

Charity registration number: 1153080



**THE FOXTON CENTRE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

## THE FOXTON CENTRE

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## THE FOXTON CENTRE

### REFERENCE AND ADMINISTRATIVE DETAILS

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<b>Chairman</b>	Mr J Parkinson
<b>Chief Executive Officer</b>	Mr J Marsh
<b>Trustees</b>	Mr J Parkinson Ms F Poxon Mr R Thomas - Treasurer Reverend D Craven Mr K Mordue Mr B Green Mr B Cook Ms L Cook Mr R Williams Mr J Jackson Ms R Wood Ms T Whiteside (appointed 28/04/2025)
<b>Senior Management / Leadership Team</b>	Ms G Brierley, Operations Manager Ms C Coffey, Monitoring, Compliance and Youth and Community Mr P Greenwood, Governance and Finance
<b>Principal Office</b>	The Foxton Centre Knowsley Street Preston PR1 3SA
<b>Charity Registration Number</b>	1153080
<b>Bankers</b>	Natwest Bank 35 Fishergate Preston Lancashire PR1 2AD
<b>Auditor</b>	Rotherham Taylor Limited 21 Navigation Business Village Navigation Way Ashton-on-Ribble Preston Lancashire PR2 2YP

## THE FOXTON CENTRE

### CHAIR'S REPORT

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Another busy year for The Foxton with many changes and challenges - nothing new there then.

In the year ending March 2025 one of our major projects was overseeing the construction of our new Youth and Community Centre. Dealing with the logistics of managing a £2.4 million project as well as doing their day job from temporary premises has been a major overhead and stretched the capacity and skills of our team. June 2025 will see the official opening and give a major boost to our young people and the staff team and trustees who have also made major contributions to the city's youth strategy. It's about time we starting investing in our young people.

Our Day Centre for rough sleepers has made great progress and suffered setbacks during the year. A large part of our funding from Preston City Council was threatened with withdrawal putting a question mark over its future. With the help of Preston's MP, Sir Mark Hendrick, a compromise agreement was negotiated which allows a phasing out of the Council's support. On the positive side, the Day Centre has continued its evolution into a genuine hub bringing together a range of service partners in providing a wide set of services to Rough Sleepers. Thanks and acknowledgement must go to the staff and doctors at Park Medical Practice who offer medical support, Mental Health services with regular practitioner services, Shelter offering legal advice, and Inspire, the Public Health funded drug and alcohol services. Not forgetting barbers, opticians and masseurs who give their time freely alongside our staff and volunteers.

The same service hub approach has been offered to service users at our Women's Centre with medical and mental health drop in clinics. Support and close engagement with Police and Health agencies has been invaluable with Police and Crime Commissioner funding.

The capital funding to renovate and build our premises and those which we rent from Preston City Council and the Methodist Church highlights the charity's success in attracting up to £3 million in capital funding to the city.

Our current long serving CEO, Jeff Marsh, has served his final year prior to a well earned retirement. His personal commitment to our Preston-based charity has been exemplary and he has provided real leadership of a major expansion of our services in the city. It's fitting that Jeff's final weeks in office will coincide with the opening of the new Youth and Community Centre. Jeff will be succeeded by Cath Coffey, who currently heads our Youth and Community work and she will build on the successes of her predecessor.

May I also thank my fellow trustees for their significant contributions, as well as those of all our staff and volunteers. Our young service users have been instrumental in the development of the new Youth and Community Centre and they can be proud of the results of their efforts. To our funders and donors, a big thank you - we really couldn't do it without you.

For current information about our activities and ways to help, please visit our website [www.thefoxton.org](http://www.thefoxton.org)

## **THE FOXTON CENTRE**

### **TRUSTEES' REPORT**

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The trustees have pleasure in presenting their report together with the accounts covering the period to 31 March 2025. 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, a Monitoring and Compliance Officer Ms C Coffey and a Governance and Finance officer Mr P Greenwood. These four staff members manage the organisation on the behalf of the Board of Trustees. The Board of Trustees 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:

## THE FOXTON CENTRE

### TRUSTEES' REPORT (CONTINUED)

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a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;

Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

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.

The trustees have pleasure in presenting their report together with the accounts covering the period to 31 March 2025. 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.

### Youth and Community Work

The Foxton has delivered youth work since its inception 55 years ago. The past few years have been difficult for youth work however, when much other youth work was cut, Foxton carried on its commitment to open access youth clubs. We take pride in this and are committed to support for children and young people from Avenham and Frenchwood into the future.

