

# The Centre for Outcomes of Care

## *Trustees' Annual Report*

Reporting period: 1 April 2024 to 31 March 2025

Registered charity number	1189874
Company number	10996449
Registered office	1 East Street, Faversham, Kent, ME13 8AD

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## 1. Reference and administrative details

Charity name	The Centre for Outcomes of Care
Registered charity number	1189874
Company number	10996449
Registered office	1 East Street, Faversham, Kent, ME13 8AD
Reporting period	1 April 2024 to 31 March 2025

### Trustees

Trustees who served during the reporting period:

- M.E. Kerr
- Jeremy Penny
- Mark Owers

### Board composition (per Trustee Handbook – confirm appointments and roles)

Role / trustee	Notes
Chair	Dr Mark Kerr
Vice Chair	Vacant
Treasurer	Vacant
Jeremy Penny	Trustee
Mark Owers	Trustee
Vacancy	Marketing
Vacancy	Accreditation
Vacancy	Care experienced member
Vacancy	Local Authority member

## 2. Trustees' report: objectives and public benefit

### 2.1 Charitable purposes

To preserve and protect the physical and mental health of children and young people who experience social care by improving the social care service they receive by advancing the education of the public and all those involved in and responsible for children's social care and by promoting an evidence-based approach to the development of policy, practice and services in children's social care.

### 2.2 Public benefit

The trustees confirm that they have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's aims and activities. During the period, the charity pursued public benefit by improving the quality and consistency of outcomes-focused practice in children's social care through education, training, implementation support and system improvement work.

## **2.3 Our approach**

The Centre for Outcomes of Care exists to strengthen evidence-based practice and outcomes management in children's social care. This includes enabling organisations to use robust needs-and-strengths assessment (including the Child and Adolescent Needs and Strengths framework, CANS), and supporting implementation through training, accreditation, digital tools and advisory support.

## **3 Activities, achievements and performance**

### **3.1 Summary of activities for the year**

Continued establishment of organisational infrastructure.

- Development and delivery capability for CANS training, accreditation and implementation support, alongside the eCANS platform.
- Strengthening data governance and information security, including ISO27001 certification.
- Partnership building across independent providers and local authorities, alongside development of project proposals to support better placement stability and reunification closer to home.
- Progress on learning and knowledge-sharing activity to support evidence-based practice in children's social care.

### **3.2 Organisational development and infrastructure**

Key progress on core systems and operating capability included:

- CPD accreditation achieved.
- eCANS platform launched and in use, with user support in place.
- ISO27001 certification obtained to strengthen information governance.

### **3.3 Programme and project development**

Throughout the year the charity developed and refined programmes that support improved decision-making and outcomes tracking in children's social care. Planning documents in the period referenced activity, including CANS training, accreditation and use of the eCANS platform, alongside policy/practice development work and the development of a CANS Therapeutic Assessment Centre (TAC) model.

### **3.4 Example project in development: SE RCC 'Bring them home: The big exchange'**

During the period, project planning progressed for a South East Regional Care Cooperative partnership. The planned work involved assessment activity across multiple local authorities and a focus on identifying children who could return closer to home.

## **4. Financial review**

### **4.1 Financial performance**

The statutory accounts for the year ended 31 March 2025 record total income of £104,575 (prior year: £38,581) and total expenditure of £123,203 (prior year: £5,619).

This resulted in net (expenditure)/income of (£18,628) for the year (prior year: £32,962).

### **4.2 Financial position**

At 31 March 2025 total funds carried forward were £1,934 (prior year: £20,562). Cash at bank and in hand at year end was £10,437 (prior year: £15,569).

Trade and other debtors at year end were £43,332 (prior year: £21,165), and trade and other creditors were £51,835 (prior year: £14,922).

### **4.3 Reserves policy**

The charity has a reserves policy to achieve 3 months operational costs by April 2027 and six months by April 2028.

### **4.4 Going concern and outlook**

The trustees review the charity's financial position and cashflow regularly. The focus for the next period is to increase the resilience of core operations through sustainable income, appropriate cost control and strengthened financial processes.

## **5. Structure, governance and management**

### **5.1 Governing document and legal structure**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association.

### **5.2 Trustee responsibilities and conduct**

Trustees are responsible for setting the charity's strategic direction, ensuring compliance with the governing document and relevant legislation, protecting the charity's assets, and ensuring financial sustainability. Trustees operate under a trustee code of conduct, including expectations on integrity, collective decision-making, conflicts of interest, confidentiality and accountability.

### **5.3 Delegation and management**

Day-to-day management is delegated to the executive team within budgets and strategy approved by the trustees. Where specialist advice is required (for example, legal, accounting or information governance), trustees may draw on external professional support.

### **5.4 Workforce and capacity**

Planning during the period identified the need to strengthen operational capacity through a small number of core support roles (for example, administration/project coordination,

communications/marketing and finance support), alongside scalable training and implementation capacity.

## 6. Principal risks and uncertainties

The trustees keep a register of key risks and review mitigations as the charity develops. Principal risks identified during the period included:

- **Delivery capacity and quality as demand grows:** Phase onboarding of partners, invest in training capacity and operational support, and maintain clear quality assurance.
- **Financial resilience and cashflow:** Maintain close management of receivables/payables, strengthen finance support and reporting, and develop a realistic reserves policy aligned to the scale of operations.
- **Information governance and data security:** Maintain ISO27001-aligned controls, manage access rights, and ensure appropriate agreements and secure systems for any sensitive data.
- **Reputational and partnership risk:** Clear contracting and governance oversight; ensure activities remain consistent with charitable purposes and public benefit; manage conflicts of interest transparently.

## 7. