

Charity No: 1153080



we are here

The Foxton Centre

Annual Report and Financial Statements

Year ended 31 March 2023

THE FOXTON CENTRE

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THE FOXTON CENTRE

TRUSTEES AND ADVISORS

Trustees:

Mr B Cook	
Ms J Heyes	(Resigned)
Mr K Mordue	
Ms J Smith	(Deceased)
Mr R Thomas	Treasurer
Mr B Green	
Mr P Thurlwell	
Mr JM Parkinson	Chair
Ms F Young	(Resigned)
Rev D Craven	
Ms F Eccleston	
Mr R Williams	
Ms L Cook	(Appointed 31 st January 2023)

Advisers:

Mr P Greenwood	Governance and Finance
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Chief Executive Officer:

Mr J Marsh

Senior Management Personnel:

Ms G Brierley	Operations Manager
Ms C Coffey	Monitoring and Compliance Officer

Charity number:

1153080

Auditor:

Rotherham Taylor Limited
Chartered Accountants
21 Navigation Business Village
Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston
PR2 2YP

Operational address:

The Foxton Centre
Knowsley Street
Preston
PR1 3SA

Bankers:

NatWest Bank
35 Fishergate
Preston
PR1 2AD

THE FOXTON CENTRE

CHAIR'S REPORT

The previous year has been both busy and momentous for The Foxton Centre. New initiatives have seen a physical expansion of the charity's footprint and the gaining of a major opportunity to secure our presence for the future.

The opening of the Foxton Day Centre before Christmas 2022 followed agreement with the Methodist Church and the refurbishment of the old Fox Street shelter to provide a day environment offering warmth, food and support to people homeless in Preston. The day centre complements the emergency hostel we opened earlier in 2022 but both facilities highlight the both the growing problem of homelessness and the lack of suitable housing capacity.

The reopening of our centre housing Foxton's Women's Services in New Hall Lane was achieved in April 2023 after refurbishment. The help of Preston City Council in obtaining grant funding was instrumental and the opening event, at which we also paid tribute to our late Trustee, Janette Smith, drew a broad representation from supportive local organisations and agencies.

The opening of the Foxton Day Centre enabled the charity to rebrand and refocus our Avenham centre as the Foxton Youth and Community Centre. Most importantly, the charity has secured funding from the Youth Investment Fund to replace this deteriorating building. A pre-requisite for securing the £2.2m investment was to secure a 125 year lease for the use of land from Preston City Council and the Diocese of Blackburn. At the time of writing, the authorisation to proceed from the Department of Education is awaited. The investment will help secure a base for youth work in one of the more deprived areas of the city.

Funding the charity, especially during the cost of living crisis, remains a daily priority and we were delighted to have the support of Preston North End Community and Education Trust, as well as Blog Preston and Veolia in organising a second Big PNE Sleepout at the Deepdale Stadium on November 17th later this year. The aim of the event is to raise funds for the operation of the Foxton Day Centre.

The successes of the year have been based on the good work of the staff team who have led these developments whilst continuing to deliver services. My thanks to them for their efforts.

Our partners also play a big part and our thanks go to Preston City Council, the Diocese of Blackburn and the many other local agencies with whom we work including Lancashire Council (Public Health and Inspire), Police, PCC, health and others too numerous to mention here). Our supporters, the people, businesses, organisations and trade unions who donate generously, all demonstrate that our city is one where people really care and are determined to make Preston a better place for all.



.....
Mr J Parkinson – Chair of Trustees

THE FOXTON CENTRE

TRUSTEES' REPORT

The trustees have pleasure in presenting their report together with the accounts covering the period to 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Structure, governance and management **Organisation of the charity**

The Foxton Centre is a registered Charitable Incorporated Organisation and is managed by a Board of Trustees under a Model Constitution dated 4 July 2013. The trustees hold at least four ordinary meetings each year to review operations. The day to day management of the centre is entrusted to the Chief Executive Officer and his staff.

Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustees' induction and training

Most trustees are already familiar with the practical work of the charity and new trustees are encouraged to familiarise themselves with the charity and the context within which it operates. The existing board members accept the obligation to fully inform a new member of the duties and responsibilities of charity trustees by providing the new trustee with copies of the governing documents, minutes of previous meetings of the trustees, recent annual accounts and annual reports of the charity, a staff handbook and the relevant Charity Commission publications relating to the responsibilities of trustees. New trustees are encouraged to come in and meet with the staff and service users of the different projects that the Foxton Centre operates.

Key management personnel

The Foxton Centre employs a Chief Executive Officer Mr J Marsh, an Operations Manager Ms G Brierley and a Monitoring and Compliance Officer Ms C Coffey. These three staff members manage the organisation on the behalf of the Management Committee. The Management Committee delegates to the Finance Sub-Group all matters relating to pay and remuneration. Recommendations from the group are considered and approved by the full trustees' meeting.

