PHOENIX COMMUNITY CARE LIMITED

England & Wales · Charity number 1139773

Details

Other names	PCC LTD
Status	Registered
Legal form	Charitable company
Company number	03798480
Registered	2011-01-11
Register	View on the Charity Commission register

Contact

Address	The Trampery 639 High Road London N17 8AA
Phone	020 888 76 888
Email	info@phoenixcommunity.co.uk
Website	www.phoenixcommunity.org

Activities

Objects: (A) THE RELIEF IF THOSE IN NEED, HARDSHIP OR DISTRESS IN PARTICULAR THOSE THAT ARE VULNERABLE, YOUNG PEOPLE, ASYLUM SEEKERS AND REFUGEES BY THE PROVISION OF SUPPORTED HOUSING FOR THEIR BENEFIT;(B) TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF YOUNG PEOPLE IN PARTICULAR BY THE OPERATION OF A FOSTER CARE AGENCY AND BY PROVIDING CARE AND SUPPORT FOR THEIR BENEFIT.(C) TO ADVANCE THE EDUCATION OF THE PUBLIC IN PARTICULAR BY DELIVERING TRAINING AND EDUCATION FOR YOUNG PEOPLE (BETWEEN THE AGES OF 14-19), ASYLUM SEEKERS AND REFUGEES WHO ARE NOT IN EDUCATION OR EMPLOYMENT.(D) THE RELIEF OF POVERTY IN PARTICULAR BUT NOT EXCLUSIVELY IN SRI LANKA AND KENYA BY FUNDING AND PROVIDING SUPPORT TO ORPHANAGES, SCHOOLS AND TO FEEDING PROGRAMMES THAT AFFECT MEMBERS OF DEPRIVED COMMUNITIES; AND BY THE PROVISION OF VOLUNTEERS TO FURTHER THIS WORK.

Activities: The relief of those in need, hardship or distress in particular those who are vulnerable, young people, asylum seekers and refugees by the provision of supporting housing for their benefit. To operate a foster care agency and provide care and support for their benefit. To also deliver education. To help relieve poverty in Sri Lanka, Romania and Kenya.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** IN PARTICULAR SRI LANKA AND KENYA
- Kenya
- Romania
- Sri Lanka
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,225,857	£2,208,301	£264,854	15
2024-03-31	£2,060,211	£2,072,983	£247,298	17
2023-03-31	£1,988,086	£1,948,992	£260,070	16
2022-03-31	£1,769,215	£1,642,991	£220,976	15
2021-03-31	£3,135,132	£1,757,942	£94,752	13

Trustees

Name	Role	Appointed
ADRIAN HAWKES	Chair	2013-01-30
ANGELA KELLY		2013-01-30
CARLA MAYER		2013-01-30
GARETH HAWKES		2013-01-30
Jeffrey Al Coates		2014-11-26
PAULINE HAWKES		2013-01-30

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PHOENIX COMMUNITY CARE LIMITED

England & Wales - Charity number 1139773

Accounts

REGISTERED CHARITY NUMBER: 1139773

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

PHOENIX COMMUNITY CARE LIMITED

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Purpose

a) The relief of those in need, hardship, or distress especially those that are vulnerable, young people, asylum seekers and refugees by the provision of supported housing for their benefit.

b) To advance in life and relieve the needs of young people by the operation of a foster care agency and by providing care and support for their benefit.

c) To advance the education of the public by delivering training and education for young people (between the ages of 14-19), asylum seekers and refugees who are not in education or employment.

d) The relief of poverty but not exclusively in Sri Lanka, Romania and Kenya by funding and providing support to orphanages, schools and to feeding programs that affect members of deprived communities; and by the provision of volunteers to further this work.

Supported Accommodation

We started our supported accommodation programme back in 2001. This service takes young vulnerable adults, the majority being 16yrs - 18yrs old and are refugees or asylum seekers. We provide semi-independent accommodation; help enrol them into college or training programmes and support their legal and medical needs. During their stay with us, their allocated keyworker will help them develop their independent living skills.

This service became OFSTED registered in 2023.

We have always been in this financial year at standard occupancy with a 95% capacity for the year of our 28 possible placements. This has risen from 90% from the year before so we have seen a considerable shift in placements.

Contact Centre

Looked After Children must use registered contact centres for family contact. In 2023, PCC relocated within its existing premises to create a dedicated, purpose-built contact facility. The new space is more accessible, comfortable, and practical for both staff and families.

PCC is registered with the 'National Association of Child Contact Centres (NACCC)', a recognised national body, enabling us to facilitate contact arrangements required by Local Authorities.

This service has shown steady growth, and PCC will continue to review its operation to ensure it remains financially sustainable and a valuable part of our service portfolio for family contact.

Foster Care Agency

Our foster care agency opened in 2005. We went from 19 (+ 2 respite carers) households on April 1st 2024, to 23 households (+3 respite carers) on March 31st 2025 with 3 new families approved / 1 respite carer approved / 3 families left the agency in this period. Our occupancy is still high within the agency with 29 in placement on 31st March 2025, with 4 classed as long-term placements.

Monitoring continues to evolve to meet the needs of the service with CHARMS audits done monthly and always looking at ways of improving our monitoring.

We continue to aspire to sustainable growth at our current pace with a strong focus on the approval of a mature and diverse pool of foster carers that reflect the community that we occupy and the needs of the children we foster.

PCC continues to pursue development in the North East of England; however, growth in this region has been limited since our first household joined in 2019. While we remain committed to exploring opportunities in the area, the significant increase in carer's applications from Clacton and the wider Essex region has required us to focus our resources on processing these applications.

Short Term Aims
During the next financial year, build up to 30 households that can accommodate 35 placements.

Long Term Aims
A long-term business goal would be to establish a remote office in Clacton, Essex. We had a target of 5 households in the next two years in the last financial year and we are halfway there, we hope to add 8 more households within the next two years. We have been promoting PCC nationally but have had to take a step back with continuous applications we have had in the last two years.

Continuous Professional Development
Foster Carers are expected to participate in a minimum amount of training and this is delivered by PCC's team. Topics this year have included safeguarding, child development, child ending, camera surveillance. This is delivered regularly through Zoom across the year as well as in person training being delivered annually to the carers.

All PCC staff undertake scheduled training through the Atlas system which gives us access to specific training topics that are relevant to our roles as employees as well as to our individual roles. For example, fire safety, health and safety, safeguarding and conflict management. In relation to our social work staff as part of their ongoing registration they need to maintain a level of CPD and this year it had to include peer reflection. The social workers in staff have been undertaking regular meetings to facilitate peer reflection and this has been evidenced and submitted, along with additional CPD.

Strategies
In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and to its supplementary public benefit guidance on grant making charity. We also seek the advice and guidance of parties we are affiliated to and registered with, such as NAFP & Foster Talk. We are also governed by OFSTED and our practice is closely scrutinised. We have obtained recognition from Investors in People and have held onto this award for 13 years.

We employ qualified personnel to facilitate the following roles within the organisation:
- Key working
- Administration & Accounts including DBS
- Placements
- Maintenance
- Data control & IT
- Social work
- Foster care management & governance
- Training OCR and CPD
- Practice Educators / training and monitoring student social workers.

We offer student social workers 70- and 100-day placements to the University of Hertfordshire, Sussex University and Middlesex University using our service and practice educators. This is providing work experience and valuable training to those who seek to become effective and influential in the field of social work.

Measuring
Examining and measuring success seems improper when dealing with looked after children's lives and young people but for the purpose of this report we do the following: -

Foster Care: We monitor placement availability and referrals from local authorities by use of the CHARMS system. OFSTED carry out three-year inspections (last one was in Dec 2024) and make recommendations of how we can improve our service.

Unaccompanied children (UAM's) - Supported Housing: We monitor the number of referrals being received as well as the ethnicity and country of origin of the service user. Our team meets monthly to review all cases and individual needs of service users. We also use CHARMS for all our record keeping. The under 18s part of this service is governed / inspected by OFSTED from 2023.

Charity Income:
We have seen a steady and stable increase in the amount of regular donations being received into PCC. Various projects here and overseas are being supported. This information is compiled into a monthly report and reviewed by the Trustees. PCC handles finance for overseas projects in Romania, Kenya and Sri Lanka and other organisations have asked us to help them in the transfer of funds to their non-UK projects. We charge no admin fees for this service. This we will keep under review by the trustees.

Friends of PCC:
We occasionally have people wanting to donate to the local work we are doing with our unaccompanied asylum-seeking children. We also have individuals regularly sponsoring our work here in the UK and they are considered 'Friends of PCC'.

Significant activities
To run all our programmes and the following, we have 16 staff members, facilitate 8 or 9 student social worker placements, & various volunteers. We also have 2 apprentice social workers on our team.

Phoenix Community Care actively promotes and raises funds for the work of the following projects as well as our own projects her e in the UK.

All being successful we are supporting work in:
- Rainedge International, Nakuru, Kenya.
- Paalam Project, Wattala, Sri Lanka
- Dare to Dream, Romania

Grant making
We collect regular donations from individuals here in the UK and pass these on to the various projects.

We receive small grants for facilitating student social work placements and for helping new social work graduates complete their AYSE.

Public benefit
We provide services to support some of the most vulnerable people within our community. Looked after children, asylum seekers and refugees need consistent support, reliable advocacy and to have a voice. Our provision helps bring stability and make a difference to those in need. It also seeks to educate everyone to understand the complex needs that the most vulnerable have. Our services have been effective in helping to reduce homelessness, youth offending, teenage pregnancy, loneliness and improve mental health. It helps encourage a greater understanding of cultural diversity thus reducing fear and misunderstanding. We want our local community to grow peacefully, addressing the needs of those less fortunate and be a place of safety and empathy.

Social investments
We continue to put investment into Football United working with various charities to bring weekly training and activities for young refugees/asylum seekers. A project initially funded through Model City London.

Volunteers
Unfortunately, we did not have any volunteers this financial year.

STRATEGIC REPORT

Achievements and performance

Charitable activities

Foster Care - Less Carers but more placements. Provided different methods of support to our carers helping them to keep children safe.

UASC Supported Housing - Even higher occupancy and even more training activities (using 'You Vs You and the Met Police).

Charity - managed to secure a substantial number of individual sponsors for Sure 24, Nakuru, Kenya, a project which funds children's care and educational needs. We continued our 'sponsor a child' scheme with a Norwegian charity.

Financial review

Financial position

Our overarching financial income is generated through the services we provide through our supported housing and our fostering agency as these services are paid for at time of referral. Our income this year was £2,225,857 which is an 8.04% increase on last year. Our contracts with the placing authorities are open ended as they are based on spot purchasing. Out of these funds we are endeavouring to build up a reserve large enough to cover the business activities for a further three months should any disaster occur. None of our current activities make a loss.

The charity receives various donations that are used for the projects they have been designated to. In the past year the total donations have been £195,407.

We have various policies in place explaining financial procedures and accountability. Our payroll and pension liabilities are calculated for us by JMH Partnership.

Reserves policy

The trustees have examined Phoenix Community Care Charity's requirements for reserves in the light of the main risks to the organisation and has determined that a reserve of three months expenditure be held. The present level of reserve available to the Charity is £264,854 and PCC are looking to increase this over the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798480 (England and Wales)

Registered Charity number

1139773

Registered office

The Trampery
639 High Road
London
N17 8AA

Trustees
J A Coates
Mrs P A Hawkes
G I J Hawkes
A L Hawkes
Mrs A Kelly
Mrs C S Mayer
A Mohammed (appointed 29.1.25)

Company Secretary
Mrs A Kelly

Auditors
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Accountants
The JMH Partnership Ltd
Chartered Certified Accountants
481 Green Lanes
London N13 4BS

FUNDS HELD AS CUSTODIAN FOR OTHERS
Rainedge International, Nakuru, Kenya
Tunaimi, Nairobi, Kenya
Dare to Dream, Soard, Kenya
Paalam Project, Sri Lanka

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Phoenix Community Care Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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 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 business.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ...02.12.2025..... and signed on the board's behalf by:

Pamela A Hawkes

Mrs P A Hawkes - Trustee

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

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

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

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

• The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
• We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
• The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
• Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the 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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: .....

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**5,301**	**192,106**	**197,407**	197,249
Charitable activities	4				
Foster Care/Semi-independent Accommodation & Support		**2,025,208**	-	**2,025,208**	1,858,318
Investment income	3	**3,242**	-	**3,242**	3,958
Other income		-	-	-	686
Total		**2,033,751**	**192,106**	**2,225,857**	2,060,211
EXPENDITURE ON					
Raising funds	5	**216**	-	**216**	216
Charitable activities	6				
Foster Care/Semi-independent Accommodation & Support		**1,994,095**	-	**1,994,095**	1,840,283
Other		**41,230**	**172,760**	**213,990**	232,484
Total		**2,035,541**	**172,760**	**2,208,301**	2,072,983
NET INCOME/(EXPENDITURE)		**(1,790)**	**19,346**	**17,556**	(12,772)
RECONCILIATION OF FUNDS					
Total funds brought forward		**235,774**	**11,524**	**247,298**	260,070
TOTAL FUNDS CARRIED FORWARD		**233,984**	**30,870**	**264,854**	247,298

The notes form part of these financial statements

Balance Sheet
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	**30,027**	-	**30,027**	37,232
CURRENT ASSETS					
Debtors	13	**205,793**	-	**205,793**	213,449
Cash at bank and in hand		**107,881**	**30,870**	**138,751**	103,694
		313,674	**30,870**	**344,544**	317,143
CREDITORS					
Amounts falling due within one year	14	**(109,717)**	-	**(109,717)**	(107,077)
NET CURRENT ASSETS		**203,957**	**30,870**	**234,827**	210,066
TOTAL ASSETS LESS CURRENT LIABILITIES		**233,984**	**30,870**	**264,854**	247,298
NET ASSETS		**233,984**	**30,870**	**264,854**	247,298
FUNDS	16				
Unrestricted funds				**233,984**	235,774
Restricted funds				**30,870**	11,524
TOTAL FUNDS				**264,854**	247,298

The financial statements were approved by the Board of Trustees and authorised for issue on 02.12.2025 and were signed on its behalf by:

Pamela A Hawkes

P A Hawkes - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**37,001**	(81,485)
Interest paid		**-**	(2,165)
Net cash provided by/(used in) operating activities		**37,001**	(83,650)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(2,186)**	(21,932)
Sale of tangible fixed assets		**-**	8,800
Interest received		**242**	958
Net cash used in investing activities		**(1,944)**	(12,174)
Cash flows from financing activities			
Capital repayments in year		**-**	(18,364)
Net cash provided by/(used in) financing activities		**-**	(18,364)
Change in cash and cash equivalents in the reporting period		**35,057**	(114,188)
Cash and cash equivalents at the beginning of the reporting period		**103,694**	217,882
Cash and cash equivalents at the end of the reporting period		**138,751**	103,694

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**17,556**	(12,772)
Adjustments for:		
Depreciation charges	**9,392**	11,821
Profit on disposal of fixed assets	**-**	(686)
Interest received	**(242)**	(958)
Interest paid	**-**	2,165
Decrease/(increase) in debtors	**7,656**	(83,757)
Increase in creditors	**2,639**	2,702
Net cash provided by/(used in) operations	**37,001**	(81,485)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	**103,694**	**35,057**	**138,751**
	103,694	**35,057**	**138,751**
Total	**103,694**	**35,057**	**138,751**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Support costs are attributed on the basis of the cost incurred and the time spent on foster care and fundraising activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	**195,407**	156,489
Grants	**2,000**	40,760
	197,407	197,249

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other grants	**2,000**	40,760

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	**3,000**	3,000
Deposit account interest	**242**	958
	3,242	3,958

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Management fees	Foster Care/Semi-independent Accommodation & Support	**21,402**	27,000
Reimbursed income	Foster Care/Semi-independent Accommodation & Support	**21,164**	6,258
Foster care, service & benefit	Foster Care/Semi-independent Accommodation & Support	**1,970,392**	1,801,983
Training & teaching services	Foster Care/Semi-independent Accommodation & Support	**12,250**	23,077
		2,025,208	1,858,318

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Fund raising expenses	**216**	216

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**1,538,727**	**455,368**	**1,994,095**

7. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**445,106**	**10,262**	**455,368**

Support costs, included in the above, are as follows:

	2025 Foster Care/Semi-independent Accommodation & Support	2024 Total activities
	£	£
Rates and water	**29,154**	**19,061**
Insurance	**19,477**	**11,756**
Light and heat	**2,855**	**3,115**
Telephone	**9,029**	**9,524**
Postage and stationery	**3,961**	**3,608**
Advertising	**1,524**	**723**
Sundries	**1,863**	**1,455**
Accountancy fees	**24,646**	**22,584**
Audit fees	**6,150**	**6,000**
Cleaning	**7,337**	**9,132**
Entertaining	**2,076**	**3,227**
Motor vehicle expenses	**13,409**	**12,513**
Service charges	**136,927**	**129,674**
Dues & subscriptions	**10,221**	**11,878**
Legal & professional	**-**	**639**
Office rent	**55,755**	**59,206**
Travel & subsistence	**9,284**	**26,241**
IT & software	**19,008**	**17,148**
Repairs & maintenance	**92,430**	**47,775**
Bank charges	**870**	**854**
Depreciation of tangible fixed assets	**9,392**	**11,821**
Carried forward	**455,368**	**407,934**

7. SUPPORT COSTS - continued

	2025 Foster Care/Semi-independent Accommodation & Support	2024 Total activities
	£	£
Brought forward	455,368	407,934
Interest payable and similar charges	-	2,165
	455,368	410,099

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	9,391	11,821
Surplus on disposal of fixed assets	-	(686)

9. TRUSTEES' REMUNERATION AND BENEFITS

The following transactions took place with trustees in the year ended the 31st March 2025.

