

**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

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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).

**Report of the Trustees
for the Year Ended 31 March 2025**

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.

Report of the Trustees for the Year Ended 31 March 2025

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 NAFPP & 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.

**Report of the Trustees
for the Year Ended 31 March 2025**

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 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 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.

**Report of the Trustees
for the Year Ended 31 March 2025**

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

**Report of the Trustees
for the Year Ended 31 March 2025**

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.
-

**Report of the Trustees
for the Year Ended 31 March 2025**

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:



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:

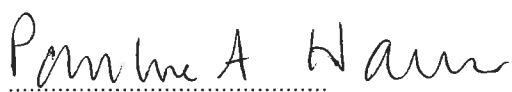
**Statement of Financial Activities
for the Year Ended 31 March 2025**

	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

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
		<u>313,674</u>	<u>30,870</u>	<u>344,544</u>	<u>317,143</u>
CREDITORS					
Amounts falling due within one year	14	(109,717)	-	(109,717)	(107,077)
NET CURRENT ASSETS		<u>203,957</u>	<u>30,870</u>	<u>234,827</u>	<u>210,066</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>233,984</u>	<u>30,870</u>	<u>264,854</u>	<u>247,298</u>
NET ASSETS		<u>233,984</u>	<u>30,870</u>	<u>264,854</u>	<u>247,298</u>
FUNDS	16				
Unrestricted funds				233,984	235,774
Restricted funds				30,870	11,524
TOTAL FUNDS				<u>264,854</u>	<u>247,298</u>

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:



P A Hawkes - Trustee

**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

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

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**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

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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	2024
	Foster Care/Semi-independent Accommodation & Support £	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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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
	<u>396,798</u>	<u>392,783</u>

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

	2025	2024
Administration	5	5
Foster care	10	12
	<u>15</u>	<u>17</u>

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	<u>1,869,378</u>	<u>190,833</u>	<u>2,060,211</u>
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	<u>1,884,705</u>	<u>188,278</u>	<u>2,072,983</u>
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
	<u>109,717</u>	<u>107,077</u>

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
	<u>200,890</u>	<u>300,837</u>

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
	<u>11,524</u>	<u>19,346</u>	<u>30,870</u>
TOTAL FUNDS	<u>247,298</u>	<u>17,556</u>	<u>264,854</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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)
	<u>192,106</u>	<u>(172,760)</u>	<u>19,346</u>
TOTAL FUNDS	<u><u>2,225,857</u></u>	<u><u>(2,208,301)</u></u>	<u><u>17,556</u></u>

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
	<u>8,969</u>	<u>2,555</u>	<u>11,524</u>
TOTAL FUNDS	<u><u>260,070</u></u>	<u><u>(12,772)</u></u>	<u><u>247,298</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. RELATED PARTY DISCLOSURES - continued

Sunflower Properties Limited	206,314	190,792
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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).