Objectives, activities and public benefit

The Charity Commission approved charitable objects are undertaken for the public benefit in Preston and North West England:

- 1) To advance in life and relieve needs of young people through:
 - a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
 - b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

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TRUSTEES' REPORT (CONTINUED)

- 2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards including those who are homeless or at risk of becoming homeless), crime (either as a victim of crime or as an offender rehabilitating into society).

- 3) The provision and maintenance of a centre for the use of the inhabitants without distinction of political, religious or other opinions, including use for:
- a) meetings, lectures and classes, and
 - b) other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives.

Youth work

The Foxton Centre has delivered youth work in Preston for over 50 years, and we take pride in our continued support for children and young people from Avenham and Frenchwood.

- **Young people supported during this period:** 243 individuals. Most of these have multiple attendances over the year.
- **Targeted 1:1 work with young people:** 25 young people seen on a weekly basis with most receiving support up to six months.
- **Community Work:** We have supported over 56 adults mainly between Jan – March with a range of support.

A significant change to our work has been **Relocating** the homeless work from our Knowsley St address to the Fox St premises. This has allowed us to create space for the centre to become a full time Youth and Community Centre from 7th January 2023.

The first of the new groups at the centre was the **Warm Hub** partially funded by Lancashire County Council. This was an alternative to people staying in their homes and either facing isolations, or issues arising from the energy crisis. We started this in January and have supported over 25 individuals on a weekly basis with such things as breakfast, pool competitions, bingo, benefits, and much more.

In partnership with the Harris Library, we have offered a weekly **Art group** for anyone in the community who wishes to attend. This is for some people a therapeutic opportunity to battle their isolation or help their mental and wellbeing challenges. Comments made by some of those who attend include '...this is my time.....just for me....away from the kids', and 'I love this group'. A number of social prescribers have brought individuals to the group. Some have gone from being withdrawn and not engaging with anyone to coming early and helping set up. The age ranges from 17yrs-70+yrs and are from all over and have a variety of backgrounds.

We have provided weekly **Yoga** each Saturday since May of 2022. Adults from anywhere can access the group and we allow families and carers to bring their children with them and we support the whole family whilst the team provides yoga and food. Between May and November, we have had 203 attendances at these sessions with people returning on a regular basis. We have secured further funding to continue this programme.

We have established a Friday night **Detached** work programme working with partners from other agencies aiming to reduce ASB in the city centre. This was in response to a number of dispersal orders placed on young people

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TRUSTEES' REPORT (CONTINUED)

across Preston city centre. Through this work we have co-ordinated a number of consultation events and building relationships with young people who are involved in criminal exploitation. We have worked with our partners at McDonalds and the police to reduce ASB. This was hugely successful over the summer.

We have worked with both primary and secondary **Schools** in the community locally and other schools across Preston which our young people attend. We have delivered numerous 1:1 intervention in St Augustine's Primary school and a targeted girls group, with interventions lasting up to 6 months. We have also delivered 1:1 work in Frenchwood Primary with some of this work lasting the full academic year. Through this we have good and active working relationships where we assist young people and families on a regular basis such as food parcels, housing support and attend CIN meetings and various safeguarding meetings. We have successfully delivered programmes for over 25 individuals afterschool's in partnership with both schools have reported an increase in confidence, self-esteem, behaviour and attendance for all the children involved.

Our regular **Youth Groups** have continued with four nights of open access a week. Our groups continue to run from 8-11yrs and 12-18yrs. We provide all our events, groups and activities with a food option as well. We have seen an increase in the number of young people who come to us increasingly hungry. We have committed to providing food that they can eat and an option to take food home if needed. We support over 20+ young people each evening. During the period of April 22 – March 23 we have supported **243** young people.

Each holiday we provide **Holiday Programmes** for all of the holidays. These are always planned by young people of our Youth Forum and facilitated by the youth work team. This included highlights like our Farm Day which attracted 170 people in an afternoon and our football training weekly.

We have become members of the **MASP** group which looks at preventing young people engaging becoming involved in Criminal Exploitation and carrying knives. We have developed strong links with the police and the Chief Supt Int around prevention of Criminal Exploitation and CSE.

We have trained all staff on **Sexual Health** and our youth and community team now provide condoms to all young people and young adults in a positive and educational manner.

We have worked with partners Onward homes and mental health services to establish a **Hoarding** group that meets fortnightly. This has been an emotional journey for some of the individuals who attend, and they have been grateful to have the space to benefit from a peer support network.

We have supported a large number of **Individuals Young people supported during this period**: 243 individuals. Most of these have multiple attendances over the year.

Targeted 1:1 work with young people: 25 young people seen on a weekly basis with most receiving support up to six months.