Trustee	Salary	Employers Pension	Employers NIC	Total
G Hawkes	£41,530	£1,059	£4,476	£47,065
C Mayer	£41,530	£1,059	£4,476	£47,065
A Hawkes	£5,000	-	-	£5,000
J Coates	£5,000	-	-	£5,000
P Hawkes	£5,000	-	-	£5,000
A Kelly	£5,000	-	-	£5,000
Total	**£103,060**	**£2,118**	**£8,952**	**£114,130**

J A Coates invoiced for services during the year, amounting to £36,538 (2024: £34,560)

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**366,163**	363,593
Social security costs	**23,480**	22,259
Other pension costs	**7,155**	6,931
	396,798	392,783

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	**5**	5
Foster care	**10**	12
	15	17

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,416	190,833	197,249
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,858,318	-	1,858,318
Investment income	3,958	-	3,958
Other income	686	-	686
Total	1,869,378	190,833	2,060,211
EXPENDITURE ON			
Raising funds	216	-	216
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,840,283	-	1,840,283
Other	44,206	188,278	232,484
Total	1,884,705	188,278	2,072,983
NET INCOME/(EXPENDITURE)	(15,327)	2,555	(12,772)
RECONCILIATION OF FUNDS			
Total funds brought forward	251,101	8,969	260,070

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	235,774	11,524	247,298

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2024	**14,369**	**31,340**	**74,941**	**120,650**
Additions	**-**	**2,186**	**-**	**2,186**
At 31 March 2025	**14,369**	**33,526**	**74,941**	**122,836**
DEPRECIATION				
At 1 April 2024	**11,919**	**26,723**	**44,776**	**83,418**
Charge for year	**490**	**1,360**	**7,541**	**9,391**
At 31 March 2025	**12,409**	**28,083**	**52,317**	**92,809**
NET BOOK VALUE				
At 31 March 2025	**1,960**	**5,443**	**22,624**	**30,027**
At 31 March 2024	2,450	4,617	30,165	37,232

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	**149,439**	173,101
Other debtors	**37,707**	24,013
Prepayments	**18,647**	16,335
	205,793	213,449

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**35,951**	39,806
Social security and other taxes	**7,783**	6,611
Other creditors	**59,173**	54,120
Accrued expenses	**6,810**	6,540
	109,717	107,077

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	**62,681**	103,903
Between one and five years	**138,209**	196,934
	200,890	300,837

During the year, operating lease payments totalling £351,861 were recognised as an expense.

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	**235,774**	**(1,790)**	**233,984**
Restricted funds			
Sure 24	**6,075**	**(503)**	**5,572**
Tumaini Project	**244**	**1,785**	**2,029**
Romania	**-**	**19,440**	**19,440**
Sri Lanka	**425**	**(376)**	**49**
Beyond Sport NFL	**4,780**	**(1,000)**	**3,780**
	11,524	**19,346**	**30,870**
TOTAL FUNDS	**247,298**	**17,556**	**264,854**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**2,033,751**	**(2,035,541)**	**(1,790)**
Restricted funds			
Sure 24	**107,211**	**(107,714)**	**(503)**
Tumaini Project	**21,000**	**(19,215)**	**1,785**
Bookshine	**1,500**	**(1,500)**	**-**
Romania	**53,640**	**(34,200)**	**19,440**
Sri Lanka	**8,755**	**(9,131)**	**(376)**
Beyond Sport NFL	**-**	**(1,000)**	**(1,000)**
	192,106	**(172,760)**	**19,346**
TOTAL FUNDS	**2,225,857**	**(2,208,301)**	**17,556**

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	251,101	(15,327)	235,774
Restricted funds			
Sure 24	7,357	(1,282)	6,075
Tumaini Project	-	244	244
Bookshine	225	(225)	-
Romania	1,387	(1,387)	-
Sri Lanka	-	425	425
Beyond Sport NFL	-	4,780	4,780
	8,969	2,555	11,524
TOTAL FUNDS	260,070	(12,772)	247,298

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,869,378	(1,884,705)	(15,327)
Restricted funds			
Sure 24	100,354	(101,636)	(1,282)
Tumaini Project	32,919	(32,675)	244
Bookshine	1,575	(1,800)	(225)
Romania	16,800	(18,187)	(1,387)
Sri Lanka	425	-	425
Beyond Sport NFL	38,760	(33,980)	4,780
	190,833	(188,278)	2,555
TOTAL FUNDS	2,060,211	(2,072,983)	(12,772)

Restricted funds
Restricted funds represent monies raised which are to be donated to the nominated charities.

17. RELATED PARTY DISCLOSURES

Included in trade and other creditors are amounts due to the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2025 £	2024 £
Sunflower Properties Limited	26,565	7,621
Phoenix Community Care (GRP) LLP	5,032	5,072
New Living Ministries	467	467
Sunflower Housing Limited	Nil	25,000
A & P Hawkes	217	75
A & P Kelly	35	Nil

Included in trade and other debtors are amounts due from the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2025 £	2024 £
A Hawkes	631	509
A & P Kelly	Nil	317
Phoenix Community Care Management LLP	8,460	8,347
Sunflower Properties Limited	Nil	1,930
Sunflower Housing Limited	6,410	9,000
You Vs You CIC	500	Nil

During the period rent for properties was paid to related parties as follows:

	2025 £	2024 £
A & P Kelly	62,796	59,805
New Living Ministries	24,000	20,000

17. RELATED PARTY DISCLOSURES - continued

Sunflower Properties Limited	206,314	190,792

During the period the following charges were issued by the following related parties:

	2025	2024
	£	£
Phoenix Community Care Management LLP	64,787	61,207
Phoenix Community Care (GRP) LLP	72,140	64,467
J A Coates	36,538	34,560

During the period the following charges were issued to the following related parties:

	2025	2024
	£	£
Sunflower Housing Limited	3,590	9,199
Sunflower Properties Limited	30,355	19,469
A & P Kelly	6,084	3,021
New Living Ministries	1,008	845
You Vs You CIC	3,000	Nil

18. MEMBERS LIABILITY

The charitable company is limited by guarantee and therefore has no share capital, under the provision of the Companies Act. The liability of each member of the charitable company is limited to £1. At 31 March 2025 there were 7 members (2024 - 6).

PHOENIX COMMUNITY CARE LIMITED

England & Wales - Charity number 1139773

Accounts

REGISTERED COMPANY NUMBER: 03798480 (England and Wales)
REGISTERED CHARITY NUMBER: 1139773

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2024

for

PHOENIX COMMUNITY CARE LIMITED

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

PHOENIX COMMUNITY CARE LIMITED

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for the Year Ended 31 March 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Purpose

a) The relief of those in need, hardship, or distress especially those that are vulnerable, young people, asylum seekers and refugees by the provision of supported housing for their benefit.

b) To advance in life and relieve the needs of young people by the operation of a foster care agency and by providing care and support for their benefit.

c) To advance the education of the public by delivering training and education for young people (between the ages of 14-19), asylum seekers and refugees who are not in education or employment.

d) The relief of poverty but not exclusively in Sri Lanka, Romania and Kenya by funding and providing support to orphanages, schools and to feeding programs that affect members of deprived communities; and by the provision of volunteers to further this work.

Supported Accommodation

We started our supported accommodation programme back in 2001. This service takes young vulnerable adults, the majority being 16yrs - 18yrs old and are refugees or asylum seekers. We provide semi-independent accommodation; help enrol them into college or training programmes and support their legal and medical needs. During their stay with us, their allocated keyworker will help them develop their independent living skills. A recognised qualification that all our service users can obtained while with us. During 2018 PCC registered with OCR (Oxford Cambridge Royal Society of Art) to be able to deliver courses in life skills, and to certificate them up to level 3. Also working with Met Police and 'You Vs You' in training courses / life skills.

This service became OFSTED registered in 2023.

We have always been in this financial year at standard occupancy with a 90% capacity for the year of our 28 possible placements. This has slowly been less from our 98% from the year before so we have started to advertise with other local authorities.

Contact Centre

Looked after children have need to use registered contact centres. PCC have moved offices within the current premises to facilitate such a need. The new facilities are more accessible and practical for our staff and users. We started the process of registration with the NACCC, a recognised body. Successful registration and approval enable us to facilitate the contact arrangements that Local Authorities have need for. We have started to charge for these services. They are an add on to our current foster care agency services.

Foster Care Agency

Our foster care agency opened in 2005. We went from 19 (+ 2 respite carers) households on April 1st 2023, to 22 households (+3 respite carers) on March 31st 2024 with 4 new families approved / 2 respite carers approved / 1 family left the agency in this period. Our occupancy is still high within the agency with 24 in placement (plus another 4 on 'Staying Put') on 31st March 2024, with 4 classed as long-term placements.

Monitoring continues to evolve to meet the needs of the service with CHARMS audits done monthly and always looking at ways of improving our monitoring.

We continue to aspire to sustainable growth at our current pace with a strong focus on the approval of a mature and diverse pool of foster carers that reflect the community that we occupy and the needs of the children we foster.

PCC also continue to pursue working in the Northeast of England but have struggled to grow since the first household joined in 2019. This is something we continue to investigate with a planned recruitment strategy for implementation during the next financial year.

Short Term Aims
During the next financial year, build up to 25 households that can accommodate 35 placements.

Long Term Aims
A long-term business goal would be to establish more of a presence in the North of England. We had target of 5 households in the next two years in last financial year but have already reached that target, we hope to add two more household within the next two years. We are promoting PCC nationally via our online presence and by attending regional promotional events, conferences, and festivals.

Continuous Professional Development
Foster Carers are expected to participate in a minimum amount of training and this is delivered by PCC's team. Topics this year have included safeguarding, child development, communication, education and ACEs. This is delivered regularly through Zoom across the year as well as in person training being delivered annually to the carers.

All PCC staff undertake scheduled training through the Atlas system which gives us access to specific training topics that are relevant to our roles as employees as well as to our individual roles. For example, fire safety, health and safety, safeguarding and conflict management. In relation to our social work staff as part of their ongoing registration they need to maintain a level of CPD and this year it had to include peer reflection. The social workers in staff have been undertaking regular meetings to facilitate peer reflection and this has been evidenced and submitted, along with additional CPD.

Strategies
In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and to its supplementary public benefit guidance on grant making charity. We also seek the advice and guidance of parties we are affiliated to and registered with, such as NAFP & Foster Talk. We are also governed by OFSTED and our practice is closely scrutinised. We have obtained recognition from Investors in People and have held onto this award for 13 years.

We employ qualified personnel to facilitate the following roles within the organisation:
- Key working
- Administration & Accounts including DBS
- Placements
- Maintenance
- Data control & IT
- Social work
- Foster care management & governance
- Training OCR and CPD
- Practice Educators / training and monitoring student social workers.

We offer student social workers 70- and 100-day placements to the University of Hertfordshire, Sussex University and Middlesex University using our service and practice educators. This is providing work experience and valuable training to those who seek to become effective and influential in the field of social work.

Measuring
Examining and measuring success seems improper when dealing with looked after children's lives and young people but for the purpose of this report we do the following: -

Foster Care: We monitor placement availability and referrals from local authorities by use of the CHARMS system. OFSTED carry out three-year inspections (last one was in 2022) and make recommendations of how we can improve our service.

Unaccompanied children (UAM's) - Supported Housing: We monitor the number of referrals being received as well as the ethnicity and country of origin of the service user. Our team meet monthly to review all cases and individual needs of service users. We also use CHARMS for all our record keeping. This part of our service will is now governed / inspected by OFSTED since 2023.

Charity Income:
We have seen a steady and stable increase in the amount of regular donations being received into PCC. Various projects here and overseas are being supported. This information is compiled into a monthly report and reviewed by the Trustees. PCC is a specialist in handling finance for special projects in Romania, Kenya and Sri Lanka and other organisations have asked us to help them in the transfer of funds to their non-UK projects. We are particularly helping our partner charity in South London who regularly contribute to Rain Edge in Kenya, to Dare to Dream in Romania and to the Tumaini Project also in Kenya. We charge no admin fees for this service. We do incur bank charges. This we will keep under review by the trustees.

Friends of PCC:
We occasionally have people wanting to donate to the local work we are doing with our unaccompanied asylum-seeking children. We also have individuals regularly sponsoring our work here in the UK and they are considered 'Friends of PCC'.

Significant activities
To run all our programmes and the following, we have 17 staff members , facilitate 8 or 9 student social worker placements, & various volunteers. We will be adding our 2nd apprentice social worker to our team.

Phoenix Community Care actively promotes and raises funds for the work of the following projects as well as our own projects her e in the UK.

All being successful we are supporting work in:
- Rainedge International, Nakuru, Kenya.
- Paalam Project, Wattala, Sri Lanka
- Dare to Dream, Romania

Grant making
We collect regular donations from individuals for the work in Kenya and pass these on to the various projects.

In March 2023 we were awarded a grant worth £38,760.25 from an organisation called Beyond Sport. This was to deliver to 40 young people, mindfulness workshops, mental health self-care and NFL training. We have successfully completed this contract in March 2024.

We receive small grants for facilitating student social work placements and for helping new social work graduates complete their AYSE.

Public benefit
We provide services to support some of the most vulnerable people within our community. Looked after children, asylum seekers and refugees need consistent support, reliable advocacy and to have a voice. Our provision helps bring stability and make a difference to those in need. It also seeks to educate everyone to understand the complex needs that the most vulnerable have. Our services have been effective in helping to reduce homelessness, youth offending, teenage pregnancy, loneliness and improve mental health. It helps encourage a greater understanding of cultural diversity thus reducing fear and misunderstanding. We want our local community to grow peacefully, addressing the needs of those less fortunate and be a place of safety and empathy.

Social investments
We continue to put investment into Football United working with various charities to bring weekly training and activities for young refugees/asylum seekers. A project initially funded through Model City London.

Volunteers
Unfortunately, we did have any volunteers this financial year.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Foster Care - Less Carers but more placements. Provided different methods of support to our carers helping them to keep children safe.

UASC Supported Housing - Even higher occupancy and even more training activities (using 'You Vs You and the Met Police).

Charity - managed to secure a substantial number of sponsors for Sure 24, Nakuru, Kenya, a project which funds children's care and educational needs. We continued our 'sponsor a child' scheme with a Norwegian charity.

Financial review

Financial position

Our overarching financial income is generated through the services we provide through our supported housing and our fostering agency as these services are paid for at time of referral. Our income this year was £2,060,211 which is a 3.63% increase on last year. Our contracts with the placing authorities are open ended as they are based on spot purchasing. Out of these funds we are endeavouring to build up a reserve large enough to cover the business activities for a further three months should any disaster occur. None of our current activities make a loss.

The charity receives various donations that are used for the projects they have been designated to. In the past year the total donations have been £156,489.

We have various policies in place explaining financial procedures and accountability. Our payroll and pension liabilities are calculated for us by JMH Partnership.

Reserves policy

The trustees have examined Phoenix Community Care Charity's requirements for reserves in the light of the main risks to the organisation and has determined that a reserve of three months expenditure be held.
The present level of reserve available to the Charity is £247,298 and PCC are looking to increase this over the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798480 (England and Wales)

Registered Charity number

1139773

Registered office

The Trampery
639 High Road
London
N17 8AA

Trustees
Ms M Burnett (resigned 24.5.23)
J A Coates
Mrs P A Hawkes
G I J Hawkes
A L Hawkes
Mrs A Kelly
Mrs C S Mayer

Company Secretary
Mrs A Kelly

Auditors
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Accountants
The JMH Partnership Ltd
Chartered Certified Accountants
481 Green Lanes
London N13 4BS

FUNDS HELD AS CUSTODIAN FOR OTHERS
Rainedge International, Nakuru, Kenya
Tunaimi, Nairobi, Kenya
Dare to Dream, Soard, Kenya
Paalam Project, Sri Lanka

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Phoenix Community Care Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 10-12-2024 and signed on the board's behalf by:

Pamm A. Hawkes

Mrs P A Hawkes - Trustee

Opinion

We have audited the financial statements of Phoenix Community Care Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

• The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
• We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
• The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
• Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the 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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: .....

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**6,416**	**190,833**	**197,249**	207,039
Charitable activities	4				
Foster Care/Semi-independent Accommodation & Support		**1,858,318**	**-**	**1,858,318**	1,780,042
Investment income	3	**3,958**	**-**	**3,958**	1,005
Other income		**686**	**-**	**686**	-
Total		**1,869,378**	**190,833**	**2,060,211**	1,988,086
EXPENDITURE ON					
Raising funds	5	**216**	**-**	**216**	700
Charitable activities	6				
Foster Care/Semi-independent Accommodation & Support		**1,840,283**	**-**	**1,840,283**	1,707,355
Other		**44,206**	**188,278**	**232,484**	240,937
Total		**1,884,705**	**188,278**	**2,072,983**	1,948,992
NET INCOME/(EXPENDITURE)		**(15,327)**	**2,555**	**(12,772)**	39,094
RECONCILIATION OF FUNDS					
Total funds brought forward		**251,101**	**8,969**	**260,070**	220,976
TOTAL FUNDS CARRIED FORWARD		**235,774**	**11,524**	**247,298**	260,070

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	**37,232**	-	**37,232**	35,235
CURRENT ASSETS					
Debtors	13	**213,449**	-	**213,449**	129,692
Cash at bank and in hand		**92,170**	**11,524**	**103,694**	217,882
		305,619	**11,524**	**317,143**	347,574
CREDITORS					
Amounts falling due within one year	14	**(107,077)**	-	**(107,077)**	(122,739)
NET CURRENT ASSETS		**198,542**	**11,524**	**210,066**	224,835
TOTAL ASSETS LESS CURRENT LIABILITIES		**235,774**	**11,524**	**247,298**	260,070
NET ASSETS		**235,774**	**11,524**	**247,298**	260,070
FUNDS	16				
Unrestricted funds				**235,774**	251,101
Restricted funds				**11,524**	8,969
TOTAL FUNDS				**247,298**	260,070

The financial statements were approved by the Board of Trustees and authorised for issue on 10.12.2024 and were signed on its behalf by:

Pauline A. Hawkes

P A Hawkes - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	**(81,485)**	58,576
Interest paid		**(2,165)**	-
Net cash (used in)/provided by operating activities		**(83,650)**	58,576
Cash flows from investing activities			
Purchase of tangible fixed assets		**(21,932)**	(17,315)
Sale of tangible fixed assets		**8,800**	1,600
Interest received		**958**	255
Net cash used in investing activities		**(12,174)**	(15,460)
Cash flows from financing activities			
Capital repayments in year		**(18,364)**	8,292
Net cash (used in)/provided by financing activities		**(18,364)**	8,292
Change in cash and cash equivalents in the reporting period		**(114,188)**	51,408
Cash and cash equivalents at the beginning of the reporting period		**217,882**	166,474
Cash and cash equivalents at the end of the reporting period		**103,694**	217,882

The notes form part of these financial statements

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(12,772)**	39,094
Adjustments for:		
Depreciation charges	**11,821**	9,464
(Profit)/loss on disposal of fixed assets	**(686)**	423
Interest received	**(958)**	(255)
Interest paid	**2,165**	-
(Increase)/decrease in debtors	**(83,757)**	42,559
Increase/(decrease) in creditors	**2,702**	(32,709)
Net cash (used in)/provided by operations	**(81,485)**	58,576

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	**At 31.3.24 £**
Net cash			
Cash at bank and in hand	**217,882**	**(114,188)**	**103,694**
	217,882	**(114,188)**	**103,694**
Debt			
Finance leases	**(18,364)**	**18,364**	**-**
	(18,364)	**18,364**	**-**
Total	**199,518**	**(95,824)**	**103,694**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Support costs are attributed on the basis of the cost incurred and the time spent on foster care and fundraising activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	**156,489**	198,753
Gift aid	**-**	8,048
Grants	**40,760**	238
	197,249	207,039

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	**40,760**	238

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	**3,000**	750
Deposit account interest	**958**	255
	3,958	1,005

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Management fees	Foster Care/Semi-independent Accommodation & Support	**27,000**	27,000
Reimbursed income	Foster Care/Semi-independent Accommodation & Support	**6,258**	36,876
Foster care, service & benefit	Foster Care/Semi-independent Accommodation & Support	**1,801,983**	1,704,728
Training & teaching services	Foster Care/Semi-independent Accommodation & Support	**23,077**	11,438
		1,858,318	1,780,042

continued...