Evidence of this commitment is the construction of a new £2.4 million youth centre. This has been built on the site of our previous centre. It will be completed in May 2025. It is pleasing that youth work is becoming valued again.

Our project has been a fine example of co-production with young people from start to finish. Young people played a significant role in the whole project starting with securing the funding, as they made a film, met funders, together with the architect they designed the space, furniture, colour schemes, toilets etc.

We have delivered this work from temporary premises whilst construction is taking place.

Our youth work staff provided youth clubs five days each week with groups for specific age groups to ensure that their needs can be met appropriately.

## **THE FOXTON CENTRE**

### **TRUSTEES' REPORT (CONTINUED)**

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In addition, we have a range of community groups who meet regularly: our men's group, arts group, hoarding group and art group.

A snapshot of the work during the past year is outlined below.

- We worked with 1046 individuals in our youth and community services youth and community members (six hundred young people attended the open access clubs, 443 community members attended community groups).
- This has roughly doubled from the previous year.
- We won a young people's participation award from Lancashire Association of Boys and Girls Clubs (LABGC) and received an exceptional assessment from the National Youth Association
- We just won a national award for Intergenerational work by In Common with Places for People
- Sara, a member of our youth forum, won the Young Citizen of the Year Award from the High Sheriff
- Foxtton was a key partner in creating Preston's Youth Strategy
- We co-chair the multi-agency safeguarding panel for Preston (MASP)

### **Homeless Services**

#### **Homeless Day Centre**

Based on Fox St in Preston, the day centre was renovated at a cost of £150,000 and opened in 2023. This evidences the charity's committed to providing the best facilities for its beneficiaries. As well as practical support including food, clothing and showers, in the last twelve months we developed this as a multi-agency hub for the homeless at the site. It offers primary health care through GP and nurse session (Park View Surgery) Mental Health assessments through LSCFT. Drug and alcohol assessments from Inspire. A range of other professional staff attend to support the day centre users.

Sadly, many homeless people die very young. The average age at death being forty-three for rough sleepers. We seek ways to address these terrible health outcomes through the day centre. To this end we take part in the Drug and Alcohol Related Death Panels (DARD) death review panel established by Lancashire County Council to learn lessons from early deaths.

A snapshot of our activity is outlined below.

- 660 different individuals attended Apr 24 - March 25
- We opened for 254 days including Christmas Day
- A total of 483 sessions offered.
- A total of 14490 meals provided.
- Avoided numerous A&E attendances.
- Provided wound care.
- Assisted numerous people into mental health services
- Drug and alcohol assessments undertaken via Inspire / CGL

#### **Kenmure Lodge**

We run a 14-bed hostel for rough sleepers in partnership with Hilldale Housing Association. The service is staffed 24/7 and provides support to people seeking to address the issues which have led to their homelessness. All rooms are ensuite, and each resident has an allocated support worker. The building was fully renovated to a high standard before we took possession.

- Quality accommodation offered.
- 5110 bed nights offered.
- 2447 structured support sessions provided to residents.
- Forty-five people accommodated.
- Ninety-five percent occupancy rate achieved.
- A high proportion of residents are in structured drug and alcohol treatment.

## THE FOXTON CENTRE

### TRUSTEES' REPORT (CONTINUED)

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- Positive feedback from Lancashire police about the lack of call outs to our premises
- The service passed its SHIP inspection by PCC.

#### **Housing First**

This scheme offers longer term support in shared houses: we have eight properties with Calico as part of the Rough Sleepers Accommodation Project (RSAP), Two studio flats purchased by Foxtan from the proceeds of the first Big Sleep Out with Preston North End FC and a number of shared houses from the private sector.

- Floating support to residents
- Allocated support worker to each resident.
- Sixteen individuals have been housed over 12 months with Foxtan.
- Worked with a total of fifty-four individuals.
- We offer dedicated women-only accommodation for street sex workers.
- Our service passed its SHIP inspection carried out by PCC.

#### **Women's Services**

Operates out of a newly re-furbished (2023) building on New Hall Lane in line with our aim to provide the best facilities for our beneficiaries. The service works with street sex workers on both a drop in and outreach basis with very limited access to revenue funding. Available in 2024 we achieved the following.