Community Work: We have supported over 56 adults mainly between Jan – March with a range of support.

We have expanded our youth and community teams to support a seven day a week service 52 weeks a year. We have also welcomed in new partners such as Children and Family Wellbeing Service who facilitate our **STAY and PLAY** in the centre on a weekly basis. This group work is still developing due to the marketing of our centre and the public perception for the change of our use.

The team have supported a number of individuals who are **16yrs+** into either supported accommodation or independent accommodation. This has been a difficult challenge due to the young people often falling in the gaps between statutory services. We have advocated for them to access a social worker where possible or more suitable accommodation when needed. We have also supported some of our 16+yrs young people into employment, this has been a mix with our partners at McDonalds or local coffee shops.

Through our Children in Need partners, we have developed a positive partnership with **McDonalds** across Preston. This involved assisting them with ASB issues and they are supporting us with space and food for young people either on a group work or one to one work or during consultation events. This has been successful through their raising funds for our charity, shopping directly for our clients at Christmas and supporting us with events. Our **Youth Forum** have gone from strength to strength over the last year and having secured £51,000 to refurbish the centre they have been working on a new bid to build a new youth centre. This includes meeting with designers,

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TRUSTEES' REPORT (CONTINUED)

architects, filing short films, discussing with partners, writing applications etc and much more. They have been successful in their accomplishments and received recognition from the NYA for their work on a recent application. The group have also developed personal skills which included interviewing staff and appointing them, planning holiday programmes, developing interpersonal skills and managing budgets. We are very proud of everything they have achieved.

We have supported a large number of individuals from the local community around their housing issues, benefit challenges, access to health care across the community. This includes food parcels and phone access as and when needed. This includes young people aged 16-25yrs who are living independently or are in supported accommodation. Since the Start of Jan 2023 we have seen an increase in people wishing to access our services and requesting support on a one-to-one basis. They report they feel safer coming in now that our services are separated. They feel there is a different atmosphere and are starting to return. They will now drop in during times of crisis and ask us to assist, as well as when they are passing and in need of company.

We have hosted a community event with the **RSPCA** for the local community unable to feed their animals or provide health care. We have also become a local pet food bank.

After COVID we were delighted to see the return of our annual **Pantomine** for the community in Dec which accommodated over 80 children and families. All the families young and old, enjoyed an amazing time.

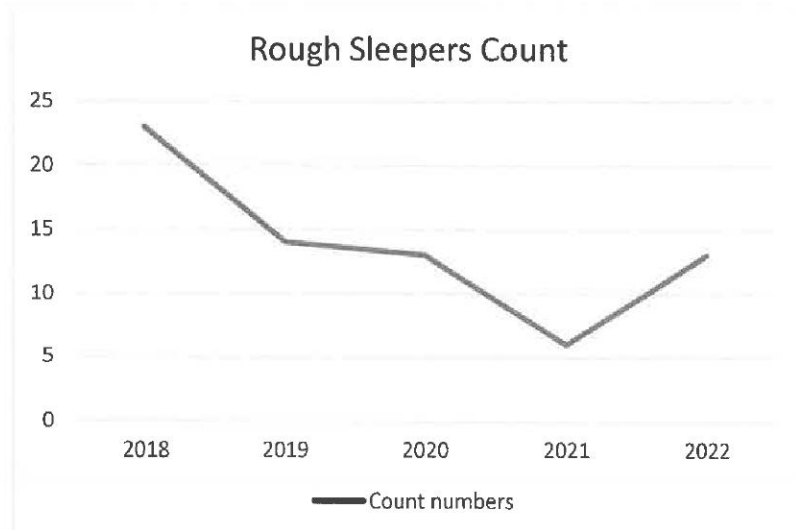
We also hosted in the same week a **Winter Wonderland** event that was attended by over 180 children and families. This event was opened by the Mayor of Preston and with gifts, games, food, real reindeer and Father Christmas it was a huge success. A huge thanks to Bren for playing Santa!! During both these weeks we provided food parcels, Christmas gifts and great memories for everyone involved.

Homelessness Services

Our work with the homeless and rough sleepers has grown again during 2022-23 with extra funding provided by charities, individuals and legacies and government. This helped expand our services and including street outreach work our new emergency hub and our fantastic new day centre..

Over the preceding years the investment made into homeless services has led to a dramatic fall in the numbers of people sleeping rough on our streets. Using the only comparative methodology of the official **Rough sleepers counts** carried out each November across all local authority areas the chart below shows the change over recent years. In 2021 the count registered six people sleeping rough in Preston

Overall there have been some dramatic reductions since 2018 sadly however numbers rose last year in Preston and across the country.



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TRUSTEES' REPORT (CONTINUED)

In June 2022 we opened our new 14 bed with ensuite rooms **Emergency Accommodation**, Kenmure Lodge, in partnership with Hilldale Housing Association.

From 27/06/22 when it opened to 31/03/23 there have been 61 placements to 55 individuals (6 people have returned on 2 separate occasions). Our occupancy rate has been 97% showing the demand there is for this accommodation.

We are really proud to be able to offer this quality of accommodation to rough sleepers in the city.

This year has proved to be a very busy one for the Organisation as we opened our new **Homeless Day Centre** in the city in Dec 2022. This is in the basement of the Central Methodist Church accessed from Fox St. In the first three months of opening we had:

- January 2023 – 145 individuals, 372 attendances
- February 2023 – 123 individuals, 352 attendances
- March 2023 – 149 individuals, 577 attendances

In turn this demonstrates the need we have all seen on the streets in the city.

Emergency accommodation is only one aspect of the RSI and the Foxton Centre in partnership with **Community Gateway Association Progress Housing Key and Onward Housing Association** has developed a scheme of move on accommodation to help people re-settle from emergency accommodation into long housing in the community.

The Foxton centre in partnership with **Calico** and with the support of the city council applied for further funding under a separate programme called the Rough Sleepers Accommodation Project (RSAP) again resourced by the Ministry of Housing Communities and Local Government. This provided both capital and revenue funding to purchase properties to be used to house rough sleepers and to provide support to those re-settled. We have developed four great quality houses shared by 8 people under this scheme in 2020-21.

We continued to offer special winter provision and this year opened in spells of bad weather.

In addition, The Foxton Centre we continued to run our **Housing First** project in the city currently providing 26 places for former rough sleepers in shared houses and single flats.

Utilising these many funding schemes, we continue to accommodate a minimum of 81 people each night throughout our settings, across Preston. Although this client group brings many challenges we are committed to work in partnership and continually evolve our services to meet their needs.

Streetlink and Women Work

Redeveloping our base for womens work has been a major priority of the last year as it was in a poor state. We secured funding for a major re-development and combined money from government with our charitable funds to complete the project

We now have a building which is fit for purpose with the interior co-designed with the women service users and which was completed in March 2023. It will open in April 2023.

Streetlink is historically the name given to The Foxton Centre's outreach and intensive support work with vulnerable women, some of whom are engaged in street sex work. Streetlink started 25 years ago working with women and girls who are working on the streets and involved in street sex work.

We use outreach and drop in sessions as a way to provide safety and support for the women. The base that we use for our work is at the heart of the area used by street sex workers and clients. This project has been supported and funded by public health for the last few years and they continue to provide us the funds to cover our rent costs.

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TRUSTEES' REPORT (CONTINUED)

The project currently

Through co-production with the women, we defined which nights women felt most at risk and have committed to a minimum of 4 nights over the seven days and on many occasions more evenings and daytime interventions as needed.

This work offers drop in and outreach services for all women and young girls. This is the start of building relationships with the women, and we have started to provide other services and support to the women such as accommodation, sexual violence reporting, UGLY mugs reporting, drug, and alcohol support and much more.

Activity

Women's services – 139 women accessed the various services during the year, 51 of these were new,

Housing

17 women accessed Kenmure emergency accommodation,

29 women were housed in Housing First, RSI, CGA, Onward & Inn2 properties.

88 women accessed the women's drop in over the year on 278 occasions (drop-in figures are from April 22 to Dec 22 – (centre was closed for refurb from Dec 22 to Mar 23)

Prevention

We focus on reducing hospital admissions by supporting women to access GPS appropriately in the community and prevent unnecessary treatment at emergency dept and any unsafe discharges. We will liaise with the hospitals and discharge teams to provide safe and appropriate services for women and girls when they leave.

We actively work on reducing reoffending and work with clients and partners upon release with an aim to prevent re-admission or recall through lack of accommodation, or lack of support network so we provide support workers, phone access for all agencies, mobile phones for safety. We also work with the police SPOC with whom we share intelligence and support around reporting and sexual violence.

We aim to provide a safe space for women to disclose sexual violence in a welcoming environment. In coproduction with the women and girls when asked what environment they need and want they describe a space to openly discuss sensitive subjects around sex work and share different life stories. We want to provide a space for therapeutic interventions and group work for those who currently experience the life of sex work or sexual violence but also a separate space for those who have experienced this in their lives and have managed to escape it.

We also want to provide a separate space for those women for whom English is a second language. We have seen an increase in Romanian women working on the streets.

We have a strong focus of safety planning with all our women and girls. This includes safe and appropriate accommodation, working with both perpetrators and victims across our services to ensure the safety of women and facilitate one to one support and specialist services using the sexual violence toolkit.

We are currently looking at developing a strategic female lead sub advisory board for the women's services. The aim is to bring together a group of passionate, knowledgeable, influential women from varying yet relevant professional backgrounds who can positively influence the direction of the women's services. This will also open our options in terms of approaching funders who specify that the service is female led.