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Fund raising expenses	**216**	700

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**1,430,184**	**410,099**	**1,840,283**

7. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**395,259**	**14,840**	**410,099**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	**11,821**	9,464
Surplus/(deficit) on disposal of fixed assets	**(686)**	423

9. TRUSTEES' REMUNERATION AND BENEFITS

The following transactions took place with trustees in the year ended the 31st March 2024.

Sabbatical Post	Salary	Employers Pension	Employers NIC	Total
M Burnett	£2,637	£64	£259	£2,960
G Hawkes	£39,552	£999	£4,203	£44,754
C Mayer	£39,552	£999	£4,203	£44,754
A Hawkes	£5,000	-	-	£5,000
J Coates	£5,000	-	-	£5,000
P Hawkes	£5,000	-	-	£5,000
A Kelly	£5,000	-	-	£5,000
Total	**£101,741**	**£2,062**	**£8,665**	**£112,468**

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustees' expenses were £64,658 for the year ended 31st March 2024 (2023: £30,644).

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	**363,593**	362,751
Social security costs	**22,259**	22,005
Other pension costs	**6,931**	3,881
	392,783	388,637

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	**5**	5
Foster care	**12**	11
	17	16

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,300	205,739	207,039
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,780,042	-	1,780,042
Investment income	1,005	-	1,005
Total	1,782,347	205,739	1,988,086
EXPENDITURE ON			
Raising funds	700	-	700
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,689,739	17,616	1,707,355
Other	39,936	201,001	240,937
Total	1,730,375	218,617	1,948,992
NET INCOME/(EXPENDITURE)	51,972	(12,878)	39,094

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	199,129	21,847	220,976
TOTAL FUNDS CARRIED FORWARD	251,101	8,969	260,070

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2023	**12,862**	**30,641**	**85,928**	**129,431**
Additions	**1,507**	**699**	**19,726**	**21,932**
Disposals	**-**	**-**	**(30,713)**	**(30,713)**
At 31 March 2024	**14,369**	**31,340**	**74,941**	**120,650**
DEPRECIATION				
At 1 April 2023	**11,307**	**25,569**	**57,320**	**94,196**
Charge for year	**612**	**1,154**	**10,055**	**11,821**
Eliminated on disposal	**-**	**-**	**(22,599)**	**(22,599)**
At 31 March 2024	**11,919**	**26,723**	**44,776**	**83,418**
NET BOOK VALUE				
At 31 March 2024	**2,450**	**4,617**	**30,165**	**37,232**
At 31 March 2023	1,555	5,072	28,608	35,235

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	**173,101**	94,175
Other debtors	**24,013**	23,880
Prepayments	**16,335**	11,637
	213,449	129,692

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Hire purchase (see note 15)	-	18,364
Trade creditors	39,806	35,478
Social security and other taxes	6,611	6,640
Other creditors	54,120	57,457
Accrued expenses	6,540	4,800
	107,077	122,739

15. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	2024	2023
	£	£
Net obligations repayable:		
Within one year	-	18,364

	Non-cancellable operating leases	
	2024	2023
	£	£
Within one year	103,903	58,651
Between one and five years	196,934	258,055
	300,837	316,706

During the year, operating lease payments totalling £312,155 were recognised as an expense.

16. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	251,101	(15,327)	235,774
Restricted funds			
Sure 24	7,357	(1,282)	6,075
Tumaini Project	-	244	244
Bookshine	225	(225)	-
Romania	1,387	(1,387)	-
Sri Lanka	-	425	425
Beyond Sport NFL	-	4,780	4,780
	8,969	2,555	11,524
TOTAL FUNDS	260,070	(12,772)	247,298

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**1,869,378**	**(1,884,705)**	**(15,327)**
Restricted funds			
Sure 24	**100,354**	**(101,636)**	**(1,282)**
Tumaini Project	**32,919**	**(32,675)**	**244**
Bookshine	**1,575**	**(1,800)**	**(225)**
Romania	**16,800**	**(18,187)**	**(1,387)**
Sri Lanka	**425**	**-**	**425**
Beyond Sport NFL	**38,760**	**(33,980)**	**4,780**
	190,833	**(188,278)**	**2,555**
TOTAL FUNDS	**2,060,211**	**(2,072,983)**	**(12,772)**

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	199,129	51,972	251,101
Restricted funds			
Sport for Good	261	(261)	-
Sure 24	2,418	4,939	7,357
Bookshine	100	125	225
Romania	1,713	(326)	1,387
Sport Unites	17,355	(17,355)	-
	21,847	(12,878)	8,969
TOTAL FUNDS	220,976	39,094	260,070

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,782,347	(1,730,375)	51,972
Restricted funds			
Sport for Good	-	(261)	(261)
Sure 24	105,209	(100,270)	4,939
Tumaini Project	14,790	(14,790)	-
Bookshine	1,475	(1,350)	125
Romania	83,900	(84,226)	(326)
Sport Unites	-	(17,355)	(17,355)
Afghanistan	365	(365)	-
	205,739	(218,617)	(12,878)
TOTAL FUNDS	1,988,086	(1,948,992)	39,094

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	199,129	36,645	235,774
Restricted funds			
Sport for Good	261	(261)	-
Sure 24	2,418	3,657	6,075
Tumaini Project	-	244	244
Bookshine	100	(100)	-
Romania	1,713	(1,713)	-
Sport Unites	17,355	(17,355)	-
Sri Lanka	-	425	425
Beyond Sport NFL	-	4,780	4,780
	21,847	(10,323)	11,524
TOTAL FUNDS	220,976	26,322	247,298

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,651,725	(3,615,080)	36,645
Restricted funds			
Sport for Good	-	(261)	(261)
Sure 24	205,563	(201,906)	3,657
Tumaini Project	47,709	(47,465)	244
Bookshine	3,050	(3,150)	(100)
Romania	100,700	(102,413)	(1,713)
Sport Unites	-	(17,355)	(17,355)
Afghanistan	365	(365)	-
Sri Lanka	425	-	425
Beyond Sport NFL	38,760	(33,980)	4,780
	396,572	(406,895)	(10,323)
TOTAL FUNDS	4,048,297	(4,021,975)	26,322

Restricted funds
The Sport Unites fund consists of grant income and its associated expenditure to be used to provide sporting activities to the charity's beneficiaries .

Other restricted funds represent monies raised which are to be donated to the nominated charities.

17. RELATED PARTY DISCLOSURES

Included in trade and other creditors are amounts due to/(from) the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2024 £	2023 £
Sunflower Properties Limited	7,621	11,226
Phoenix Community Care Management LLP	Nil	6,090
Phoenix Community Care (GRP) LLP	5,072	5,605
New Living Ministries	467	467
Sunflower Housing Limited	25,000	Nil
A & P Hawkes	75	21,910
C Mayer	Nil	144

Included in trade and other debtors are amounts due (to)/from the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2024 £	2023 £
A Hawkes	509	1,688
A & P Kelly	317	2,106
Phoenix Community Care Management LLP	8,347	14,084
Sunflower Properties Limited	1,930	Nil
Sunflower Housing Limited	9,000	Nil

continued...

17. RELATED PARTY DISCLOSURES - continued

During the period rent for properties was paid to related parties as follows:

	2024	2023
	£	£
A & P Kelly	59,805	56,965
New Living Ministries	20,000	19,200
Sunflower Properties Limited	190,792	179,008

During the period the following charges were issued by the following related parties:

	2024	2023
	£	£
Phoenix Community Care Management LLP	61,207	57,816
Phoenix Community Care (GRP) LLP	68,467	64,968
J A Coates	34,560	32,676

During the period the following charges were issued to the following related parties:

	2024	2023
	£	£
Sunflower Housing Limited	9,000	9,000
Sunflower Properties Limited	18,000	18,000
A & P Kelly	3,021	13,830
New Living Ministries	845	180
Sunflower Housing Limited	199	2,250
Sunflower Properties Limited	1,469	12,131

18. MEMBERS LIABILITY

The charitable company is limited by guarantee and therefore has no share capital, under the provision of the Companies Act. The liability of each member of the charitable company is limited to £1. At 31 March 2024 there were 6 members (2023 - 7).

LETTER OF REPRESENTATION

The Board of Trustees
Phoenix Community Care Limited
The Trampery
639 High Road
London N17 8AA

Knox Cropper LLP
Chartered Accountants
153-155 London Road
Hemel Hempstead
Hertfordshire HP3 9SQ

Dear Sirs

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and officials of the Charity, the following representations given to you in connection with your audit of the Charity's financial statements for the year ended 31st March 2024.

Confirmation of Responsibilities

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 and the Charities Act 2011 ("the Act") for preparing financial statements, for the year ended 31st March 2024, which give a true and fair view in accordance with the financial reporting framework (FRS 102 and the Charity SORP).

2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and Trustees' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.

3. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:
    - so far as each Trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
    - each Trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

Estimates and Judgments

4. We confirm that the methods, significant assumptions and source data used by us in making accounting estimates, and their disclosure in the financial statements, are appropriate and in compliance with the recognition, measurement and disclosure requirements of FRS 102.

5. We confirm that all known actual or possible litigation and claims, the implication of which should be considered when preparing the financial statements, have been disclosed to you and have been accounted for and disclosed in accordance with FRS102 and the Act.

Post Balance Sheet Events and Commitments

6. We confirm that there have been no events since the balance sheet date which necessitate revision of the figures in the financial statements, or inclusion of a note thereto, other than those matters which have already been disclosed or included in the financial statements.

7. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.

8. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Related Parties

9. We confirm that we are aware of the definition of a related party as set out in FRS102 and the charity SORP.

10. We confirm that we have disclosed to you all related parties and related party transactions relevant to the charity and that we are not aware of further related party transactions other than those already disclosed in the financial statements in accordance with the requirements of FRS102 and the Act.

11. We confirm that the charity has not had, at any time during the year, an arrangement, transaction or agreement to provide credit facilities for trustees, nor to provide guarantees of any kind on behalf of the trustees, except as disclosed in the financial statements.

Laws, Regulations and Contractual Agreements

12. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its operations, non-compliance with which could affect the financial statements.

13. The charity has complied with all aspects of contractual and other agreements that could have a material effect on the financial statements in the event of non-compliance.

Internal Control and Fraud

14. We acknowledge our responsibility for the design and implementation of controls to prevent and detect fraud and we confirm that we have assessed the risk that the financial statements may be materially misstated as a result of fraud and that we have made this assessment available to you. We also confirm that, to the best of our knowledge and belief, there have been no significant deficiencies in internal control during the year.

15. We confirm that we have disclosed to you our knowledge of any actual or suspected instances of fraud involving management, employees with a significant role in internal control, and others where the fraud could have a material effect on the financial statements. We also confirm that we have disclosed to you our knowledge of any allegations of fraud or suspected fraud, affecting the financial statements, which have been communicated by employees, former employees, regulators or others.

Going Concern

16. We confirm that, having considered financial projections which reflect the charity's expectations and intentions for a period of at least twelve months from the date on which the financial statements are expected to be approved, in our opinion, the charity's financial statements should be prepared on the going concern basis.

Uncorrected Misstatements

17. We confirm that, in our opinion, the effects of any uncorrected misstatements which have been set out in the Audit Findings Report, are immaterial, both individually and in aggregate, to the financial statements as a whole.

Yours faithfully

Signed on behalf of the Board of Trustees Date

PHOENIX COMMUNITY CARE LIMITED

England & Wales - Charity number 1139773

Accounts

REGISTERED COMPANY NUMBER: 03798480 (England and Wales)
REGISTERED CHARITY NUMBER: 1139773

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2023

for

PHOENIX COMMUNITY CARE LIMITED

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

PHOENIX COMMUNITY CARE LIMITED

Contents of the Financial Statements
for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purpose

a) The relief of those in need, hardship, or distress especially those that are vulnerable, young people, asylum seekers and refugees by the provision of supported housing for their benefit.
b) To advance in life and relieve the needs of young people by the operation of a foster care agency and by providing care and support for their benefit.
c) To advance the education of the public by delivering training and education for young people (between the ages of 14-19), asylum seekers and refugees who are not in education or employment.
d) The relief of poverty but not exclusively in Sri Lanka, Romania and Kenya by funding and providing support to orphanages, schools and feeding programs that affect members of deprived communities; and by the provision of volunteers to further this work.

Supported Housing

We started our supported housing programme back in 2001. This service takes young vulnerable adults, the majority being 16 - 18 years old and are refugees or asylum seekers. We provide semi-independent accommodation; help enrol them into college or training programmes and support their legal and medical needs. During their stay with us, their allocated keyworker will help them develop their independent living skills. A recognised qualification that all our service users can obtain while with us. During 2018 PCC registered with OCR (Oxford Cambridge Royal Society of Art) to be able to deliver courses in life skills and to certificate them up to level 3. Also working with Met Police and 'You Vs You' in training courses/life skills.

We have always been in this financial year at high occupancy with a 98% capacity for the year of our 27 possible placements.

Foster Care Agency

Our foster care agency opened in 2005. We went from 20 households on April 1st, 2022, to 19 households (also 2 respite carers) on March 31st 2023 with 1 new family approved / 2 respite carers approved / 2 families left the agency in this period. Our occupancy is still high within the agency with 26 in placement (plus another 3 on 'Staying Put') on 31st March 2023, with 4 classed as long-term placements.

Monitoring continues to evolve to meet the needs of the service with CHARMS audits done monthly and always looking at ways of improving our monitoring.

We continue to aspire to sustainable growth at our current pace with a strong focus on the approval of a mature and diverse pool of foster carers that reflect the community that we occupy and the needs of the children we foster.

PCC also continue to pursue working in the Northeast of England but has struggled to grow since the first household joined in 2019. This is something we continue to investigate with a planned recruitment strategy for implementation during the next financial year.

Short Term Aims

During the next financial year, build up to 22 households that can accommodate 30 placements.

Long Term Aims

A long-term business goal would be to establish more of a presence in the North of England. Also, we hope to raise households in Clacton from 2 to at least 5 in the next two years. We are promoting PCC nationally via our online presence and by attending regional promotional events, conferences, and festivals.

Continuous Professional Development

Foster Carers are expected to participate in a minimum amount of training, and this is delivered by PCC's team. Topics this year have included safeguarding, child development, communication, education, and ACEs. This is delivered regularly through Zoom across the year as well as in-person training being delivered annually to the carers.

All PCC staff undertake scheduled training through the Atlas system which gives us access to specific training topics that are relevant to our roles as employees as well as to our individual roles. For example, fire safety, health, and safety, safeguarding and conflict management. In relation to our social work staff as part of their ongoing registration they need to maintain a level of CPD and this year it had to include peer reflection. The social worker staff have been undertaking regular meetings to facilitate peer reflection and this has been evidenced and submitted, along with additional CPD.

Strategies
In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and to its supplementary public benefit guidance on grant-making charity. We also seek the advice and guidance of parties we are affiliated to and registered with, such as NAFP & Foster Talk. We are also governed by OFSTED and our practice is closely scrutinised. We have obtained recognition from Investors in People and have held onto this award for 13 years.

We employ qualified personnel to facilitate the following roles within the organisation:
- Key working
- Administration & Accounts including DBS
- Placements
- Maintenance
- Data control & IT
- Social work
- Foster care management & governance
- Training OCR and CPD
- Practice Educators/training and monitoring student social workers.

We offer student social workers 70-day and 100-day placements to the University of Hertfordshire, Sussex University and Middlesex University using our service and practice educators. This is providing work experience and valuable training to those who seek to become effective and influential in the field of social work.

Measuring
Examining and measuring success seems improper when dealing with Looked after Children's lives and young people but for the purpose of this report we do the following: -

Foster Care: We monitor placement availability and referrals from local authorities by use of the CHARMS system. OFSTED carries out three-year inspections (the last one was in 2022) and makes recommendations on how we can improve our service.

Unaccompanied children (UAM's) - Supported Housing: We monitor the number of referrals being received as well as the ethnicity and country of origin of the service user. Our team meet monthly to review all cases and individual needs of service users. We also use CHARMS for all our record-keeping. This part of our service will be overned/inspected by OFSTED in 2024.

Charity Income:
We have seen a steady and stable increase in the amount of regular donations being received into PCC. Various projects here and overseas are being supported. This information is compiled into a monthly report and reviewed by the Trustees. PCC is a specialist in handling finance for special projects in Romania, Kenya and Sri Lanka and other organisations have asked us to help them in the transfer of funds to their non-UK projects. We are particularly helping our partner charity in South London which regularly contributes to Rain Edge in Kenya, Dare to Dream in Romania and the Tumaini Project in Kenya. We charge no admin fees for this service. We do incur bank charges. This we will keep under review by the trustees.