- 351 sessions offered 199 drops in and 152 outreach.
- Eighty-five individuals seen.
- Extensive use of volunteers
- 1127 engagements
- Offers practical support showers food clothing.
- Emotional support / trauma-based work
- GP / nurse sessions
- Drug and alcohol assessments via Inspire.
- Sexual Health services Renaissance
- Sexual violence support
- Confidential Ugly Mugs sexual crime reporting was available.

#### **Volunteering**

Volunteers are central to the work of our organisation in all the aspects of our work. The members of our youth forum have been key to our success in building our new youth centre. Our regular youth work volunteers augment our staff and bring some extra skills into sessions.

Our womens service has some long-term volunteers including one stalwart who has worked to support vulnerable women for 15 years.

At the day centre we have a team of volunteers who support the work cooking cleaning sorting clothing and helping at key times like Christmas.

Finally, our trustees volunteer their time freely, not just attending meetings but providing expertise from their work lives in finance, youth work, IT and other areas.



## THE FOXTON CENTRE

### TRUSTEES' REPORT (CONTINUED)

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#### Going Concern

The Foxton Centre is fortunate not to be in the position of some charities that have seen their income plummet since the pandemic. Grant income from Preston City Council which forms a large proportion of our funding has decreased dramatically as the council took services in house. However, we were able to re-profile our budget in line with income and contract requirements.

Income from rents in our properties provides steady and regular income for the charity being a buffer against fluctuating grant income.

Grant funding also plays a major part in the charity's income and has during the last twelve months. 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 fundraising strategy.

The trustees and staff have targeted the development of a programme to increase philanthropic giving for 2025-2026. The "Friends of Foxton" campaign will be launched soon.

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, JustGiving.com and our website to ask for donations of both cash and goods and we undertake specific fund-raising events for example the two recent PNE Big Sleep Outs.

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. 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 used elsewhere 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.

#### 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:

- Cost of closure

## THE FOXTON CENTRE

### TRUSTEES' REPORT (CONTINUED)

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- Working capital
- Flexibility to invest for the future
- Advice from the Charity Commission
- Key risk assessment

#### 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 the Reserve

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.

#### 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

#### Financial Review

The charity reported a net surplus for the year of £1,560,637 comprising a deficit on unrestricted funds of £23,144 and a surplus on restricted funds of £1,583,781. Details are shown on the Statement of Financial Activities on page 13.

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

The net assets of the charity at 31 March 2025 amounted to £2,236,339.

## THE FOXTON CENTRE

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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#### Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

#### Disclosure of information to auditor

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

Approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Mr J Parkinson  
Chairman and trustee

## THE FOXTON CENTRE

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FOXTON CENTRE

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#### Opinion

We have audited the financial statements of The Foxton Centre (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 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 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 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 original financial statements were authorised for issue.

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

#### Other information

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

## THE FOXTON CENTRE

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FOXTON CENTRE (CONTINUED)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## THE FOXTON CENTRE

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FOXTON CENTRE (CONTINUED)

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

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates and considered the risk of the charity not complying with the applicable laws and regulations, including fraud, in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements, including financial reporting and tax legislation. In relation to the operations of the charity this included compliance with the Charities Act 2011 and SORP 2019.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Specific 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 is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees 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 charity and its 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

21 Navigation Business Village  
Navigation Way  
Ashton-on-Ribble  
Preston  
Lancashire  
PR2 2YP

Date:.....

Rotherham Taylor Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# THE FOXTON CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	64,048	12,129	76,177	95,462
Charitable activities	3	1,324	3,559,510	3,560,834	2,131,331
Other trading activities	4	1,448	4,920	6,368	1,420
Investments	5	2,582	-	2,582	1,920
Total income		69,402	3,576,559	3,645,961	2,230,133
<b>Expenditure on:</b>					
Charitable activities	6	(92,546)	(1,992,778)	(2,085,324)	(2,110,126)
Total expenditure		(92,546)	(1,992,778)	(2,085,324)	(2,110,126)
Net (expenditure)/income		(23,144)	1,583,781	1,560,637	120,007
Net movement in funds		(23,144)	1,583,781	1,560,637	120,007
<b>Reconciliation of funds</b>					
Total funds brought forward	14	267,492	408,210	675,702	555,695
Total funds carried forward	14	244,348	1,991,991	2,236,339	675,702

All of the charity's activities derive from continuing operations.

