521	31,469	4,376	55,889
Eliminated on disposals	-	-	(12,526)	-	(12,526)
At 30 June 2025	10,954	197,392	284,297	18,179	510,822
Net book value					
At 30 June 2025	248,587	61,293	76,946	14,340	401,166
At 30 June 2024	212,998	75,814	87,312	18,716	394,840

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

16 Debtors

	2025	2024
	£	£
Trade debtors	342	321
Prepayments	28,173	26,669
Accrued income	31,312	45,509
	<u>59,827</u>	<u>72,499</u>

17 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	<u>606,482</u>	<u>377,083</u>

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	26,843	25,016
Pulchrass Street Mortgage	5,052	4,004
Other taxation and social security	12,504	13,635
Accruals	7,797	12,864
Deferred income	<u>78,875</u>	<u>55,625</u>
	<u>131,071</u>	<u>111,144</u>

	2025	2024
	£	£
Deferred income at 1 July 2024	55,625	18,196
Amounts released from previous periods	(55,625)	(18,196)
Resources deferred in the period	<u>78,875</u>	<u>55,625</u>
Deferred income at year end	<u>78,875</u>	<u>55,625</u>

19 Creditors: amounts falling due after one year

	2025	2024
	£	£
Pulchrass Street Mortgage	<u>135,560</u>	<u>141,024</u>

The mortgage is secured against the property to which it relates.

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

20 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Other		
Within one year	222,636	208,309
Between one and five years	620,401	650,984
After five years	780,079	812,694
	<u>1,623,116</u>	<u>1,671,987</u>

21 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2025 £
Unrestricted funds					
General Funds	-	1,029,488	(791,933)	(150,840)	86,715
Designated Reserves					
Designated funds - Running Costs	228,332	-	-	91,668	320,000
Designated funds - Fixed Assets	249,812	-	(56,048)	66,791	260,555
Future Property Developments	-	-	-	30,000	30,000
Designated funds - Recovery Housing	-	-	-	13,000	13,000
	<u>478,144</u>	<u>-</u>	<u>(56,048)</u>	<u>201,459</u>	<u>623,555</u>
Total unrestricted funds	<u>478,144</u>	<u>1,029,488</u>	<u>(847,981)</u>	<u>50,619</u>	<u>710,270</u>
Restricted funds					
Housing & Homeless	16,818	101	(1,149)	(2,329)	13,441
Day Centre Core Cost	42,048	65,275	(101,926)	-	5,397
Other	13,997	115,552	(50,771)	(44,655)	34,123
Night Shelter Transformation	41,247	50,150	(50,149)	(3,635)	37,613
	<u>114,110</u>	<u>231,078</u>	<u>(203,995)</u>	<u>(50,619)</u>	<u>90,574</u>
Total funds	<u>592,254</u>	<u>1,260,566</u>	<u>(1,051,976)</u>	<u>-</u>	<u>800,844</u>

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2024 £
Unrestricted funds					
General Funds	128,075	865,331	(796,720)	(196,686)	-
Designated Reserves					
New and Expanded Initiatives	47,500	-	-	(47,500)	-
Designated funds - Running Costs	-	-	-	228,332	228,332
Designated funds - Fixed Assets	261,710	83	(58,501)	46,520	249,812
	309,210	83	(58,501)	227,352	478,144
Total unrestricted funds	437,285	865,414	(855,221)	30,666	478,144
Restricted funds					
Housing & Homeless	26,184	5,660	(3,848)	(11,178)	16,818
Day Centre Core Cost	44,382	116,901	(110,170)	(9,065)	42,048
Other	12,739	20,133	(8,452)	(10,423)	13,997
Night Shelter Transformation	39,863	50,150	(48,766)	-	41,247
	123,168	192,844	(171,236)	(30,666)	114,110
Total funds	560,453	1,058,258	(1,026,457)	-	592,254

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

Unrestricted funds

General Fund

General funds are unrestricted free reserves receivable or generated for the objectives of the charity, without further specific purpose and which the charity may use for its purposes at its discretion.

New and Expanded Initiatives

Designated fund, designated for New and Expanded Initiatives, which has been taken back into the general fund.

Fixed assets

Designated fund equal to the net book value of fixed assets, less the amount of the mortgage secured to purchase the house in Pulchrass Street, which is not available to fund expenditure.

Running costs

Designated fund to ensure the charity has a reserve to cover Running Costs, covering, at least, the working capital requirements of 4 weeks' housing benefit, plus between four to six month's non-housing related expenditure to meet general running costs and ensure ongoing operations are sustainable.

Future Property Developments

Designated fund to cover part of the costs of future property developments at the Freedom Centre.

Designated funds - Recovery Housing

Designated fund to cover voids in recovery housing bed spaces.

Restricted funds

Housing & Homeless

Grants and gifts received for buying or refurbishing any of the properties and other costs of housing.

Day Centre Core Cost

Grants and gifts received for core costs of the Freedom Centre.

Other

Grants and gifts received for other costs, including training, education and life skills development and other costs.

Night shelter transformation

Restricted revenue grant from DLUHC under the government's Night Shelter Transformation Fund towards support costs, welfare security visits and small property improvements towards 8 beds of accommodation in place of night shelter provision.

Transfers between funds

Transfers from restricted funds to unrestricted funds represent capital and other grants for the purchase of fixed assets which have been spent on the agreed fixed assets, the amounts capitalised have been transferred to the Designated Fixed Asset reserve. Transfers from the General Fund are in respect of the designations made by the trustees.

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2025 £
Tangible fixed assets	401,166	-	401,166
Current assets	575,735	90,574	666,309
Current liabilities	(131,071)	-	(131,071)
Creditors over 1 year	(135,560)	-	(135,560)
Total net assets	710,270	90,574	800,844
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Tangible fixed assets	394,840	-	394,840
Current assets	335,472	114,110	449,582
Current liabilities	(111,144)	-	(111,144)
Creditors over 1 year	(141,024)	-	(141,024)
Total net assets	478,144	114,110	592,254

23 Analysis of net funds

	At 1 July 2024 £	Cash flows £	At 30 June 2025 £
Cash at bank and in hand	377,083	229,399	606,482
Debt due within one year	(4,004)	(1,048)	(5,052)
Debt due after more than one year	(141,024)	5,464	(135,560)
Net cash	232,055	233,815	465,870

Freedom Community Alliance Limited

Notes to the Financial Statements for the Year Ended 30 June 2025

24 Related party transactions

During the year, the spouse of one of the Trustees was employed by the charity; Mrs Hunt was employed by the Charity at a total gross salary of £4,507 (2024: £795). The level of payments was determined in accordance with pay scales operated by the Charity and approved by the independent trustees. The trustees were satisfied that she was the most appropriate individual for her role and her remuneration is permitted by the Charity's constitution.