Friends of PCC:
We occasionally have people wanting to donate to the local work we are doing with our unaccompanied asylum-seeking children. We also have individuals regularly sponsoring our work here in the UK and they are considered 'Friends of PCC'.

OBJECTIVES AND ACTIVITIES

Significant activities

To run all our programmes and the following, we have 17 staff members, facilitate 4 or 5 student social worker placements, & various volunteers. We have also added our first apprentice social worker to our team.

Phoenix Community Care actively promotes and raises funds for the work of the following projects as well as our own projects her e in the UK.

All being successful we are supporting work in:
- Rainedge International, Nakuru, Kenya.
- Paalam Project, Wattala, Sri Lanka
- Dare to Dream, Romania

Grant making

We collect regular donations from individuals for the work in Kenya and pass these on to the various projects.

In March 2023 we were awarded a grant worth £38,760.25 from an organisation called Beyond Sport. This is to deliver to 40 young people, mindfulness workshops, mental health self-care and NFL training. We have until March 2024 to complete the contract and we will partner with You vs You to do this.

We receive small grants for facilitating student social work placements and for helping new social work graduates complete their AYSE.

Public benefit

We provide services to support some of the most vulnerable people within our community. Looked after Children, asylum seekers and refugees need consistent support, reliable advocacy and to have a voice. Our provision helps bring stability and make a difference to those in need. It also seeks to educate everyone to understand the complex needs that the most vulnerable have. Our services have been effective in helping to reduce homelessness, youth offending, teenage pregnancy, loneliness and improve mental health. It helps encourage a greater understanding of cultural diversity thus reducing fear and misunderstanding. We want our local community to grow peacefully, addressing the needs of those less fortunate and be a place of safety and empathy.

Social investments

We continue to put investment into Football United working with various charities to bring weekly training and activities for young refugees/asylum seekers. A project initially funded through Model City London.

Volunteers

Unfortunately, we did not have any volunteers this financial year.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Foster Care - Less Carers but more placements. Provided different methods of support to our carers helping them to keep children safe.

UASC Supported Housing - Even higher occupancy and even more training activities (using 'You Vs You and the Met Police).

Charity - managed to secure a substantial number of sponsors for Sure 24, Nakuru, Kenya, a project which funds children's care and educational needs. We continued our 'sponsor a child' scheme with a Norwegian charity.

STRATEGIC REPORT

Financial review

Financial position

Our overarching financial income is generated through the services we provide through our supported housing and our fostering agency as these services are paid for at time of referral. Our income this year was £1,988,086 which is a 12.37% increase on last year. Our contracts with the placing authorities are open ended as they are based on spot purchasing. Out of these funds we are endeavouring to build up a reserve large enough to cover the business activities for a further three months should any disaster occur. None of our current activities make a loss.

The charity receives various donations that are used for the projects they have been designated to. In the past year the total donations have been £207,039.

We have various policies in place explaining financial procedures and accountability. Our payroll and pension liabilities are calculated for us by JMH Partnership.

Reserves policy

The trustees have examined Phoenix Community Care Charity's requirements for reserves in the light of the main risks to the organisation and has determined that a reserve of three months expenditure be held. The present level of reserve available to the Charity is £260,070 and PCC are looking to increase this over the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798480 (England and Wales)

Registered Charity number

1139773

Registered office

The Trampery
639 High Road
London
N17 8AA

Trustees

Ms M Burnett (resigned 24.5.23)
J A Coates
Mrs P A Hawkes
G I J Hawkes
A L Hawkes
Mrs A Kelly
Mrs C S Mayer

Company Secretary

Mrs A Kelly

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Accountants
The JMH Partnership Ltd
Chartered Certified Accountants
481 Green Lanes
London N13 4BS

FUNDS HELD AS CUSTODIAN FOR OTHERS

Rainedge International, Nakuru, Kenya
Tunaimi, Nairobi, Kenya
Dare to Dream, Soard, Kenya

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Phoenix Community Care Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 December 2023 and signed on the board's behalf by:

Pamela A Hawkes

Mrs P A Hawkes - Trustee

Opinion

We have audited the financial statements of Phoenix Community Care Limited (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

• The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
• We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
• The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
• Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the 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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: .....

PHOENIX COMMUNITY CARE LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	**2023 Total funds £**	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**1,300**	**205,739**	**207,039**	164,206
Charitable activities	4				
Foster Care/Semi-independent Accommodation & Support		**1,780,042**	-	**1,780,042**	1,605,006
Investment income	3	**1,005**	-	**1,005**	3
Total		**1,782,347**	**205,739**	**1,988,086**	1,769,215
EXPENDITURE ON					
Raising funds	5	**700**	-	**700**	380
Charitable activities	6				
Foster Care/Semi-independent Accommodation & Support		**1,689,739**	**17,616**	**1,707,355**	1,489,446
Other		**39,936**	**201,001**	**240,937**	153,165
Total		**1,730,375**	**218,617**	**1,948,992**	1,642,991
NET INCOME/(EXPENDITURE)		**51,972**	**(12,878)**	**39,094**	126,224
RECONCILIATION OF FUNDS					
Total funds brought forward		**199,129**	**21,847**	**220,976**	94,752
TOTAL FUNDS CARRIED FORWARD		**251,101**	**8,969**	**260,070**	220,976

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	**35,235**	-	**35,235**	29,407
CURRENT ASSETS					
Debtors	13	**129,692**	-	**129,692**	172,251
Cash at bank and in hand		**208,913**	**8,969**	**217,882**	166,474
		338,605	**8,969**	**347,574**	338,725
CREDITORS					
Amounts falling due within one year	14	**(122,739)**	-	**(122,739)**	(137,620)
NET CURRENT ASSETS		**215,866**	**8,969**	**224,835**	201,105
TOTAL ASSETS LESS CURRENT LIABILITIES		**251,101**	**8,969**	**260,070**	230,512
CREDITORS					
Amounts falling due after more than one year	15	-	-	-	(9,536)
NET ASSETS		**251,101**	**8,969**	**260,070**	220,976
FUNDS	17				
Unrestricted funds				**251,101**	199,129
Restricted funds				**8,969**	21,847
TOTAL FUNDS				**260,070**	220,976

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2023 and were signed on its behalf by:

Pauline A Hawkes

P A Hawkes - Trustee

The notes form part of these financial statements

PHOENIX COMMUNITY CARE LIMITED

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	**58,576**	59,892
Interest paid		**-**	(805)
Net cash provided by operating activities		**58,576**	59,087
Cash flows from investing activities			
Purchase of tangible fixed assets		**(17,315)**	(554)
Sale of tangible fixed assets		**1,600**	-
Interest received		**255**	3
Net cash used in investing activities		**(15,460)**	(551)
Cash flows from financing activities			
Loan repayments in year		**-**	(12,857)
Capital repayments in year		**8,292**	(3,231)
Net cash provided by/(used in) financing activities		**8,292**	(16,088)
Change in cash and cash equivalents in the reporting period		**51,408**	42,448
Cash and cash equivalents at the beginning of the reporting period		**166,474**	124,026
Cash and cash equivalents at the end of the reporting period		**217,882**	166,474

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**39,094**	126,224
Adjustments for:		
Depreciation charges	**9,464**	9,353
Loss on disposal of fixed assets	**423**	-
Interest received	**(255)**	(3)
Interest paid	**-**	805
Decrease/(increase) in debtors	**42,559**	(56,968)
Decrease in creditors	**(32,709)**	(19,519)
Net cash provided by operations	**58,576**	59,892

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	**166,474**	**51,408**	**217,882**
	166,474	**51,408**	**217,882**
Debt			
Finance leases	**(10,072)**	**(8,292)**	**(18,364)**
	(10,072)	**(8,292)**	**(18,364)**
Total	**156,402**	**43,116**	**199,518**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Support costs are attributed on the basis of the cost incurred and the time spent on foster care and fundraising activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	198,753	122,010
Gift aid	8,048	6,623
Grants	238	35,573
	207,039	164,206

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other grants	238	35,573

3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	750	-
Deposit account interest	255	3
	1,005	3

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Management fees	Foster Care/Semi-independent Accommodation & Support	27,000	27,000
Reimbursed income	Foster Care/Semi-independent Accommodation & Support	36,876	35,668
Foster care, service & benefit	Foster Care/Semi-independent Accommodation & Support	1,704,728	1,523,888
Training & teaching services	Foster Care/Semi-independent Accommodation & Support	11,438	18,450
		1,780,042	1,605,006

continued...

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Fund raising expenses	**700**	380

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**1,166,505**	**540,850**	**1,707,355**

7. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**530,595**	**10,255**	**540,850**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	**9,464**	9,355
Deficit on disposal of fixed assets	**423**	-

9. TRUSTEES' REMUNERATION AND BENEFITS

	2023	2022
	£	£
Trustees' salaries	**128,781**	110,703
Trustees' social security	**11,841**	9,092
Trustees' pensions paid	**2,702**	2,186
	143,324	121,981

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Trustees' expenses were £30,644 for the year ended 31st March 2023.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	**362,751**	340,155
Social security costs	**22,005**	19,780
Other pension costs	**3,881**	3,860
	388,637	363,795

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	**5**	5
Foster care	**11**	11
	16	16

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,351	147,855	164,206
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,605,006	-	1,605,006
Investment income	3	-	3
Total	1,621,360	147,855	1,769,215
EXPENDITURE ON			
Raising funds	380	-	380
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,482,443	7,003	1,489,446
Other	31,472	121,693	153,165
Total	1,514,295	128,696	1,642,991
NET INCOME	107,065	19,159	126,224

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	92,064	2,688	94,752
TOTAL FUNDS CARRIED FORWARD	199,129	21,847	220,976

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2022	**12,862**	**27,743**	**81,026**	**121,631**
Additions	**-**	**2,898**	**14,417**	**17,315**
Disposals	**-**	**-**	**(9,515)**	**(9,515)**
At 31 March 2023	**12,862**	**30,641**	**85,928**	**129,431**
DEPRECIATION				
At 1 April 2022	**10,918**	**24,301**	**57,005**	**92,224**
Charge for year	**389**	**1,268**	**7,807**	**9,464**
Eliminated on disposal	**-**	**-**	**(7,492)**	**(7,492)**
At 31 March 2023	**11,307**	**25,569**	**57,320**	**94,196**
NET BOOK VALUE				
At 31 March 2023	**1,555**	**5,072**	**28,608**	**35,235**
At 31 March 2022	1,944	3,442	24,021	29,407

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	**94,175**	112,949
Other debtors	**23,880**	47,665
Prepayments	**11,637**	11,637
	129,692	172,251

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Hire purchase (see note 16)	18,364	3,231
Trade creditors	35,478	26,433
Social security and other taxes	6,640	5,085
Other creditors	57,457	82,447
Accrued expenses	4,800	20,424
	122,739	137,620

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Hire purchase (see note 16)	-	6,841
Trade creditors	-	2,695
	-	9,536

16. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2023	2022
	£	£
Net obligations repayable:		
Within one year	18,364	3,231
Between one and five years	-	6,841
	18,364	10,072

17. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	199,129	51,972	251,101
Restricted funds			
Sport for Good	261	(261)	-
Sure 24	2,418	4,939	7,357
Bookshine	100	125	225
Romania	1,713	(326)	1,387
Sport Unites	17,355	(17,355)	-
	21,847	(12,878)	8,969
TOTAL FUNDS	220,976	39,094	260,070

continued...

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**1,782,347**	**(1,730,375)**	**51,972**
Restricted funds			
Sport for Good	**-**	**(261)**	**(261)**
Sure 24	**105,209**	**(100,270)**	**4,939**
Tumaini Project	**14,790**	**(14,790)**	**-**
Bookshine	**1,475**	**(1,350)**	**125**
Romania	**83,900**	**(84,226)**	**(326)**
Sport Unites	**-**	**(17,355)**	**(17,355)**
Afghanistan	**365**	**(365)**	**-**
	205,739	**(218,617)**	**(12,878)**
TOTAL FUNDS	**1,988,086**	**(1,948,992)**	**39,094**

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	92,064	107,065	199,129
Restricted funds			
Sport for Good	2,171	(1,910)	261
Sure 24	-	2,418	2,418
Tumaini Project	517	(517)	-
Bookshine	-	100	100
Romania	-	1,713	1,713
Sport Unites	-	17,355	17,355
	2,688	19,159	21,847
TOTAL FUNDS	94,752	126,224	220,976

continued...

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,621,360	(1,514,295)	107,065
Restricted funds			
Sport for Good	-	(1,910)	(1,910)
Sure 24	74,287	(71,869)	2,418
Tumaini Project	18,401	(18,918)	(517)
Bookshine	1,400	(1,300)	100
Romania	31,319	(29,606)	1,713
Sport Unites	22,448	(5,093)	17,355
	147,855	(128,696)	19,159
TOTAL FUNDS	1,769,215	(1,642,991)	126,224

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	92,064	159,037	251,101
Restricted funds			
Sport for Good	2,171	(2,171)	-
Sure 24	-	7,357	7,357
Tumaini Project	517	(517)	-
Bookshine	-	225	225
Romania	-	1,387	1,387
	2,688	6,281	8,969
TOTAL FUNDS	94,752	165,318	260,070

continued...

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,403,707	(3,244,670)	159,037
Restricted funds			
Sport for Good	-	(2,171)	(2,171)
Sure 24	179,496	(172,139)	7,357
Tumaini Project	33,191	(33,708)	(517)
Bookshine	2,875	(2,650)	225
Romania	115,219	(113,832)	1,387
Sport Unites	22,448	(22,448)	-
Afghanistan	365	(365)	-
	353,594	(347,313)	6,281
TOTAL FUNDS	3,757,301	(3,591,983)	165,318

Restricted funds
The Sport Unites fund consists of grant income and its associated expenditure to be used to provide sporting activities to the charity's beneficiaries .

Other restricted funds represent monies raised which are to be donated to the nominated charities.

18. RELATED PARTY DISCLOSURES

Included in trade and other creditors are amounts due to/(from) the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2023 £	2022 £
Sunflower Properties Limited	11,226	5,976
Phoenix Community Care Management LLP	6,090	Nil
Phoenix Community Care (GRP) LLP	5,605	331
New Living Ministries	467	400
A & P Hawkes	21,910	60,933
C Mayer	144	Nil

Included in trade and other debtors are amounts due (to)/from the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2023 £	2022 £
A Hawkes	1,688	Nil
A & P Kelly	2,106	3,968
Phoenix Community Care Management LLP	14,084	14,084
Sunflower Properties Limited	Nil	6,480

During the period rent for properties was paid to related parties as follows:

continued...

18. RELATED PARTY DISCLOSURES - continued

	2023	2022
	£	£
A & P Kelly	56,965	54,252
New Living Ministries	19,200	19,200
Sunflower Properties Limited	179,008	170,484

During the period the following management charges were issued by the following related parties:

	2023	2022
	£	£
Phoenix Community Care Management LLP	57,816	54,575
Phoenix Community Care (GRP) LLP	64,968	61,625

During the period the following management charges were issued to the following related parties:

	2023	2022
	£	£
Sunflower Housing Limited	9,000	12,000
Sunflower Properties Limited	18,000	22,500

19. MEMBERS LIABILITY

The charitable company is limited by guarantee and therefore has no share capital, under the provision of the Companies Act. The liability of each member of the charitable company is limited to £1. At 31 March 2023 there were 7 members (2022 - 7).

PHOENIX COMMUNITY CARE LIMITED

England & Wales - Charity number 1139773

Accounts

REGISTERED COMPANY NUMBER: 03798480 (England and Wales)
REGISTERED CHARITY NUMBER: 1139773

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2022

for

PHOENIX COMMUNITY CARE LIMITED

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

PHOENIX COMMUNITY CARE LIMITED

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for the Year Ended 31 March 2022

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Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purpose

a) The relief of those in need, hardship or distress especially those that are vulnerable, young people, asylum seekers and refugees by the provision of supported housing for their benefit.
b) To advance in life and relieve the needs of young people by the operation of a foster care agency and by providing care and support for their benefit.
c) To advance the education of the public by delivering training and education for young people (between the ages of 14-19), asylum seekers and refugees who are not in education or employment.
d) The relief of poverty but not exclusively in Sri Lanka, Romania and Kenya by funding and providing support to orphanages, schools and to feeding programs that affect members of deprived communities; and by the provision of volunteers to further this work.

Supported Housing

We started our supported housing programme back in 2001. This service takes young vulnerable adults, the majority being 16yrs - 18yrs old and are refugees or asylum seekers. We provide semi-independent accommodation; help enrol them into college or training programmes and support their legal and medical needs. During their stay with us, their allocated keyworker will help them develop their independent living skills. A recognised qualification that all our service users can obtained while with us. During 2018 PCC registered with OCR (Oxford Cambridge Royal Society of Art) to be able to deliver courses in life skills, and to certificate them up to level 3. Also working with Met Police and 'You Vs You' in training courses/life skills.

We have always been in this financial year at high occupancy with a 93% capacity for the year of our 27 possible placements.

Foster Care Agency

Our foster care agency opened in 2005. We went from 17 households on April 1st 2021 to 20 households on March 31st 2022 with 4 new families approved / 1 family left the agency in this period. Our occupancy is still high within the agency with 27 in placement on 31st March 2022, with 3 classed as long-term placements.

Monitoring continues to evolve to meet the needs of the service with CHARMS audits done monthly and always looking at ways of improving our monitoring.

We were inspected by OFSTED in the middle of March 2022 which resulted in 'GOOD' (same as previously awarded).

We continue to aspire to sustainable growth at our current pace with a strong focus on the approval of a mature and diverse pool of foster carers that reflect the community that we occupy and the needs of the children we foster.

PCC also continue to pursue working in the Northeast of England but have struggled to grow since the first household joined in 2019. This is something we continue to investigate with a planned recruitment strategy for implementation during the next financial year.

Short Term Aims

During the next financial year, build up to 25 households that can accommodate 30 placements.