Going Concern

The Foxton Centre is fortunate not to be in the position of some charities that have seen their income plummet during the pandemic. Contract income which forms the largest proportion of our funding did vary through the year in the end being greater than expected however we were able to re-profile our budget in line with income and contract requirements.

Grant funding has also increased during the last twelve months in particular for youth and community work and for our services for vulnerable women. The allocation of grants is generally between one and three years and we plan for the shortfall at the end of a grant period by incorporating demand for replacement funding in our

THE FOXTON CENTRE

TRUSTEES' REPORT (CONTINUED)

fundraising strategy.

We are confident of a continued commitment from central government to support services to rough sleepers. We hope for an announcement that will see a grant agreement for a three year period for our homelessness work. The other major source of income for the charity is through the housing benefit system this again is un-affected by Covid-19 we have kept occupancy levels high, and our rate of collection is above 95% ensuring stability.

We link our fundraising strategy to the priorities established in our business plan to meet any anticipated shortfalls in income to try and bring stability to the organisation and our services.

Fundraising

The Foxton Centre raises substantial amounts money and goods from the general public and the relationship between our donors and supporters and ourselves is very important to us. We approach fundraising in a straightforward and ethical manner.

We use social media including Facebook and our website to ask for donations of both cash and goods and we undertake specific fund raising events for example the PNE Big Sleep Out.

Many individuals hold small events to raise money to support our charitable activities and we do not currently issue guidance to them for these events. Over the next twelve months we will further refine our policy in relation to fund raising from the general public we will then make this available to people who might hold a fund-raising event for us.

We have received no complaints about fund raising activities carried out directly by us or on our behalf during the last year

In the last twelve months we have not employed a professional fund-raiser or a commercial partner to raise money for us. We do not use third party collectors on the streets or telephone fundraising. These kinds of approaches have caused concern to many members of the public and clear harm to some. We would never use high pressure approaches to potential donors and do not contact donors un-solicited to ask for further support.

Financial review

The charity has movement of funds for the year of £80,335 (2022: £328,425) comprising a surplus on unrestricted funds of £477,160 (2022: £305,574) and a surplus on restricted funds of £261,042 (2022: £352,293). Details are shown on the Statement of Financial Activities on page 15.

In the trustees' opinion, sufficient funds can be generated to enable the centre to continue in operation into the foreseeable future and fulfil the immediate obligation of the charity.

The net assets of the centre at 31 March 2023 amounted to £738,202 (2022: £657,867).

Reserves policy

The trustees determine a minimum level of unrestricted reserves to be held on the basis of risk-weighted financial forecasts for possible future adverse events. Examples include:

- Ability to maintain adequate working capital in the event of a significant delay in receipt of income, or a requirement to incur significant additional expenditure.
- Ability to maintain service levels in the event of loss of a funding source, until the funding can be replaced, or the charity can be appropriately restructured.
- In the last resort, ability to wind up the charity on a solvent basis.

When calculating our reserves requirement, we look at five factors:

- A. Cost of closure
- B. Working capital
- C. Flexibility to invest for the future

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TRUSTEES' REPORT (CONTINUED)

D. Advice from the Charity Commission
E. Key risk assessment

Note that we don't need separate reserves for each of these factors, but we need to be able to cover each of them individually at all times in proportion to the risk assessment.

There were unrestricted free reserves at 31 March 2023 of £477,160 (2022: £305,574). The Trustees consider the current reserves to be sufficient.

Allocation of reserves

The decision to authorise allocation of any portion of the reserve will lie with the Board of Trustees as advised by the Financial Sub Committee of the Board.

In an emergency, the decision may be made by the Chair of the Board and Treasurer and subject to review at the next available Trustee Board meeting.

Maintenance of reserves

In the event that any portion of the reserve is allocated for use, the Financial Sub Committee at its next meeting will agree a plan and timescale for replenishment of the reserve in the shortest timescale feasible. E.g. following receipt of income for which working capital has been allocated.

For the investment portion of the reserve fund, the replenishment of the reserve will not necessarily be either a requirement or a priority since the purpose of the investment is to create a longer-term asset for the benefit of the charity.

In planning the annual budget, a reserve allocation will be included so as to strengthen the longer-term financial strength of the charity and increase the reserve fund. Through the strengthening of the reserve in the 'good years', the charity will be improving its resilience for when times are financially more challenging.