The notes on pages 16 to 25 form an integral part of these financial statements.

# THE FOXTON CENTRE

(REGISTRATION NUMBER: 1153080)  
BALANCE SHEET AS AT 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	2025 £	2024 £
<b>Fixed assets</b>					
Tangible assets	10	94,089	1,623,251	1,717,340	355,650
<b>Current assets</b>					
Debtors	11	-	76,046	76,046	53,134
Cash at bank and in hand		204,411	336,907	541,318	343,356
		204,411	412,953	617,364	396,490
<b>Creditors: Amounts falling due within one year</b>	12	(54,152)	(44,213)	(98,365)	(76,438)
<b>Net current assets</b>		150,259	368,740	518,999	320,052
<b>Net assets</b>		244,348	1,991,991	2,236,339	675,702
<b>Funds of the charity:</b>					
<b>Restricted income funds</b>					
Restricted	14	-	1,991,991	1,991,991	408,210
<b>Unrestricted income funds</b>					
Unrestricted	14	244,348	-	244,348	267,492
<b>Total funds</b>	14	244,348	1,991,991	2,236,339	675,702

The financial statements on pages 13 to 25 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

.....  
Mr J Parkinson  
Chairman and trustee

.....  
Mr R Thomas - Treasurer  
Trustee



## THE FOXTON CENTRE

### CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash income		1,560,637	120,007
<b>Adjustments to cash flows from non-cash items</b>			
Investments	5	(2,582)	(1,920)
Depreciation tangible fixed assets	10	83,834	99,869
		<u>1,641,889</u>	<u>217,956</u>
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	11	(22,912)	30,794
Increase/(decrease) in creditors	12	21,927	(19,929)
		<u>1,640,904</u>	<u>228,821</u>
<b>Net cash flows from operating activities</b>			
<b>Cash flows from investing activities</b>			
Interest received	5	2,582	1,920
Payments to acquire tangible fixed assets	10	(1,445,524)	(204,484)
		<u>(1,442,942)</u>	<u>(202,564)</u>
<b>Net cash flows from investing activities</b>			
Net increase in cash and cash equivalents		197,962	26,257
Cash and cash equivalents at 1 April		<u>343,356</u>	<u>317,099</u>
Cash and cash equivalents at 31 March		<u><u>541,318</u></u>	<u><u>343,356</u></u>

All of the cash flows are derived from continuing operations.

## 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 fair view'. 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.

### **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.

## THE FOXTON CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### **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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### **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 £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

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

Freehold Buildings 2%  
Leasehold Property Improvements 33%  
Computer Equipment 33%  
Fixtures and Fittings 20%  
Motor Vehicles 25%

Freehold land is not depreciated. Buildings under construction are accounted for at cost. They are not depreciated until the accounting period in which they are brought into use.

#### **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.

## THE FOXTON CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

#### 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.

#### Legal status of the charity

The Foxton Centre is a UK 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.

## 2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	13,776	-	13,776	-
General	35,326	-	35,326	73,715
Marketing & Communications	14,946	-	14,946	11,450
Homeless Hub	-	-	-	10,297
Youth and Community	-	12,129	12,129	-
	<u>64,048</u>	<u>12,129</u>	<u>76,177</u>	<u>95,462</u>

## THE FOXTON CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

#### 3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Youth and Community	-	160,970	160,970	194,236
RSI for Reclaim	-	-	-	10,306
Kenmure Lodge	-	359,130	359,130	351,241
Central Costs	1,241	-	1,241	1,675
Streetlink	-	18,794	18,794	86,396
Homeless Hub	-	461,648	461,648	683,232
Housing First/Project 360	-	445,753	445,753	379,887
Day Centre	83	-	83	-
RSAP	-	153,358	153,358	143,697
Youth Investment Fund (Capital)	-	1,676,012	1,676,012	205,522
Youth Investment Fund (Revenue)	-	283,845	283,845	75,139
	<u>1,324</u>	<u>3,559,510</u>	<u>3,560,834</u>	<u>2,131,331</u>

#### 4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Day Centre	1,400	-	1,400	-
Central Costs	48	-	48	670
Youth and Community	-	4,420	4,420	750
	<u>1,448</u>	<u>4,420</u>	<u>5,868</u>	<u>1,420</u>

#### 5 INVESTMENT INCOME

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Bank interest	<u>2,582</u>	<u>2,582</u>	<u>1,920</u>