Long Term Aims

A long-term business goal would be to establish more of a presence in the North of England. We are promoting PCC nationally via our online presence and by attending regional promotional events, conferences and festivals.

Continuous Professional Development
PCC has always delivered training, both internally and externally and it is mandatory for all our staff and foster carers. We have currently four accredited courses we can deliver, and others are in the production process.

Strategies
In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and to its supplementary public benefit guidance on grant making charity. We also seek the advice and guidance of parties we are affiliated to and registered with, such as NAFP & Foster Talk. We are also governed by OFSTED and our practice is closely scrutinised. We have obtained recognition from Investors in People and have held onto this award for 12 years.

We employ qualified personnel to facilitate the following roles within the organisation:
- Key working
- Administration & Accounts including DBS Placements
- Maintenance
- Data control & IT
- Social work
- Foster care management & governance
- Training OCR and CPD
- Practice Educators / training and monitoring student social workers.

We offer student social workers 70- and 100-day placements to the University of Hertfordshire, Sussex University and Middlesex University using our service and practice educators. This is providing work experience and valuable training to those who seek to become effective and influential in the field of social work.

Measuring
Examining and measuring success seems improper when dealing with looked after children's lives and young people but for the purpose of this report we do the following: -

Foster Care: We monitor placement availability and referrals from local authorities by use of the CHARMS system.
OFSTED carry out three-year inspections (one done this year) and make recommendations of how we can improve our service.

Unaccompanied children (I-JAM's) - Supported Housing: We monitor the number of referrals being received as well as the ethnicity and country of origin of the service user. Our team meet monthly to review all cases and individual needs of service users. We also use CHARMS for all our record keeping. This part of our service will be governed / inspected by OFSTED in 2024.

Charity Income:
We have seen a steady and stable increase in the amount of regular donations being received into PCC. Various projects here and overseas are being supported. This information is compiled into a monthly report and reviewed by the Trustees. PCC is a specialist in handling finance for special projects in Romania, Kenya and Sri Lanka and other organisations have asked us to help them in the transfer of funds to their non-UK projects.
We are particularly helping our partner charity in South London who regularly contribute to Rain Edge in Kenya, to Dare to Dream in Romania and to the Tumaini Project also in Kenya. We charge no admin fees for this service. We do incur bank charges. This we will keep under review by the trustees.

Friends of PCC:

We occasionally have people wanting to donate to the local work we are doing with our unaccompanied asylum-seeking children. We also have individuals regularly sponsoring our work here in the UK and they are considered 'Friends of PCC'.

Significant activities
To run the following programmes, we have increased to 17 staff members, facilitate 4 or 5 student social worker placements, & various volunteers. We have extended the role in foster care administration and added an extra member of staff to our UASC section.

Phoenix Community Care actively promotes and raises funds for the work of the following projects as well as our own projects here in the UK.

All being successful we are supporting work in:
- Rainedge International, Nakuru, Kenya.
- Paalam Project, Wattala, Sri Lanka
- Dare to Dream, Romania

Grant making
We collect regular donations from individuals for the work in Kenya and pass these onto the various projects.

We completed the delivery of a grant for a football programme called Football United, funded by Model City London. It brought young people together from various backgrounds and broke through many cultural barriers. We are pursuing further funding and continued without, because of the rewards for its beneficiaries.

We received a grant from the GLA, Greater London Authority for a project called 'Cultural Connection'. The aim is to deliver mental health support through one-to-one workshops and sporting activities for forty Unaccompanied Asylum-Seeking Children who reside in the borough of Haringey but not exclusively with PCC, over a six-month period.

We receive small grants for facilitating student social work placements and for helping new social work graduates complete their AYSE.

Public benefit
We provide services to support some of the most vulnerable people within our community. Looked after children, asylum seekers and refugees need consistent support, reliable advocacy and to have a voice. Our provision helps bring stability and make a difference to those in need. It also seeks to educate everyone understand the complex-needs that the most vulnerable have. Our services have been effective in helping to reduce homelessness, youth offending, teenage pregnancy, loneliness and improve mental health. It helps encourage a greater understanding of cultural diversity thus reducing fear and misunderstanding. We want our local community to grow peacefully, addressing the needs of those less fortunate and be a place of safety and empathy.

Social investments
We put investment into Football United working with various charities to bring weekly training and activities for young refugees / asylum seekers. A project initially funded through Model City London.pitches.

Volunteers
Due to covid restrictions we did not receive any volunteers during this year.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Foster Care - A rise in carers and children placed. Provided different methods of support to our carers helping them to kee ping children safe. Good in Ofsted.

UASC Supported Housing - Higher occupancy and more training activities (using 'You Vs You and the Met Police).

Charity - managed to secure a substantial number of sponsors for Sure 24, Nakuru, Kenya, a project which funds children's care and educational needs. We continued our 'sponsor a child' scheme with a Norwegian charity.

Financial review

Financial position

Our overarching financial income is generated through the services we provide through our supported housing and our fostering agency as these services are paid for at time of referral. Our income this year was £1,769,215 which is a 12.86% increase on last year. Our contracts with the placing authorities are open ended as they are based on spot purchasing. Out of these funds we are endeavouring to build up a reserve large enough to cover the business activities for a further three months should any disaster occur. None of our current activities make a loss.

The charity receives various donations that are used for the projects they have been designated to. In the past year the total donations have been £164,206.

We have various policies in place explaining financial procedures and accountability. Our payroll and pension liabilities are calculated for us by JMH Partnership.

Reserves policy

The trustees have examined Phoenix Community Care Charity's requirements for reserves in the light of the main risks to the organisation and has determined that a reserve of three months expenditure be held. The present level of reserve available to the Charity is £220,976 and PCC are looking to increase this over the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798480 (England and Wales)

Registered Charity number

1139773

Registered office
Room 41-42
639 Enterprise Centre
High Road
London
N17 8AA

Trustees
Ms M Burnett
J A Coates
Mrs P A Hawkes
G I J Hawkes
A L Hawkes
Mrs A Kelly
Mrs C S Mayer

Company Secretary
Mrs A Kelly

Auditors
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Accountants
The JMH Partnership Ltd
Chartered Certified Accountants
481 Green Lanes
London N13 4BS

FUNDS HELD AS CUSTODIAN FOR OTHERS
Rainedge International, Nakuru, Kenya
Tunaimi, Nairobi, Kenya
Dare to Dream, Soard, Kenya

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Phoenix Community Care Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 20 December 2022 and signed on the board's behalf by:

Pauline A. Hawkes

Mrs P A Hawkes - Trustee

Opinion
We have audited the financial statements of Phoenix Community Care Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report
This report is made solely to the 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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: .....

PHOENIX COMMUNITY CARE LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	**2022 Total funds £**	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**16,351**	**147,855**	**164,206**	154,463
Charitable activities					
Foster Care/Semi-independent Accommodation & Support		**1,605,006**	**-**	**1,605,006**	1,413,098
Investment income	3	**3**	**-**	**3**	5
Total		**1,621,360**	**147,855**	**1,769,215**	1,567,566
EXPENDITURE ON					
Raising funds	5	**380**	**-**	**380**	216
Charitable activities	6				
Foster Care/Semi-independent Accommodation & Support		**1,482,443**	**7,003**	**1,489,446**	1,617,733
Other		**31,472**	**121,693**	**153,165**	139,993
Total		**1,514,295**	**128,696**	**1,642,991**	1,757,942
NET INCOME/(EXPENDITURE)		**107,065**	**19,159**	**126,224**	(190,376)
RECONCILIATION OF FUNDS					
Total funds brought forward		**92,064**	**2,688**	**94,752**	285,128
TOTAL FUNDS CARRIED FORWARD		**199,129**	**21,847**	**220,976**	94,752

The notes form part of these financial statements

PHOENIX COMMUNITY CARE LIMITED (REGISTERED NUMBER: 03798480)

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	**29,407**	-	**29,407**	38,208
CURRENT ASSETS					
Debtors	13	**172,251**	-	**172,251**	115,283
Cash at bank and in hand		**144,627**	**21,847**	**166,474**	124,026
		316,878	**21,847**	**338,725**	239,309
CREDITORS					
Amounts falling due within one year	14	**(137,620)**	-	**(137,620)**	(157,738)
NET CURRENT ASSETS		**179,258**	**21,847**	**201,105**	81,571
TOTAL ASSETS LESS CURRENT LIABILITIES		**208,665**	**21,847**	**230,512**	119,779
CREDITORS					
Amounts falling due after more than one year	15	**(9,536)**	-	**(9,536)**	(25,027)
NET ASSETS		**199,129**	**21,847**	**220,976**	94,752
FUNDS	18				
Unrestricted funds				**199,129**	92,064
Restricted funds				**21,847**	2,688
TOTAL FUNDS				**220,976**	94,752

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2022 and were signed on its behalf by:

P A Hawkes - Trustee

The notes form part of these financial statements

PHOENIX COMMUNITY CARE LIMITED

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	**59,892**	(28,076)
Interest paid		**(805)**	(805)
Net cash provided by/(used in) operating activities		**59,087**	(28,881)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(554)**	(330)
Sale of tangible fixed assets		**-**	74,800
Interest received		**3**	5
Net cash (used in)/provided by investing activities		**(551)**	74,475
Cash flows from financing activities			
Loan repayments in year		**(12,857)**	(11,966)
Capital repayments in year		**(3,231)**	(3,231)
Net cash used in financing activities		**(16,088)**	(15,197)
Change in cash and cash equivalents in the reporting period		**42,448**	30,397
Cash and cash equivalents at the beginning of the reporting period		**124,026**	93,629
Cash and cash equivalents at the end of the reporting period		**166,474**	124,026

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**126,224**	(190,376)
Adjustments for:		
Depreciation charges	**9,353**	12,221
Loss on disposal of fixed assets	**-**	291,102
Interest received	**(3)**	(5)
Interest paid	**805**	805
Increase in debtors	**(56,968)**	(2,891)
Decrease in creditors	**(19,519)**	(138,932)
Net cash provided by/(used in) operations	**59,892**	(28,076)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	**124,026**	**42,448**	**166,474**
	124,026	**42,448**	**166,474**
Debt			
Finance leases	**(13,303)**	**3,231**	**(10,072)**
Debts falling due within 1 year	**(3,740)**	**3,740**	**-**
Debts falling due after 1 year	**(9,119)**	**9,119**	**-**
	(26,162)	**16,090**	**(10,072)**
Total	**97,864**	**58,538**	**156,402**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Support costs are attributed on the basis of the cost incurred and the time spent on foster care and fundraising activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	**122,010**	116,676
Gift aid	**6,623**	16,235
Grants	**35,573**	21,552
	164,206	154,463

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	**35,573**	21,552

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	**3**	5

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Management fees	Foster Care/Semi-independent Accommodation & Support	**27,000**	31,000
Reimbursed income	Foster Care/Semi-independent Accommodation & Support	**35,668**	39,557
Foster care, service & benefit	Foster Care/Semi-independent Accommodation & Support	**1,523,888**	1,334,706
Training & teaching services	Foster Care/Semi-independent Accommodation & Support	**18,450**	7,835
		1,605,006	1,413,098

continued...

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Fund raising expenses	**380**	216

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**1,067,521**	**421,925**	**1,489,446**

7. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**411,347**	**10,578**	**421,925**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	**9,355**	12,221
Deficit on disposal of fixed assets	**-**	291,102

9. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
Trustees' salaries	**110,703**	93,312
Trustees' social security	**9,092**	7,693
Trustees' pensions paid	**2,186**	1,825
	121,981	102,830

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

continued...

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	**340,155**	305,236
Social security costs	**19,780**	15,183
Other pension costs	**3,860**	4,001
	363,795	324,420

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	**5**	4
Foster care	**11**	9
	16	13

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,764	115,699	154,463
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,413,098	-	1,413,098
Investment income	5	-	5
Total	1,451,867	115,699	1,567,566
EXPENDITURE ON			
Raising funds	216	-	216
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,609,386	8,347	1,617,733
Other	31,027	108,966	139,993
Total	1,640,629	117,313	1,757,942
NET INCOME/(EXPENDITURE)	(188,762)	(1,614)	(190,376)

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	280,826	4,302	285,128
TOTAL FUNDS CARRIED FORWARD	92,064	2,688	94,752

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021	**12,862**	**27,189**	**81,026**	**121,077**
Additions	**-**	**554**	**-**	**554**
At 31 March 2022	**12,862**	**27,743**	**81,026**	**121,631**
DEPRECIATION				
At 1 April 2021	**10,432**	**23,440**	**48,997**	**82,869**
Charge for year	**486**	**861**	**8,008**	**9,355**
At 31 March 2022	**10,918**	**24,301**	**57,005**	**92,224**
NET BOOK VALUE				
At 31 March 2022	**1,944**	**3,442**	**24,021**	**29,407**
At 31 March 2021	2,430	3,749	32,029	38,208

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	**112,949**	113,853
Other debtors	**47,665**	1,430
Prepayments	**11,637**	-
	172,251	115,283

continued...

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 16)	-	3,740
Hire purchase (see note 17)	3,231	3,231
Trade creditors	26,433	7,541
Social security and other taxes	5,085	5,000
Other creditors	82,447	119,098
Accrued expenses	20,424	19,128
	137,620	157,738

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other loans (see note 16)	-	9,119
Hire purchase (see note 17)	6,841	10,072
Trade creditors	2,695	5,836
	9,536	25,027

16. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	-	3,740
Amounts falling between one and two years:		
Other loans - 1-2 years	-	3,541
Amounts falling due between two and five years:		
Other loans - 2-5 years	-	5,578

continued...

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2022	2021
	£	£
Net obligations repayable:		
Within one year	**3,231**	3,231
Between one and five years	**6,841**	10,072
	10,072	13,303

18. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	**92,064**	**107,065**	**199,129**
Restricted funds			
Sport for Good	**2,171**	**(1,910)**	**261**
Sure 24	**-**	**2,418**	**2,418**
Tumaini Project	**517**	**(517)**	**-**
Bookshine	**-**	**100**	**100**
Romania	**-**	**1,713**	**1,713**
Sport Unites	**-**	**17,355**	**17,355**
	2,688	**19,159**	**21,847**
TOTAL FUNDS	**94,752**	**126,224**	**220,976**

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**1,621,360**	**(1,514,295)**	**107,065**
Restricted funds			
Sport for Good	**-**	**(1,910)**	**(1,910)**
Sure 24	**74,287**	**(71,869)**	**2,418**
Tumaini Project	**18,401**	**(18,918)**	**(517)**
Bookshine	**1,400**	**(1,300)**	**100**
Romania	**31,319**	**(29,606)**	**1,713**
Sport Unites	**22,448**	**(5,093)**	**17,355**
	147,855	**(128,696)**	**19,159**
TOTAL FUNDS	**1,769,215**	**(1,642,991)**	**126,224**

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	280,826	(188,762)	92,064
Restricted funds			
Sport for Good	4,302	(2,131)	2,171
Tumaini Project	-	517	517
	4,302	(1,614)	2,688
TOTAL FUNDS	285,128	(190,376)	94,752

continued...

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,451,867	(1,640,629)	(188,762)
Restricted funds			
Sport for Good	6,216	(8,347)	(2,131)
Sure 24	66,682	(66,682)	-
Tumaini Project	21,951	(21,434)	517
Bookshine	700	(700)	-
Romania	20,150	(20,150)	-
	115,699	(117,313)	(1,614)
TOTAL FUNDS	1,567,566	(1,757,942)	(190,376)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	280,826	(81,697)	199,129
Restricted funds			
Sport for Good	4,302	(4,041)	261
Sure 24	-	2,418	2,418
Bookshine	-	100	100
Romania	-	1,713	1,713
Sport Unites	-	17,355	17,355
	4,302	17,545	21,847
TOTAL FUNDS	285,128	(64,152)	220,976

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,073,227	(3,154,924)	(81,697)
Restricted funds			
Sport for Good	6,216	(10,257)	(4,041)
Sure 24	140,969	(138,551)	2,418
Tumaini Project	40,352	(40,352)	-
Bookshine	2,100	(2,000)	100
Romania	51,469	(49,756)	1,713
Sport Unites	22,448	(5,093)	17,355
	263,554	(246,009)	17,545
TOTAL FUNDS	3,336,781	(3,400,933)	(64,152)

Restricted funds
The Sport for Good fund and the Sport Unites fund consists of grant income and its associated expenditure to be used to provide sporting activities to the charity's beneficiaries .

Other restricted funds represent monies raised which are to be donated to the nominated charities.

19. RELATED PARTY DISCLOSURES

Included in trade and other creditors are amounts due to/(from) the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2022 £	2021 £
Sunflower Properties Limited	5,976	5,976
Phoenix Community Care Management LLP	(10,118)	(10,118)

	2022 £	2021 £
A & P Hawkes	60,933	92,999
C Mayer	Nil	(1,630)
G Hawkes	Nil	(294)

Included in trade and other debtors are amounts due (to)/from the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2022 £	2021 £

continued...

19. RELATED PARTY DISCLOSURES - continued

New Living Ministries	(400)	(400)
Phoenix Community Care (GRP) LLP	(331)	(520)
A & P Kelly	3,968	110
Phoenix Community Care Management LLP	14,084	Nil
Sunflower Properties Limited	6,480	Nil

During the period rent for properties was paid to related parties as follows:

	2022	2021
	£	£
A & P Kelly	54,252	54,252
New Living Ministries	19,200	14,400
Sunflower Properties Limited	170,484	171,584

During the period the following management charges were issued by the following related parties:

	2022	2021
	£	£
Phoenix Community Care Management LLP	54,575	53,717
Phoenix Community Care (GRP) LLP	61,625	60,000

During the period the following management charges were issued to the following related parties:

	2022	2021
	£	£
Sunflower Housing Limited	12,000	9,000
Sunflower Properties Limited	22,500	22,000

20. MEMBERS LIABILITY

The charitable company is limited by guarantee and therefore has no share capital, under the provision of the Companies Act. The liability of each member of the charitable company is limited to £1. At 31March 2022 there were 7 members (2021 - 7).