Risk management

The trustees are examining the major strategic, business and operational risks which the charity faces and systems have been established to enable regular reports to be produced so that reasonable steps can be taken to lessen risks. In accordance with Charity Commission guidance risks are considered under the following headings:

- Strategy so that the charity is clear where it is going and how it will get there
- Governance to ensure there is a strong board of trustees and a robust relationship between the board and leadership team
- External factors including economic changes government policy and stakeholder relationships
- Financial matters, including diversity of income supply, cash flow reserves and financial management
- Operational matters including staffing service quality and development health and safety complaints and staffing
- Legal, including breaches of charity law; employment law and regulatory requirements

Volunteers

The charity is grateful for the efforts of volunteers who are involved in the delivery of our services. It is estimated that in the 12-month period to the end of March 2023, 3000 volunteer hours were provided for service delivery. In addition, the trustees gave in excess of 600 hours. Based on the median gross weekly earnings and hours of work for employees in Preston which is £664 per week, the financial value of volunteer effort based on a 37 hour week, amounts to £61,292 for the year.

THE FOXTON CENTRE

TRUSTEES' REPORT (CONTINUED)

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the trustees on 31.7.2023 and signed on their behalf by:

.....
Mr J Parkinson – Chair of Trustees

THE FOXTON CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE FOXTON CENTRE FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of The Foxton Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, cashflow 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023, and of its incoming resources and application of resources, for the period 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 Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the 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 trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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 mis-stated. If we identify such material inconsistencies or apparent material mis-statements, we are required to determine whether there is a material mis-statement in the financial statements or a material mis-statement of the other information. If, based on the work we have performed, we conclude that there is a material mis-statement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE FOXTON CENTRE (CONTINUED) FOR THE YEAR TO 31 MARCH 2023

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities statement set out on page 11, the trustees are responsible for the preparation of financial statements which 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 mis-statement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material mis-statement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material mis-statement when it exists. Mis-statements 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.

Based on our understanding of the charity and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to compliance with employment law and we considered the extent to which non-compliance might have on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed by the engagement team included:

- Inspecting minutes of Trustees' meetings
- Inspecting correspondence with the Charity Commission, HMRC and other regulators
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud
- Evaluating management's controls designed to prevent and detect irregularities
- Identifying and testing journals, and
- Challenging assumptions and judgements made by management in their accounting estimates.

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 auditor's report.

THE FOXTON CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE FOXTON CENTRE (CONTINUED) FOR THE YEAR TO 31 MARCH 2023

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Smith (Senior Statutory Auditor)



For and on behalf of Rotherham Taylor Limited, Statutory Auditor
Chartered Accountants
21 Navigation Business Village
Navigation Business Village
Navigation Way
Ashton-on-Ribble
Preston, PR2 2YP

31/7/23

THE FOXTON CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR TO 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	58,517	29,071	87,588	47,559
Income from charitable activities	4	633,952	1,284,951	1,918,903	2,029,112
Investments	5	592	-	592	14
Other trading activities	6	360	4,000	4,360	5,455
Total incoming resources	21	693,421	1,318,022	2,011,443	2,082,140
Expenditure on:					
Charitable activities	7	(749,457)	(1,181,651)	(1,931,108)	(1,753,715)
Total resources expended		(749,457)	(1,181,651)	(1,931,108)	(1,753,715)
Net (expenditure)/income		(56,036)	136,371	80,335	328,425
Transfers between funds		227,622	(227,622)	-	-
Net movement in funds for the year		171,586	(91,251)	80,335	328,425
Reconciliation of funds	17				
Total funds brought forward		305,574	352,293	657,867	329,442
Total funds carried forward		477,160	261,042	738,202	657,867

All income and expenditure derive from continuing activities.

THE FOXTON CENTRE

BALANCE SHEET AS AT 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible assets	14	<u>138,409</u>	<u>112,627</u>	<u>251,036</u>	<u>155,344</u>
Current Assets					
Debtors	15	38,796	227,639	266,435	308,985
Cash at bank		<u>331,134</u>	<u>(14,035)</u>	<u>317,099</u>	<u>278,103</u>
Total current assets		369,930	213,604	583,534	587,088
Liabilities					
Creditors: amounts falling due within one year	16	<u>(31,179)</u>	<u>(65,189)</u>	<u>(96,368)</u>	<u>(84,565)</u>
Net current assets		338,751	148,415	487,166	502,523
Net assets		<u>477,160</u>	<u>261,042</u>	<u>738,202</u>	<u>657,867</u>
The funds of the charity:	17				
Unrestricted income funds		477,160	-	477,160	305,574
Restricted income funds		-	261,042	261,042	352,293
Total charity funds		<u>477,160</u>	<u>261,042</u>	<u>738,202</u>	<u>657,867</u>

This report was approved by the trustees on 31.7.2023 and signed on their behalf by:


.....
Mr J Parkinson – Chair of Trustees


.....
Mr R Thomas - Treasurer

THE FOXTON CENTRE

CASH FLOW STATEMENT

FOR THE PERIOD TO 31 MARCH 2023

	Note	2023 £	2022 £
Cash flow from operating activities	20	224,360	152,020
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(185,956)	(54,699)
Interest received		592	14
Net cash flow from investing activities		(185,364)	(54,685)
Net increase in cash and cash equivalents		38,996	97,335
Cash and cash equivalents at 1 April 2022		278,103	180,768
Cash and cash equivalents at 31 March 2023		317,099	278,103

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

1 Accounting policies

Basis of preparation

The Foxton Centre is a Charitable Incorporated Organisation registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities is detailed within the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fairview'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on the going concern basis under the historical cost basis. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

1 Accounting policies (continued)

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further details are given in the Trustees' Annual Report.