## THE FOXTON CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

#### 6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds General	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Salaries	195,449	691,259	886,708	937,059
Support costs	47,808	2,400	50,208	14,500
Management charges	(331,023)	331,023	-	-
Depreciation	18,217	65,618	83,835	99,866
Office/administration	113,214	33,524	146,738	180,269
Project Costs	12,945	40,210	53,155	79,017
Property Costs	35,936	828,744	864,680	799,415
	<u>92,546</u>	<u>1,992,778</u>	<u>2,085,324</u>	<u>2,110,126</u>

#### 7 NET EXPENDITURE FOR THE PERIOD

This is stated after charging:

	2025 £	2024 £
Depreciation	83,835	99,866
Auditor's remuneration	12,000	8,100
Other accountancy fees	<u>13,823</u>	<u>6,400</u>

#### 8 TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The trustees neither received nor waived any remuneration during the current and previous years.

The total employee benefits received by key management personnel were £147,530 (2024: £159,190). The charity considers its key management personnel to comprise of the Chief Executive Officer, Governance and Finance Advisor, Operations Manager and Monitoring and Compliance Officer.

None of the trustees are accruing pension benefits in the current and previous years.

The trustees did not have any expenses reimbursed during the current and previous years.

## THE FOXTON CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 9 STAFF COSTS

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	670,625	719,337
Social security costs	198,773	201,546
Pension costs	17,310	16,176
	<u>886,708</u>	<u>937,059</u>

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

	2025 No	2024 No
Youth, Community and Social Workers	37	37
Administration of charity	3	4
	<u>40</u>	<u>41</u>

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

The charity trustees were not paid or received and benefits from employment with the charity in the current and previous years.

No charity trustee received payment for professional or other services supplied to the charity in the current and previous years.



THE FOXTON CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

10 TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures and Fittings £	Motor vehicles £	Computer Equipment £	Leasehold Property Improvements £	Buildings under Construction £	Total £
<b>Cost</b>							
At 1 April 2024	95,290	61,107	7,600	32,064	269,380	153,401	618,842
Additions	-	2,352	-	6,240	-	1,436,932	1,445,524
Disposals	-	-	(7,600)	-	-	-	(7,600)
At 31 March 2025	95,290	63,459	-	38,304	269,380	1,590,333	2,056,766
<b>Depreciation</b>							
At 1 April 2024	5,717	34,662	7,600	30,745	184,468	-	263,192
Charge for the year	1,906	12,500	-	2,729	66,699	-	83,834
Eliminated on disposals	-	-	(7,600)	-	-	-	(7,600)
At 31 March 2025	7,623	47,162	-	33,474	251,167	-	339,426
<b>Net book value</b>							
At 31 March 2025	87,667	16,297	-	4,830	18,213	1,590,333	1,717,340
At 31 March 2024	89,573	26,445	-	1,319	84,912	153,401	355,650

# THE FOXTON CENTRE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

### 11 DEBTORS

	2025 £	2024 £
Trade debtors	32,378	-
Other debtors	43,668	53,134
	<u>76,046</u>	<u>53,134</u>

### 12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	32,305	38,656
Other taxation and social security	16,122	16,580
Accruals	14,400	12,139
Other creditors	32,307	9,063
	<u>95,134</u>	<u>76,438</u>

### 13 OPERATING LEASE COMMITMENTS

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

	2025 £	2024 £
<b>Land and buildings</b>		
Expiring: Within 1 year	<u>97,498</u>	<u>84,040</u>
<b>Other</b>		
Expiring: Within 1 year	<u>651</u>	<u>401</u>

### 14 FUNDS

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>	267,492	69,402	(92,546)	244,348
<b>Restricted funds</b>	<u>408,210</u>	<u>3,576,559</u>	<u>(1,992,778)</u>	<u>1,991,991</u>
<b>Total funds</b>	<u>675,702</u>	<u>3,645,961</u>	<u>(2,085,324)</u>	<u>2,236,339</u>

## THE FOXTON CENTRE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)

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#### 15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2025 £</b>
Other net (liabilities)/current assets	(54,152)	31,833	(22,319)
Tangible assets	94,089	1,623,251	1,717,340
Cash at bank and in hand	204,411	336,907	541,318
Total net assets	<u>244,348</u>	<u>1,991,991</u>	<u>2,236,339</u>

#### 16 RELATED PARTY TRANSACTIONS

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