PHOENIX COMMUNITY CARE LIMITED

England & Wales - Charity number 1139773

Accounts

REGISTERED COMPANY NUMBER: 03798480 (England and Wales)
REGISTERED CHARITY NUMBER: 1139773

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2021

for

PHOENIX COMMUNITY CARE LIMITED

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

PHOENIX COMMUNITY CARE LIMITED

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for the Year Ended 31 March 2021

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Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purpose

a) The relief of those in need, hardship or distress especially those that are vulnerable, young people, asylum seekers and refugees by the provision of supported housing for their benefit.
b) To advance in life and relieve the needs of young people by the operation of a foster care agency and by providing care and support for their benefit.
c) To advance the education of the public by delivering training and education for young people (between the ages of 14-19), asylum seekers and refugees who are not in education or employment.
d) The relief of poverty but not exclusively in Sri Lanka, Romania and Kenya by funding and providing support to orphanages, schools and to feeding programs that affect members of deprived communities; and by the provision of volunteers to further this work.

Supported Housing

We started our supported housing programme back in 2001. This service takes young vulnerable adults, the majority being 16yrs - 18yrs old and are refugees or asylum seekers. We provide semi-independent accommodation; help enrol them into college or training programmes and support their legal and medical needs. During their stay with us, their allocated keyworker will help them develop their independent living skills. A recognised qualification that all our service users can obtained while with us. During 2018 PCC registered with OCR (Oxford Cambridge Royal Society of Art) to be able to deliver courses in life skills, and to certificate them up to level 3.

Foster Care Agency

Our foster care agency opened in 2005. We went from 14 households on April 1st 2020 to 18 households on March 31st 2021 with 4 new families approved / no families left the agency in this period. Our occupancy is still high within the agency with 26in placement on 31st March 2021, with 5 classed as long-term placements.

Monitoring continues to evolve to meet the needs of the service with CHARMS audits done monthly and always looking at ways of improving our monitoring. We did a mock Ofsted report on how we can approve the agency.

We continue to aspire to sustainable growth at our current pace with a strong focus on the approval of a mature and diverse pool of foster carers that reflect the community that we occupy and the needs of the children we foster.

PCC also continue to pursue working in Northeast England but have struggled for growth since the added 1st household last financial year. This something we continue to investigate.

Short Term Aims

To build up to 25 households and 30 regular placements by the next financial year.

Long Term Aims

A long-term business goal would be to establish more of a presence in the North of England. We are promoting PCC nationally via our online presence and by attending regional promotional events, conferences and festivals.

CPD

PCC has always delivered training, both internally and externally and to of course our foster carers, we have currently 4 accredited courses we can deliver, and others are in the production process.

Strategies

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and to its supplementary public benefit guidance for grant making charities. We also seek the advice and guidance of parties we are affiliated to and registered with, such as NAFP & Foster Talk. We are also governed by OFSTED and our practice is closely monitored. We have obtained recognition from Investors in People and have held onto this award for 11 years.

We employ qualified personnel to facilitate the following roles within the organisation:
- Key working
- Administration & Accounts including DBS
- Placements
- Maintenance
- Data control & IT
- Social work
- Foster care management & governance
- Training OCR and CPD
- Practice Educators / training and monitoring student social workers.

We offer student social workers 70- and 100-day placements to the University of Hertfordshire and Middlesex University using our service and practice educators. This is providing work experience and valuable training to those who seek to become effective and influential in the field of social work.

Measuring
Examining and measuring success seems improper when dealing with looked after children's lives and young people but for the purpose of this report we do the following: -

Foster Care: We monitor placement availability and referrals from local authorities by use of the CHARMS system. OFSTED carry out three-year inspections and make recommendations of how we can improve our service.

Unaccompanied children (UAM's) - Supported Housing: We monitor the number of referrals being received as well as the ethnicity and country of origin of the service user. Our team meet monthly to review all cases and individual needs of service users. We also in 2019 started using CHARMS in for all our record keeping form our experience of using this system with the Foster Care department.

Charity Income:
We have seen a steady and stable increase in the amount of regular donations being received into PCC for the child sponsorship programme in Kenya. This information is compiled into a monthly report and reviewed by the Trustees. PCC is a specialist in handling finance for special projects in Romania / Kenya and Sri Lanka and other organisations have asked us to help them in the transfer of funds to their non-UK projects. We are particularly helping our partner charity in South London who regularly contribute to Rain Edge in Kenya, to Dare to Dream in Romania and to Tumaini Project also in Kenya. I guess the fact that our only charge for this service is bank charges that we incur. Obviously, there is a time/staffing cost to PCC Charity, and we will keep this service that we are supplying to other under review by the trustees.

Friends of PCC:
We occasionally have people wanting to donate to the local work we are doing with our unaccompanied asylum-seeking children. Mission Direct, who adopted PCC in 2017 continue to help us. Their usual activity of sending a group of volunteers, twice yearly, to do maintenance work in our properties was affected by COVID restrictions.

We also have individuals regularly sponsoring our work here in the UK and they are considered 'Friends of PCC'.

OBJECTIVES AND ACTIVITIES

Significant activities

To run the following programmes, we have increased to 16 staff members, facilitate 4 or 5 student social worker placements, & various volunteers. We have created a new role in foster care administration, added an extra member of staff to our finance department, bookkeeper assistant, and another key worker to our UASC section (a past resident of our UASC supported housing project).

Phoenix Community Care actively promote and raise funds for the work of the following projects as well as our own projects here in the UK. This year has seen considerable fundraising programmes including a lockdown PCC '20 days' support for Kenya in the beginning of the Covid crisis.

All being successful we are supporting work in:
- Rainedge International, Nakuru, Kenya.
- Paalam Project, Wattala, Sri Lanka
- Dare to Dream, Romania

Grants

We collect regular donations from individuals for the work in Kenya and pass these onto the various projects.

We received a grant from the UNHCR towards computers for our young people living in our semi-independent accommodation. We completed the delivery of a football programme funded by Model City London, a project we have continued with and are seeking further funding for.

We receive a small grant from facilitating student social work placements and a grant for helping new social work graduates complete their AYSE.

Public benefit

We provide services to support some of the most vulnerable people within our community. Looked after children, UASC, asylum seekers and refugees need consistent support, reliable advocacy and to have a voice. Our provision helps bring stability and make a difference to those in need. It also seeks to educate everyone in the complex needs that the most vulnerable have. Our services have been effective in helping to reduce homelessness, youth offending and teenage pregnancy. It helps encourage a greater understanding of cultural diversity thus reducing fear and misunderstanding. We want our local community to grow peacefully, addressing the needs of those less fortunate and being a place of safety and empathy.

Social investments

We put investment into Football United working with various charities to bring weekly training and activities for young refugees / asylum seekers. A project initially funded through Model City London.pitches.

Volunteers

Mission Direct continue to support our work with the Unaccompanied Asylum-Seeking Children (UASC) section by visiting twice a year to renovate our properties. The occupants love the changes they bring and the volunteers, many of whom have never seen or heard of a project like ours, report that they feel the experience has changed them and want to come back to do it again. This has not happened in this financial year for covid reasons.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Foster Care - A rise in carers and children placed. Drive to different methods support and keeping children safe in caring carers.

UASC Supported Housing - Less than high occupancy for the financial year.

Charity - managed to secure a substantial number of sponsors for Sure 24, Nakuru, Kenya, a project which funds children's care and educational needs. We continued our 'sponsor a child' scheme with a Norwegian charity.

Financial review

Financial position

Our overarching financial income is generated through the services we provide through our supported housing and our fostering agency as these services are paid for at time of referral. Our income this year was £1,567,566 which is a 2.4% increase on last year. Our contracts with the placing authorities are open ended as they are based on spot purchasing. Out of these funds we are endeavouring to build up a reserve large enough to cover the business activities for another three months should any disaster occur.

The charity receives various donations that are used for the projects they have been designated to. In the past year the total donations have been £132,911.

We have various policies in place explaining financial procedures and accountability. Our payroll and pension liabilities are calculated for us by JMH Partnership.

Reserves policy

The trustees have examined Phoenix Community Care Charity's requirements for reserves in the light of the main risks to the organisation and has determined that a reserve of two months expenditure be held.
The present level of reserve available to the Charity is £94,752 and PCC are looking to maintain this over the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798480 (England and Wales)

Registered Charity number

1139773

Registered office

Room 41-42
639 Enterprise Centre
High Road
London
N17 8AA

Trustees
Ms M Burnett
J A Coates
Mrs P A Hawkes
G I J Hawkes
A L Hawkes
Mrs A Kelly
Mrs C S Mayer

Company Secretary
Mrs A Kelly

Auditors
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Accountants
The JMH Partnership Ltd
Chartered Certified Accountants
481 Green Lanes
London N13 4BS

EVENTS SINCE THE END OF THE YEAR
Information relating to events since the end of the year is given in the notes to the financial statements.

FUNDS HELD AS CUSTODIAN FOR OTHERS
Rainedge International, Nakuru, Kenya

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Phoenix Community Care Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 December 2021 and signed on the board's behalf by:

Pauline A. Hawkes

Mrs P A Hawkes - Trustee

Opinion

We have audited the financial statements of Phoenix Community Care Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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:

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the 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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: .....

PHOENIX COMMUNITY CARE LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**38,764**	**115,699**	**154,463**	149,341
Charitable activities	4				
Foster Care/Semi-independent Accommodation & Support		**1,413,098**	**-**	**1,413,098**	1,380,364
Investment income	3	**5**	**-**	**5**	22
Other income		**-**	**-**	**-**	1,589
Total		**1,451,867**	**115,699**	**1,567,566**	1,531,316
EXPENDITURE ON					
Raising funds	5	**216**	**-**	**216**	4,942
Charitable activities	6				
Foster Care/Semi-independent Accommodation & Support		**1,609,386**	**8,347**	**1,617,733**	1,255,235
Other		**31,027**	**108,966**	**139,993**	168,817
Total		**1,640,629**	**117,313**	**1,757,942**	1,428,994
NET INCOME/(EXPENDITURE)		**(188,762)**	**(1,614)**	**(190,376)**	102,322
RECONCILIATION OF FUNDS					
Total funds brought forward		**280,826**	**4,302**	**285,128**	182,806
TOTAL FUNDS CARRIED FORWARD		**92,064**	**2,688**	**94,752**	285,128

The notes form part of these financial statements

PHOENIX COMMUNITY CARE LIMITED

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	**38,208**	-	**38,208**	416,001
CURRENT ASSETS					
Debtors	13	**115,283**	-	**115,283**	112,392
Cash at bank and in hand		**121,338**	**2,688**	**124,026**	93,629
		236,621	**2,688**	**239,309**	206,021
CREDITORS					
Amounts falling due within one year	14	**(157,738)**	-	**(157,738)**	(107,908)
NET CURRENT ASSETS		**78,883**	**2,688**	**81,571**	98,113
TOTAL ASSETS LESS CURRENT LIABILITIES		**117,091**	**2,688**	**119,779**	514,114
CREDITORS					
Amounts falling due after more than one year	15	**(25,027)**	-	**(25,027)**	(228,986)
NET ASSETS		**92,064**	**2,688**	**94,752**	285,128
FUNDS	18				
Unrestricted funds				**92,064**	280,826
Restricted funds				**2,688**	4,302
TOTAL FUNDS				**94,752**	285,128

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2021 and were signed on its behalf by:

P A Hawkes - Trustee

The notes form part of these financial statements

PHOENIX COMMUNITY CARE LIMITED

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	**(28,076)**	73,694
Interest paid		**(805)**	(850)
Net cash (used in)/provided by operating activities		**(28,881)**	72,844
Cash flows from investing activities			
Purchase of tangible fixed assets		**(330)**	(34,723)
Sale of tangible fixed assets		**74,800**	6,500
Interest received		**5**	22
Net cash provided by/(used in) investing activities		**74,475**	(28,201)
Cash flows from financing activities			
Loan repayments in year		**(11,966)**	(27,278)
Capital repayments in year		**(3,231)**	16,534
Net cash used in financing activities		**(15,197)**	(10,744)
Change in cash and cash equivalents in the reporting period		**30,397**	33,899
Cash and cash equivalents at the beginning of the reporting period		**93,629**	59,730
Cash and cash equivalents at the end of the reporting period		**124,026**	93,629

The notes form part of these financial statements

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(190,376)**	102,322
Adjustments for:		
Depreciation charges	**12,221**	49,854
Loss/(profit) on disposal of fixed assets	**291,102**	(1,589)
Interest received	**(5)**	(22)
Interest paid	**805**	850
(Increase)/decrease in debtors	**(2,891)**	32,755
Decrease in creditors	**(138,932)**	(110,476)
Net cash (used in)/provided by operations	**(28,076)**	73,694

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	**93,629**	**30,397**	**124,026**
	93,629	**30,397**	**124,026**
Debt			
Finance leases	**(16,534)**	**3,231**	**(13,303)**
Debts falling due within 1 year	**(11,967)**	**8,227**	**(3,740)**
Debts falling due after 1 year	**(12,858)**	**3,739**	**(9,119)**
	(41,359)	**15,197**	**(26,162)**
Total	**52,270**	**45,594**	**97,864**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Support costs are attributed on the basis of the cost incurred and the time spent on foster care and fundraising activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years and 5 years
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	**116,676**	140,016
Gift aid	**16,235**	-
Grants	**21,552**	9,325
	154,463	149,341

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	**21,552**	9,325

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	**5**	22

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Management fees	Foster Care/Semi-independent Accommodation & Support	**31,000**	27,000
Reimbursed income	Foster Care/Semi-independent Accommodation & Support	**39,557**	47,300
Foster care, service & benefit	Foster Care/Semi-independent Accommodation & Support	**1,334,706**	1,284,614
Training & teaching services	Foster Care/Semi-independent Accommodation & Support	**7,835**	21,450
		1,413,098	1,380,364

continued...

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fund raising expenses	**216**	4,942

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**921,351**	**696,382**	**1,617,733**

7. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**391,941**	**304,441**	**696,382**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	**12,221**	49,854
(Deficit)/surplus on disposal of fixed assets	**291,102**	(1,589)

9. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' salaries	**93,312**	68,912
Trustees' social security	**7,693**	6,930
Trustees' pensions paid	**1,825**	1,668
	102,830	77,510

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

continued...

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**305,236**	216,080
Social security costs	**15,183**	16,779
Other pension costs	**4,001**	3,172
	324,420	236,031

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	**4**	3
Foster care	**9**	4
	13	7

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	140,016	9,325	149,341
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,380,364	-	1,380,364
Investment income	22	-	22
Other income	1,589	-	1,589
Total	1,521,991	9,325	1,531,316
EXPENDITURE ON			
Raising funds	4,942	-	4,942
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,250,212	5,023	1,255,235
Other	168,817	-	168,817
Total	1,423,971	5,023	1,428,994
NET INCOME	98,020	4,302	102,322

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	182,806	-	182,806
TOTAL FUNDS CARRIED FORWARD	280,826	4,302	285,128

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2020	**459,991**	**12,862**	**26,859**	**88,983**	**588,695**
Additions	**-**	**-**	**330**	**-**	**330**
Disposals	**(459,991)**	**-**	**-**	**(7,957)**	**(467,948)**
At 31 March 2021	**-**	**12,862**	**27,189**	**81,026**	**121,077**
DEPRECIATION					
At 1 April 2020	**94,088**	**9,824**	**22,503**	**46,279**	**172,694**
Charge for year	**-**	**608**	**937**	**10,676**	**12,221**
Eliminated on disposal	**(94,088)**	**-**	**-**	**(7,958)**	**(102,046)**
At 31 March 2021	**-**	**10,432**	**23,440**	**48,997**	**82,869**
NET BOOK VALUE					
At 31 March 2021	**-**	**2,430**	**3,749**	**32,029**	**38,208**
At 31 March 2020	365,903	3,038	4,356	42,704	416,001

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	**113,853**	100,680
Other debtors	**1,430**	3,225
Prepayments	**-**	8,487
	115,283	112,392

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 16)	**3,740**	11,967
Hire purchase (see note 17)	**3,231**	3,231
Trade creditors	**7,541**	9,782
Social security and other taxes	**5,000**	5,774
Other creditors	**119,098**	54,978
Accrued expenses	**19,128**	22,176
	157,738	107,908

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 16)	**9,119**	12,858
Hire purchase (see note 17)	**10,072**	13,303
Trade creditors	**5,836**	9,335
Other creditors	**-**	193,490
	25,027	228,986

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	**3,740**	11,967
Amounts falling between one and two years:		
Other loans - 1-2 years	**3,541**	3,740
Amounts falling due between two and five years:		
Other loans - 2-5 years	**5,578**	9,118

continued...

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2021 £	2020 £
Net obligations repayable:		
Within one year	**3,231**	3,231
Between one and five years	**10,072**	13,303
	13,303	16,534

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	**280,826**	**(188,762)**	**92,064**
Restricted funds			
Sport for Good	**4,302**	**(2,131)**	**2,171**
Tumaini Project	**-**	**517**	**517**
	4,302	**(1,614)**	**2,688**
TOTAL FUNDS	**285,128**	**(190,376)**	**94,752**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**1,451,867**	**(1,640,629)**	**(188,762)**
Restricted funds			
Sport for Good	**6,216**	**(8,347)**	**(2,131)**
Sure 24	**66,682**	**(66,682)**	**-**
Tumaini Project	**21,951**	**(21,434)**	**517**
Bookshine	**700**	**(700)**	**-**
Romania	**20,150**	**(20,150)**	**-**
	115,699	**(117,313)**	**(1,614)**
TOTAL FUNDS	**1,567,566**	**(1,757,942)**	**(190,376)**

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	182,806	98,020	280,826
Restricted funds			
Sport for Good	-	4,302	4,302
TOTAL FUNDS	182,806	102,322	285,128

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,521,991	(1,423,971)	98,020
Restricted funds			
Sport for Good	9,325	(5,023)	4,302
TOTAL FUNDS	1,531,316	(1,428,994)	102,322

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	182,806	(90,742)	92,064
Restricted funds			
Sport for Good	-	2,171	2,171
Tumaini Project	-	517	517
	-	2,688	2,688
TOTAL FUNDS	182,806	(88,054)	94,752

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,973,858	(3,064,600)	(90,742)
Restricted funds			
Sport for Good	15,541	(13,370)	2,171
Sure 24	66,682	(66,682)	-
Tumaini Project	21,951	(21,434)	517
Bookshine	700	(700)	-
Romania	20,150	(20,150)	-
	125,024	(122,336)	2,688
TOTAL FUNDS	3,098,882	(3,186,936)	(88,054)

19. RELATED PARTY DISCLOSURES

Included in trade and other creditors are amounts due to/(from) the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2021	2020
	£	£
Sunflower Properties Limited	**5,976**	16,447
Phoenix Community Care Management LLP	**(10,118)**	(3,127)
New Living Ministries	**Nil**	526
Phoenix Community Care (GRP) LLP	**Nil**	7,138

	2021	2020
	£	£
A & P Hawkes	**92,999**	199,491
C Mayer	**(1,630)**	(1,380)
G Hawkes	**(294)**	(294)

Included in trade and other debtors are amounts due (to)/from the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2021	2020
	£	£
New Living Ministries	**(400)**	Nil
Phoenix Community Care (GRP) LLP	**(520)**	Nil
A & P Kelly	**110**	2,957

continued...