The charity receives government grants in respect of a number of the restricted projects being undertaken. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income includes the invoices raised to universities in respect of students undertaking work experience placements with the charity. Income is recognised when the charity is legally entitled to the income after placements have taken place, the amount can be measured reliably and it is probable that the income will be received.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

- Expenditure on charitable activities includes the costs of all of the projects undertaken by the charity and related support costs.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

1 Accounting policies (continued)

Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset category	Annual rate
Freehold Land and Buildings	2%
Property Improvements	33%
Computer Equipment	33%
Fixtures and Fittings	20%
Motor Vehicles	25%

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Judgements and key sources of estimation uncertainty

There have been no judgements (apart from those involving estimates) made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

1 Accounting policies (continued)

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Legal status of the charity

The Foxton Centre is a Charitable Incorporated Organisation (CIO) which is governed by its constitution document. The CIO may be dissolved by resolution of its members. Any decision by the members to wind up or dissolve the CIO can only be made:

- a) at a general meeting of the members of the CIO called in accordance with clause 19 (General meetings of members), of which not less than 14 days' notice has been given to those eligible to attend and vote:
 - (i) by a resolution passed by a 75% majority of those voting, or
 - (ii) by a resolution passed by decision taken without a vote and without any expression of dissent in response to the question put to the general meeting; or
- b) by a resolution agreed in writing by all members of the CIO.

If the CIO is to be wound up or dissolved in any other circumstances, the provisions of the Dissolution Regulations must be followed.

3 Donations and legacies

	2023 £	2022 £
Donations from individuals and corporate donors:		
Unrestricted funds:		
General	24,829	32,774
Marketing & communications	33,688	13,206
House Project	-	-
	<u>58,517</u>	<u>45,980</u>
Restricted funds:		
Youth link	500	179
Homeless hub	28,571	-
Student placements	-	1,400
	<u>29,071</u>	<u>1,579</u>
Total	<u>87,588</u>	<u>47,559</u>

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

4 Income from charitable activities
Grants received

	2023 £	2022 £
Unrestricted grants:		
Marketing and communications	-	-
Project 360	384,914	274,680
Kenmure Lodge	196,690	-
Major renovations	30,241	-
Central costs	22,107	55,516
	<u>633,952</u>	<u>330,196</u>
Restricted grants:		
Rough sleeper's accommodation programme	94,525	139,009
Youth link	109,279	118,329
Homeless services/rough sleepers initiative	107,941	85,802
Streetlink	109,381	234,047
Central costs	100	-
Homeless hub	863,725	1,121,728
	<u>1,284,951</u>	<u>1,698,916</u>
Total	<u>1,918,903</u>	<u>2,029,112</u>

5 Investments

	2023 £	2022 £
Bank interest (general funds)	<u>592</u>	<u>14</u>

6 Other trading activities

	2023 £	2022 £
Unrestricted other trading activities:		
Central costs	<u>360</u>	<u>4,000</u>
Restricted other trading activities:		
Community	-	1,455
Homeless Hub	4,000	-
	<u>4,000</u>	<u>1,455</u>
Total	<u>4,360</u>	<u>5,455</u>

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

7 Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted Funds	Total funds 2023	Total funds 2022
	£	£	£	£
Charitable activities:				
Salaries	190,355	793,673	984,028	1,016,062
Property costs	363,991	203,853	567,844	306,860
Office/administration	129,925	54,110	184,035	172,384
Depreciation	33,077	57,188	90,265	38,964
Project costs	18,162	72,827	90,989	210,992
Total charitable activities	735,510	1,181,651	1,917,161	1,745,262
Support costs (note 8)	13,947	-	13,947	8,453
Total	749,457	1,181,651	1,931,108	1,753,715

8 Analysis of support costs (governance)

	2023 £	2022 £
Auditor's remuneration	8,100	8,219
Other accountancy fees	5,847	234
	13,947	8,453
2023 fee is broken down as follows:		
Audit fee	8,100	6,000
Other accountancy support	3,300	900
	11,400	6,900

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

9 Net income for the period

This is stated after charging:

	2023 £	2022 £
Depreciation	90,265	38,964
Auditors' remuneration:		
Audit fees	8,100	6,000
Other accountancy services	3,300	900

10 Analysis of staff costs and trustee remuneration and expenses

	2023 £	2022 £
Wages and salaries	744,257	797,922
Social security and costs	222,592	202,278
Pension costs	17,179	17,648
	<u>984,028</u>	<u>1,107,840</u>

No employees had emoluments in excess of £60,000 (2022: none).

The charity trustees were not paid or received any benefits from employment with the charity in the year (2022: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2022: none).

11 Staff Numbers

The average monthly head count during the year was as follows:

	2023 £	2022 £
Youth, Community and Social Workers	36	38
Administration of charity	4	4
	<u>40</u>	<u>42</u>

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

12 Related party transactions

There were no transactions with trustees or connected persons during the period.

13 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £nil).

No employee benefits were received by key management personnel in the period. The Trust considers its key management personnel to comprise of the Chief Executive Officer, Governance and Finance Advisor, Operations Manager and Monitoring and Compliance Officer.

None (2022: none) of the trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2022: £nil).

14 Tangible fixed assets

	Freehold Land and Buildings £	Leasehold Property Improvements £	Computer Equipment £	Fixtures and Fittings £	Motor Vehicles £	Total £
Cost						
At 1 April 2022	95,290	68,828	30,096	26,590	7,600	228,404
Additions	-	151,439	-	34,517	-	185,956
At 31 March 2023	95,290	220,267	30,096	61,107	7,600	414,360
Depreciation						
At 1 April 2022	1,905	34,216	22,732	10,219	3,988	73,060
Charge for the year	1,905	67,022	7,216	12,221	1,900	90,264
At 31 March 2022	3,810	101,238	29,948	22,440	5,888	163,324
Net book value						
At 31 March 2023	91,480	119,029	148	38,667	1,712	251,036
At March 2022	93,385	34,612	7,364	16,371	3,612	155,344

15 Debtors

	2023 £	2022 £
Other debtors	266,435	308,985
	266,435	308,985

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	17,407	-
Accruals	14,731	9,808
Other taxation and social security	17,870	16,099
Other creditors	46,360	58,658
	<u>96,368</u>	<u>84,565</u>

Deferred income

	2023 £	2022 £
Balance as at 1 April 2022	52,196	3,000
Amount released to income earned from charitable activities	(52,196)	(3,000)
Amount deferred in the period	32,000	52,196
	<u>32,000</u>	<u>52,196</u>

17 Analysis of charitable funds

	Brought forward at 1 April 2022 £	Income	Expenditure	Transfers between funds	Carried forward at 31 March 2023 £
Total restricted funds	352,293	1,318,022	(1,181,651)	(227,622)	261,042
Unrestricted funds	305,574	693,421	(749,457)	227,622	477,160
Total funds	<u>657,867</u>	<u>2,011,443</u>	<u>1,931,108</u>	<u>-</u>	<u>738,202</u>

Analysis of charitable funds – previous year

	Brought forward at 1 April 2022 £	Income	Expenditure	Transfers between funds	Carried forward at 31 March 2023 £
Total restricted funds	55,207	1,701,950	(1,135,494)	(269,370)	352,293
Unrestricted funds	274,235	380,190	(618,221)	269,370	305,574
Total funds	<u>329,442</u>	<u>2,082,140</u>	<u>1,753,715</u>	<u>-</u>	<u>657,867</u>

THE FOXTON CENTRE
NOTES TO THE ACCOUNTS
FOR THE YEAR TO 31 MARCH 2023

18 Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Total £
Tangible fixed assets	138,409	112,627	251,036
Cash at bank and in hand	331,134	(14,035)	317,099
Other net (liabilities)/current assets	<u>(22,383)</u>	<u>162,450</u>	170,067
	<u>447,160</u>	<u>261,042</u>	738,202

Analysis of net assets between funds – previous year

	Unrestricted Fund £	Restricted Fund £	Total £
Tangible fixed assets	135,720	19,624	155,344
Cash at bank and in hand	149,026	129,077	278,103
Other net current assets	<u>20,828</u>	<u>203,592</u>	224,420
	<u>305,574</u>	<u>352,293</u>	657,867

19 Operating lease commitments

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

Land and buildings	2023	2022
Expiring:		
Within 1 years	89,864	55,447
Other		
Expiring:		
Within 1 year	369	975
2-5 years	-	250
	369	1,225

20 Reconciliation of net income to net cash flow from operating activities

	2023	2022
Net income for the period	80,335	328,425
Interest receivable	(592)	(14)
Depreciation tangible fixed assets	90,264	38,964
Decrease/(Increase) in debtors	42,550	(245,505)
Increase in creditors	11,803	30,150
	<u>224,360</u>	<u>152,020</u>