19. RELATED PARTY DISCLOSURES - continued

During the period rent for properties was paid to related parties as follows:

	2021	2020
	£	£
P A Hawkes	**Nil**	18,600
A & P Kelly	**54,252**	50,757
New Living Ministries	**14,400**	19,200
Sunflower Properties Limited	**171,584**	156,044

During the period the following management charges were issued by the following related parties:

	2021	2020
	£	£
Phoenix Community Care Management LLP	**53,717**	84,984
Phoenix Community Care (GRP) LLP	**60,000**	59,040

During the period the following management charges were issued to the following related parties:

	2021	2020
	£	£
Sunflower Housing Limited	**9,000**	9,000
Sunflower Properties Limited	**22,000**	18,000

20. COVID-19 PANDEMIC

The COVID-19 pandemic started prior to the year end. The staff of the charitable company worked remotely for 3 months during the first lockdown. The charitable company was able to continue to deliver the majority of its services remotely. There has been no significant impact on the finances of the charitable company and the trustees have have considered the balance sheet at the year end and they are of the opinion that no adjustments are required.

21. MEMBERS LIABILITY

The charitable company is limited by guarantee and therefore has no share capital, under the provision of the Companies Act. The liability of each member of the charitable company is limited to £1. At 31March 2021 there were 7 members (2020 - 7).

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**116,676**	140,016
Gift aid	**16,235**	-
Grants	**21,552**	9,325
	154,463	149,341
Investment income		
Deposit account interest	**5**	22
Charitable activities		
Management fees	**31,000**	27,000
Reimbursed income	**39,557**	47,300
Foster care, service & benefit	**1,334,706**	1,284,614
Training & teaching services	**7,835**	21,450
	1,413,098	1,380,364
Other income		
Gain on sale of tangible fixed assets	**-**	1,589
Total incoming resources	**1,567,566**	1,531,316
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	**216**	4,942
Charitable activities		
Wages	**211,924**	147,168
Social security	**7,490**	9,849
Pensions	**4,001**	3,172
Foster care payments	**446,601**	403,573
Charitable events	**7,610**	7,575
Staff training & welfare	**3,489**	4,517
Rent	**240,236**	226,001
	921,351	801,855
Other		
Gifts & donations	**139,993**	168,817

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
Support costs		
Management		
Trustees' salaries	**93,312**	68,912
Trustees' social security	**7,693**	6,930
Trustees' pensions paid	**1,825**	1,668
Rates and water	**2,581**	2,220
Insurance	**19,669**	10,407
Light and heat	**457**	981
Telephone	**8,208**	5,004
Postage and stationery	**3,343**	4,123
Advertising	**-**	1,255
Sundries	**623**	1,154
Accountancy fees	**11,624**	12,950
Audit fees	**3,720**	3,720
Information & publications	**50**	14
Cleaning	**7,876**	1,072
Entertaining	**465**	973
Motor vehicle expenses	**7,328**	11,517
Service charges	**113,717**	144,024
Dues & subscriptions	**4,423**	9,068
Legal & professional	**324**	5,740
Office rent	**29,267**	38,604
Travel & subsistence	**2,285**	7,007
Software	**17,420**	14,504
Repairs & maintenance	**55,731**	50,073
	391,941	401,920
Finance		
Bank charges	**313**	756
Freehold property	**-**	32,134
Plant and machinery	**608**	759
Fixtures and fittings	**937**	1,089
Motor vehicles	**10,676**	15,872
Loss on sale of tangible fixed assets	**291,102**	-
Other interest	**805**	850
	304,441	51,460
Total resources expended	**1,757,942**	1,428,994
Net (expenditure)/income	**(190,376)**	102,322

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 03798480 (England and Wales)
REGISTERED CHARITY NUMBER: 1139773

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2021

for

PHOENIX COMMUNITY CARE LIMITED

Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

PHOENIX COMMUNITY CARE LIMITED

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purpose

a) The relief of those in need, hardship or distress especially those that are vulnerable, young people, asylum seekers and refugees by the provision of supported housing for their benefit.
b) To advance in life and relieve the needs of young people by the operation of a foster care agency and by providing care and support for their benefit.
c) To advance the education of the public by delivering training and education for young people (between the ages of 14-19), asylum seekers and refugees who are not in education or employment.
d) The relief of poverty but not exclusively in Sri Lanka, Romania and Kenya by funding and providing support to orphanages, schools and to feeding programs that affect members of deprived communities; and by the provision of volunteers to further this work.

Supported Housing

We started our supported housing programme back in 2001. This service takes young vulnerable adults, the majority being 16yrs - 18yrs old and are refugees or asylum seekers. We provide semi-independent accommodation; help enrol them into college or training programmes and support their legal and medical needs. During their stay with us, their allocated keyworker will help them develop their independent living skills. A recognised qualification that all our service users can obtained while with us. During 2018 PCC registered with OCR (Oxford Cambridge Royal Society of Art) to be able to deliver courses in life skills, and to certificate them up to level 3.

Foster Care Agency

Our foster care agency opened in 2005. We went from 14 households on April 1st 2020 to 18 households on March 31st 2021 with 4 new families approved / no families left the agency in this period. Our occupancy is still high within the agency with 26in placement on 31st March 2021, with 5 classed as long-term placements.

Monitoring continues to evolve to meet the needs of the service with CHARMS audits done monthly and always looking at ways of improving our monitoring. We did a mock Ofsted report on how we can approve the agency.

We continue to aspire to sustainable growth at our current pace with a strong focus on the approval of a mature and diverse pool of foster carers that reflect the community that we occupy and the needs of the children we foster.

PCC also continue to pursue working in Northeast England but have struggled for growth since the added 1st household last financial year. This something we continue to investigate.

Short Term Aims

To build up to 25 households and 30 regular placements by the next financial year.

Long Term Aims

A long-term business goal would be to establish more of a presence in the North of England. We are promoting PCC nationally via our online presence and by attending regional promotional events, conferences and festivals.

CPD

PCC has always delivered training, both internally and externally and to of course our foster carers, we have currently 4 accredited courses we can deliver, and others are in the production process.

Strategies

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit and to its supplementary public benefit guidance for grant making charities. We also seek the advice and guidance of parties we are affiliated to and registered with, such as NAFP & Foster Talk. We are also governed by OFSTED and our practice is closely monitored. We have obtained recognition from Investors in People and have held onto this award for 11 years.

We employ qualified personnel to facilitate the following roles within the organisation:
- Key working
- Administration & Accounts including DBS
- Placements
- Maintenance
- Data control & IT
- Social work
- Foster care management & governance
- Training OCR and CPD
- Practice Educators / training and monitoring student social workers.

We offer student social workers 70- and 100-day placements to the University of Hertfordshire and Middlesex University using our service and practice educators. This is providing work experience and valuable training to those who seek to become effective and influential in the field of social work.

Measuring
Examining and measuring success seems improper when dealing with looked after children's lives and young people but for the purpose of this report we do the following: -

Foster Care: We monitor placement availability and referrals from local authorities by use of the CHARMS system. OFSTED carry out three-year inspections and make recommendations of how we can improve our service.

Unaccompanied children (UAM's) - Supported Housing: We monitor the number of referrals being received as well as the ethnicity and country of origin of the service user. Our team meet monthly to review all cases and individual needs of service users. We also in 2019 started using CHARMS in for all our record keeping form our experience of using this system with the Foster Care department.

Charity Income:
We have seen a steady and stable increase in the amount of regular donations being received into PCC for the child sponsorship programme in Kenya. This information is compiled into a monthly report and reviewed by the Trustees. PCC is a specialist in handling finance for special projects in Romania / Kenya and Sri Lanka and other organisations have asked us to help them in the transfer of funds to their non-UK projects. We are particularly helping our partner charity in South London who regularly contribute to Rain Edge in Kenya, to Dare to Dream in Romania and to Tumaini Project also in Kenya. I guess the fact that our only charge for this service is bank charges that we incur. Obviously, there is a time/staffing cost to PCC Charity, and we will keep this service that we are supplying to other under review by the trustees.

Friends of PCC:
We occasionally have people wanting to donate to the local work we are doing with our unaccompanied asylum-seeking children. Mission Direct, who adopted PCC in 2017 continue to help us. Their usual activity of sending a group of volunteers, twice yearly, to do maintenance work in our properties was affected by COVID restrictions.

We also have individuals regularly sponsoring our work here in the UK and they are considered 'Friends of PCC'.

OBJECTIVES AND ACTIVITIES

Significant activities

To run the following programmes, we have increased to 16 staff members, facilitate 4 or 5 student social worker placements, & various volunteers. We have created a new role in foster care administration, added an extra member of staff to our finance department, bookkeeper assistant, and another key worker to our UASC section (a past resident of our UASC supported housing project).

Phoenix Community Care actively promote and raise funds for the work of the following projects as well as our own projects here in the UK. This year has seen considerable fundraising programmes including a lockdown PCC '20 days' support for Kenya in the beginning of the Covid crisis.

All being successful we are supporting work in:
- Rainedge International, Nakuru, Kenya.
- Paalam Project, Wattala, Sri Lanka
- Dare to Dream, Romania

Grants

We collect regular donations from individuals for the work in Kenya and pass these onto the various projects.

We received a grant from the UNHCR towards computers for our young people living in our semi-independent accommodation. We completed the delivery of a football programme funded by Model City London, a project we have continued with and are seeking further funding for.

We receive a small grant from facilitating student social work placements and a grant for helping new social work graduates complete their AYSE.

Public benefit

We provide services to support some of the most vulnerable people within our community. Looked after children, UASC, asylum seekers and refugees need consistent support, reliable advocacy and to have a voice. Our provision helps bring stability and make a difference to those in need. It also seeks to educate everyone in the complex needs that the most vulnerable have. Our services have been effective in helping to reduce homelessness, youth offending and teenage pregnancy. It helps encourage a greater understanding of cultural diversity thus reducing fear and misunderstanding. We want our local community to grow peacefully, addressing the needs of those less fortunate and being a place of safety and empathy.

Social investments

We put investment into Football United working with various charities to bring weekly training and activities for young refugees / asylum seekers. A project initially funded through Model City London.pitches.

Volunteers

Mission Direct continue to support our work with the Unaccompanied Asylum-Seeking Children (UASC) section by visiting twice a year to renovate our properties. The occupants love the changes they bring and the volunteers, many of whom have never seen or heard of a project like ours, report that they feel the experience has changed them and want to come back to do it again. This has not happened in this financial year for covid reasons.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Foster Care - A rise in carers and children placed. Drive to different methods support and keeping children safe in caring carers.

UASC Supported Housing - Less than high occupancy for the financial year.

Charity - managed to secure a substantial number of sponsors for Sure 24, Nakuru, Kenya, a project which funds children's care and educational needs. We continued our 'sponsor a child' scheme with a Norwegian charity.

Financial review

Financial position

Our overarching financial income is generated through the services we provide through our supported housing and our fostering agency as these services are paid for at time of referral. Our income this year was £1,567,566 which is a 2.4% increase on last year. Our contracts with the placing authorities are open ended as they are based on spot purchasing. Out of these funds we are endeavouring to build up a reserve large enough to cover the business activities for another three months should any disaster occur.

The charity receives various donations that are used for the projects they have been designated to. In the past year the total donations have been £132,911.

We have various policies in place explaining financial procedures and accountability. Our payroll and pension liabilities are calculated for us by JMH Partnership.

Reserves policy

The trustees have examined Phoenix Community Care Charity's requirements for reserves in the light of the main risks to the organisation and has determined that a reserve of two months expenditure be held.
The present level of reserve available to the Charity is £94,752 and PCC are looking to maintain this over the next 12 months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03798480 (England and Wales)

Registered Charity number

1139773

Registered office

Room 41-42
639 Enterprise Centre
High Road
London
N17 8AA

Trustees
Ms M Burnett
J A Coates
Mrs P A Hawkes
G I J Hawkes
A L Hawkes
Mrs A Kelly
Mrs C S Mayer

Company Secretary
Mrs A Kelly

Auditors
Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Accountants
The JMH Partnership Ltd
Chartered Certified Accountants
481 Green Lanes
London N13 4BS

EVENTS SINCE THE END OF THE YEAR
Information relating to events since the end of the year is given in the notes to the financial statements.

FUNDS HELD AS CUSTODIAN FOR OTHERS
Rainedge International, Nakuru, Kenya

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Phoenix Community Care Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Knox Cropper LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 December 2021 and signed on the board's behalf by:

Pauline A. Hawkes

Mrs P A Hawkes - Trustee

Opinion

We have audited the financial statements of Phoenix Community Care Limited (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

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

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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:

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.
- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Use of our report

This report is made solely to the 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 charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Anderson (Senior Statutory Auditor)
for and on behalf of Knox Cropper LLP
153-155 London Road
Hemel Hempstead
Hertfordshire
HP3 9SQ

Date: .....

PHOENIX COMMUNITY CARE LIMITED

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**38,764**	**115,699**	**154,463**	149,341
Charitable activities	4				
Foster Care/Semi-independent Accommodation & Support		**1,413,098**	**-**	**1,413,098**	1,380,364
Investment income	3	**5**	**-**	**5**	22
Other income		**-**	**-**	**-**	1,589
Total		**1,451,867**	**115,699**	**1,567,566**	1,531,316
EXPENDITURE ON					
Raising funds	5	**216**	**-**	**216**	4,942
Charitable activities	6				
Foster Care/Semi-independent Accommodation & Support		**1,609,386**	**8,347**	**1,617,733**	1,255,235
Other		**31,027**	**108,966**	**139,993**	168,817
Total		**1,640,629**	**117,313**	**1,757,942**	1,428,994
NET INCOME/(EXPENDITURE)		**(188,762)**	**(1,614)**	**(190,376)**	102,322
RECONCILIATION OF FUNDS					
Total funds brought forward		**280,826**	**4,302**	**285,128**	182,806
TOTAL FUNDS CARRIED FORWARD		**92,064**	**2,688**	**94,752**	285,128

The notes form part of these financial statements

PHOENIX COMMUNITY CARE LIMITED

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	**38,208**	-	**38,208**	416,001
CURRENT ASSETS					
Debtors	13	**115,283**	-	**115,283**	112,392
Cash at bank and in hand		**121,338**	**2,688**	**124,026**	93,629
		236,621	**2,688**	**239,309**	206,021
CREDITORS					
Amounts falling due within one year	14	**(157,738)**	-	**(157,738)**	(107,908)
NET CURRENT ASSETS		**78,883**	**2,688**	**81,571**	98,113
TOTAL ASSETS LESS CURRENT LIABILITIES		**117,091**	**2,688**	**119,779**	514,114
CREDITORS					
Amounts falling due after more than one year	15	**(25,027)**	-	**(25,027)**	(228,986)
NET ASSETS		**92,064**	**2,688**	**94,752**	285,128
FUNDS	18				
Unrestricted funds				**92,064**	280,826
Restricted funds				**2,688**	4,302
TOTAL FUNDS				**94,752**	285,128

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2021 and were signed on its behalf by:

P A Hawkes - Trustee

The notes form part of these financial statements

PHOENIX COMMUNITY CARE LIMITED

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	**(28,076)**	73,694
Interest paid		**(805)**	(850)
Net cash (used in)/provided by operating activities		**(28,881)**	72,844
Cash flows from investing activities			
Purchase of tangible fixed assets		**(330)**	(34,723)
Sale of tangible fixed assets		**74,800**	6,500
Interest received		**5**	22
Net cash provided by/(used in) investing activities		**74,475**	(28,201)
Cash flows from financing activities			
Loan repayments in year		**(11,966)**	(27,278)
Capital repayments in year		**(3,231)**	16,534
Net cash used in financing activities		**(15,197)**	(10,744)
Change in cash and cash equivalents in the reporting period		**30,397**	33,899
Cash and cash equivalents at the beginning of the reporting period		**93,629**	59,730
Cash and cash equivalents at the end of the reporting period		**124,026**	93,629

The notes form part of these financial statements

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(190,376)**	102,322
Adjustments for:		
Depreciation charges	**12,221**	49,854
Loss/(profit) on disposal of fixed assets	**291,102**	(1,589)
Interest received	**(5)**	(22)
Interest paid	**805**	850
(Increase)/decrease in debtors	**(2,891)**	32,755
Decrease in creditors	**(138,932)**	(110,476)
Net cash (used in)/provided by operations	**(28,076)**	73,694

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	**93,629**	**30,397**	**124,026**
	93,629	**30,397**	**124,026**
Debt			
Finance leases	**(16,534)**	**3,231**	**(13,303)**
Debts falling due within 1 year	**(11,967)**	**8,227**	**(3,740)**
Debts falling due after 1 year	**(12,858)**	**3,739**	**(9,119)**
	(41,359)	**15,197**	**(26,162)**
Total	**52,270**	**45,594**	**97,864**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Support costs are attributed on the basis of the cost incurred and the time spent on foster care and fundraising activities.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years and 5 years
Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	**116,676**	140,016
Gift aid	**16,235**	-
Grants	**21,552**	9,325
	154,463	149,341

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	**21,552**	9,325

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	**5**	22

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Management fees	Foster Care/Semi-independent Accommodation & Support	**31,000**	27,000
Reimbursed income	Foster Care/Semi-independent Accommodation & Support	**39,557**	47,300
Foster care, service & benefit	Foster Care/Semi-independent Accommodation & Support	**1,334,706**	1,284,614
Training & teaching services	Foster Care/Semi-independent Accommodation & Support	**7,835**	21,450
		1,413,098	1,380,364

continued...

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fund raising expenses	**216**	4,942

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**921,351**	**696,382**	**1,617,733**

7. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Foster Care/Semi-independent Accommodation & Support	**391,941**	**304,441**	**696,382**

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	**12,221**	49,854
(Deficit)/surplus on disposal of fixed assets	**291,102**	(1,589)

9. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' salaries	**93,312**	68,912
Trustees' social security	**7,693**	6,930
Trustees' pensions paid	**1,825**	1,668
	102,830	77,510

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

continued...

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**305,236**	216,080
Social security costs	**15,183**	16,779
Other pension costs	**4,001**	3,172
	324,420	236,031

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	**4**	3
Foster care	**9**	4
	13	7

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	140,016	9,325	149,341
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,380,364	-	1,380,364
Investment income	22	-	22
Other income	1,589	-	1,589
Total	1,521,991	9,325	1,531,316
EXPENDITURE ON			
Raising funds	4,942	-	4,942
Charitable activities			
Foster Care/Semi-independent Accommodation & Support	1,250,212	5,023	1,255,235
Other	168,817	-	168,817
Total	1,423,971	5,023	1,428,994
NET INCOME	98,020	4,302	102,322

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	182,806	-	182,806
TOTAL FUNDS CARRIED FORWARD	280,826	4,302	285,128

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2020	**459,991**	**12,862**	**26,859**	**88,983**	**588,695**
Additions	**-**	**-**	**330**	**-**	**330**
Disposals	**(459,991)**	**-**	**-**	**(7,957)**	**(467,948)**
At 31 March 2021	**-**	**12,862**	**27,189**	**81,026**	**121,077**
DEPRECIATION					
At 1 April 2020	**94,088**	**9,824**	**22,503**	**46,279**	**172,694**
Charge for year	**-**	**608**	**937**	**10,676**	**12,221**
Eliminated on disposal	**(94,088)**	**-**	**-**	**(7,958)**	**(102,046)**
At 31 March 2021	**-**	**10,432**	**23,440**	**48,997**	**82,869**
NET BOOK VALUE					
At 31 March 2021	**-**	**2,430**	**3,749**	**32,029**	**38,208**
At 31 March 2020	365,903	3,038	4,356	42,704	416,001

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	**113,853**	100,680
Other debtors	**1,430**	3,225
Prepayments	**-**	8,487
	115,283	112,392

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 16)	**3,740**	11,967
Hire purchase (see note 17)	**3,231**	3,231
Trade creditors	**7,541**	9,782
Social security and other taxes	**5,000**	5,774
Other creditors	**119,098**	54,978
Accrued expenses	**19,128**	22,176
	157,738	107,908

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other loans (see note 16)	**9,119**	12,858
Hire purchase (see note 17)	**10,072**	13,303
Trade creditors	**5,836**	9,335
Other creditors	**-**	193,490
	25,027	228,986

16. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	**3,740**	11,967
Amounts falling between one and two years:		
Other loans - 1-2 years	**3,541**	3,740
Amounts falling due between two and five years:		
Other loans - 2-5 years	**5,578**	9,118

continued...

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	2021 £	2020 £
Net obligations repayable:		
Within one year	**3,231**	3,231
Between one and five years	**10,072**	13,303
	13,303	16,534

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	**280,826**	**(188,762)**	**92,064**
Restricted funds			
Sport for Good	**4,302**	**(2,131)**	**2,171**
Tumaini Project	**-**	**517**	**517**
	4,302	**(1,614)**	**2,688**
TOTAL FUNDS	**285,128**	**(190,376)**	**94,752**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**1,451,867**	**(1,640,629)**	**(188,762)**
Restricted funds			
Sport for Good	**6,216**	**(8,347)**	**(2,131)**
Sure 24	**66,682**	**(66,682)**	**-**
Tumaini Project	**21,951**	**(21,434)**	**517**
Bookshine	**700**	**(700)**	**-**
Romania	**20,150**	**(20,150)**	**-**
	115,699	**(117,313)**	**(1,614)**
TOTAL FUNDS	**1,567,566**	**(1,757,942)**	**(190,376)**

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	182,806	98,020	280,826
Restricted funds			
Sport for Good	-	4,302	4,302
TOTAL FUNDS	182,806	102,322	285,128

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,521,991	(1,423,971)	98,020
Restricted funds			
Sport for Good	9,325	(5,023)	4,302
TOTAL FUNDS	1,531,316	(1,428,994)	102,322

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	182,806	(90,742)	92,064
Restricted funds			
Sport for Good	-	2,171	2,171
Tumaini Project	-	517	517
	-	2,688	2,688
TOTAL FUNDS	182,806	(88,054)	94,752

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,973,858	(3,064,600)	(90,742)
Restricted funds			
Sport for Good	15,541	(13,370)	2,171
Sure 24	66,682	(66,682)	-
Tumaini Project	21,951	(21,434)	517
Bookshine	700	(700)	-
Romania	20,150	(20,150)	-
	125,024	(122,336)	2,688
TOTAL FUNDS	3,098,882	(3,186,936)	(88,054)

19. RELATED PARTY DISCLOSURES

Included in trade and other creditors are amounts due to/(from) the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2021	2020
	£	£
Sunflower Properties Limited	**5,976**	16,447
Phoenix Community Care Management LLP	**(10,118)**	(3,127)
New Living Ministries	**Nil**	526
Phoenix Community Care (GRP) LLP	**Nil**	7,138

	2021	2020
	£	£
A & P Hawkes	**92,999**	199,491
C Mayer	**(1,630)**	(1,380)
G Hawkes	**(294)**	(294)

Included in trade and other debtors are amounts due (to)/from the following related parties whose directors and members are also trustees of Phoenix Community Care Limited.

	2021	2020
	£	£
New Living Ministries	**(400)**	Nil
Phoenix Community Care (GRP) LLP	**(520)**	Nil
A & P Kelly	**110**	2,957

continued...

19. RELATED PARTY DISCLOSURES - continued

During the period rent for properties was paid to related parties as follows:

	2021	2020
	£	£
P A Hawkes	**Nil**	18,600
A & P Kelly	**54,252**	50,757
New Living Ministries	**14,400**	19,200
Sunflower Properties Limited	**171,584**	156,044

During the period the following management charges were issued by the following related parties:

	2021	2020
	£	£
Phoenix Community Care Management LLP	**53,717**	84,984
Phoenix Community Care (GRP) LLP	**60,000**	59,040

During the period the following management charges were issued to the following related parties:

	2021	2020
	£	£
Sunflower Housing Limited	**9,000**	9,000
Sunflower Properties Limited	**22,000**	18,000

20. COVID-19 PANDEMIC

The COVID-19 pandemic started prior to the year end. The staff of the charitable company worked remotely for 3 months during the first lockdown. The charitable company was able to continue to deliver the majority of its services remotely. There has been no significant impact on the finances of the charitable company and the trustees have have considered the balance sheet at the year end and they are of the opinion that no adjustments are required.

21. MEMBERS LIABILITY

The charitable company is limited by guarantee and therefore has no share capital, under the provision of the Companies Act. The liability of each member of the charitable company is limited to £1. At 31March 2021 there were 7 members (2020 - 7).

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**116,676**	140,016
Gift aid	**16,235**	-
Grants	**21,552**	9,325
	154,463	149,341
Investment income		
Deposit account interest	**5**	22
Charitable activities		
Management fees	**31,000**	27,000
Reimbursed income	**39,557**	47,300
Foster care, service & benefit	**1,334,706**	1,284,614
Training & teaching services	**7,835**	21,450
	1,413,098	1,380,364
Other income		
Gain on sale of tangible fixed assets	**-**	1,589
Total incoming resources	**1,567,566**	1,531,316
EXPENDITURE		
Raising donations and legacies		
Fund raising expenses	**216**	4,942
Charitable activities		
Wages	**211,924**	147,168
Social security	**7,490**	9,849
Pensions	**4,001**	3,172
Foster care payments	**446,601**	403,573
Charitable events	**7,610**	7,575
Staff training & welfare	**3,489**	4,517
Rent	**240,236**	226,001
	921,351	801,855
Other		
Gifts & donations	**139,993**	168,817

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2021

	2021 £	2020 £
Support costs		
Management		
Trustees' salaries	**93,312**	68,912
Trustees' social security	**7,693**	6,930
Trustees' pensions paid	**1,825**	1,668
Rates and water	**2,581**	2,220
Insurance	**19,669**	10,407
Light and heat	**457**	981
Telephone	**8,208**	5,004
Postage and stationery	**3,343**	4,123
Advertising	**-**	1,255
Sundries	**623**	1,154
Accountancy fees	**11,624**	12,950
Audit fees	**3,720**	3,720
Information & publications	**50**	14
Cleaning	**7,876**	1,072
Entertaining	**465**	973
Motor vehicle expenses	**7,328**	11,517
Service charges	**113,717**	144,024
Dues & subscriptions	**4,423**	9,068
Legal & professional	**324**	5,740
Office rent	**29,267**	38,604
Travel & subsistence	**2,285**	7,007
Software	**17,420**	14,504
Repairs & maintenance	**55,731**	50,073
	391,941	401,920
Finance		
Bank charges	**313**	756
Freehold property	**-**	32,134
Plant and machinery	**608**	759
Fixtures and fittings	**937**	1,089
Motor vehicles	**10,676**	15,872
Loss on sale of tangible fixed assets	**291,102**	-
Other interest	**805**	850
	304,441	51,460
Total resources expended	**1,757,942**	1,428,994
Net (expenditure)/income	**(190,376)**	102,322

This page does not form part of the statutory financial statements

PHOENIX COMMUNITY CARE LIMITED

AUDIT SUMMARY

FOR THE YEAR ENDED

31ST MARCH 2021

KNOX CROPPER
chartered accountants

The Trustees
Phoenix Community Care Limited
Room 41-42
639 Enterprise Centre
High Road
London, N17 8AA

SFA/A735501

16th December 2021

Dear Trustees

In accordance with our normal practice, we have set out in section 1 of this report those matters arising from the audit which we are required to bring to your attention in accordance with International Auditing Standard 260. Section 2 details some emerging issues that are relevant to the Charity. In section 3 of this report, we have set out the Trustees' representations on which we are placing reliance for the purpose of our audit.

As you will appreciate, our audit procedures are designed primarily to enable us to form an opinion on the accounts as a whole. Our procedures include such tests of the accounting records and internal control systems as are, in our opinion, necessary for audit purposes. Consequently, whilst our procedures may identify certain weaknesses, they should not be relied upon to reveal all systems weaknesses which may exist.

This report has been prepared for your sole use and we assume no responsibility to any other party in respect of its contents. The report should not be disclosed to any third party without our prior written consent.

In conclusion we would like to take this opportunity of expressing our appreciation to all your staff particularly Angela Kelly (Trustee) for her assistance and co-operation during the course of our audit.

If you have any queries on any of the points in this letter, please do not hesitate to contact us.

Yours sincerely,

Knox Cropper LLP

PHOENIX COMMUNITY CARE LIMITED

Section 1	**Matters Arising from the Audit**
Section 2	**Emerging issues**
Section 3	**Letter of representation**

KNOX CROPPER
chartered accountants

PHOENIX COMMUNITY CARE LIMITED

MATTERS ARISING FROM THE AUDIT

General

The purpose of our audit is to gather sufficient evidence to allow us to conclude that the transactions and balances disclosed in the accounts are unlikely to be materially misstated, to establish that disclosures reflected in the accounts comply with the requirements of legislation and relevant accounting standards, to assess whether the accounting policies adopted are appropriate and consistently applied and to assess whether judgements exercised and estimates made in the preparation of the accounts were both prudent and even handed.

Audit Report

We have completed the audit to our satisfaction and intend to issue an unqualified audit opinion on the accounts. The text of the audit report is in accordance with the standard text for unqualified audit reports issued by the Auditing Practices Board.

Accounting Policies and Disclosures

The accounting policies adopted by the Charitable Company are consistent with those adopted in previous years and are appropriate to the Charitable Company's operations. We also report that adequate consideration was given to the potential impact of changes in legislation and accounting standards which arose during the year. No changes arose during the current year which affected the accounts and therefore the form and content of the accounts are consistent with the preceding year.

Accounting Systems and Internal Controls

Points raised in our management letter last year and current position

Fixed asset register

A fixed asset register is not maintained. This makes it difficult to account for assets accurately. We obtained a list of asset additions for 2017 to 2020 but there was no record of individual assets prior to 2017. From the assets we were able to identify we were able to confirm that the net book value of the assets disclosed in the accounts was materially correct.

Current position

This has not been produced for the 2021 year end and, therefore, the point is still valid for the current year and the recommendation below is still relevant.

Recommendation

A fixed asset register should be produced for the 2022 year end, which contains the individual assets on a line by line basis, the depreciation charged to the individual assets and the NBV of each asset at the start of the year and the end of the year. This will enable disposals of assets to be correctly accounted for because the individual disposal can be entered against the asset held in the register.

Expenditure controls

We saw evidence that some of the expenditure items tested had been approved. There are a number of invoices incurred that are for regular services, which we understand have been approved on the commencement of the contract. However, it is good practice to evidence the approval of all invoices received.

Current position
We can confirm that all invoices tested contained evidence of approval.

Payroll controls

During our audit testing we found that the payroll information and changes are sent to the external accountants by Angela. Once processed the payroll is then checked by Angela before it is paid. There does not appear to be a secondary authorisation of the payroll.

Current position
We can confirm that the payroll reports tested contained evidence of approval.

Points from the current year's audit

Contracts of employment

During our payroll testing we found that there were several contracts of employment that had not been signed by the employee.

Recommendation
A review of the personnel files should be undertaken to ensure that they contain a signed contract of employment for each employee.

Capitalisation policy

As part of our audit work, we check the fixed asset additions to ensure they are valid and should be capitalised. We also check expenditure for any items that have not been capitalised which should have been. During our testing we found that there is no consistency as to when items are capitalised and included in fixed assets. There was a fixed asset addition in fixtures and fittings of £330 but there were 2 computers purchased for £999 and £1,100, which were not included in fixed assets.

Recommendation
A capitalisation policy could be introduced and implemented to ensure there is consistency when deciding what items and amounts should be capitalised and depreciated in the accounts.

Unadjusted Errors

Below is a summary of the unadjusted misstatements identified during our audit work.

Description	£
Deficit per the accounts	190,376
Missing prepayments – Insurance and CHARMS	(11,030)
Deferred income not adjusted	23,483
Deficit if adjustments were made	202,829

The above misstatements are not material to the accounts and we confirm that no other misstatements were detected during the audit which remain uncorrected in the financial statements other than matters which are both individually and cumulatively clearly trifling.

Professional Ethics and Independence

We confirm our compliance with Ethical Standards issued by the Auditing Practices Board and there are no matters in relation to our audit engagement which we consider should be brought to your attention.

Charity Governance Code Update

The Charity Governance Code has been refreshed in December 2020. The code, which is endorsed by the charity commission although not compulsory, sets out the seven principles of good governance, with separate versions for small and large charities. The main changes relate to the Diversity principle and to the Integrity principle:

a) The Diversity principle has been renamed the Equality, Diversity and Inclusion principle and there is a greater focus on the Trustees defining the importance of this principle for their charity and then establishing and monitoring targets and publicising progress.
b) The updated Integrity principle emphasises the importance of understanding safeguarding responsibilities and establishing robust procedures including processes whereby concerns can be raised.

Timeline for updating the Charity SORP

The next update of the charity SORP is expected to be published in Autumn 2023, coming into effect for accounting periods beginning on or after 1 January 2024. A new framework for consultation is now in place with the SORP making body and the SORP Committee engaging with stakeholders through the recruitment of volunteer engagement partners representing various strands of the consultation.

LETTER OF REPRESENTATION

Phoenix Community Care Limited
Rooms 41-42
639 Enterprise Centre
High Road
London, N17 8AA

Messrs. Knox Cropper LLP
Chartered Accountants
153-155 London Road
Hemel Hempstead
HP3 9SQ

Dear Sirs

We confirm, to the best of our knowledge and belief, and having made appropriate enquiries of other trustees and officials of the charitable company, the following representations given to you in connection with your audit of the charity's financial statements for the year ended 31st March 2021.

1. GENERAL

We acknowledge as directors and trustees our responsibility under the Charities Act for preparing financial statements which give a true and fair view and for making accurate representations to you. We also acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud.

2. RECORDS

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the charity have been properly reflected in the accounting records. All other records and related information, including minutes of trustees' meetings have been made available to you. We confirm that, so far as each trustee is aware, there is no relevant audit information of which you have not been made aware.

3. GOING CONCERN

We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support has been considered for the next twelve months and working capital will be more than adequate for the charitable company's needs. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

4. LAW AND REGULATIONS

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charitable company conducts its business. The charitable company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no communication with Regulatory Authorities during the year or subsequently concerning non-compliance with financial and regulatory matters other than those disclosed to us.

5. LOANS AND ARRANGEMENTS

The charity has not had, nor entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit facilities) for trustees, nor to guarantee or provide security for such matters except as disclosed in the accounts. No remuneration or reimbursement for expenses was paid to the trustees except as disclosed in the financial statements.

6. INTERNAL CONTROLS

There have been no irregularities or allegations thereof involving management or employees who have a significant role in internal control or that could have a material effect on the financial statements.

7. POST-BALANCE SHEET EVENTS

There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

8. CONTINGENT LIABILITIES

We are not aware of any litigation pending at 31st March 2021 or other matters giving rise to potential liabilities or guarantees except as disclosed in the financial statements.

9. TRANSACTIONS WITH RELATED PARTIES

We confirm that we have disclosed to you all related party transactions relevant to the Charitable Company and that we are not aware of further related party matters that require disclosure other than those already disclosed in the accounts.

10. FIXED ASSETS

We confirm that the Charity has satisfactory title to all fixed assets disclosed in the accounts and that no provision for impairment is required.

Yours faithfully

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Signed on behalf of the Board Date: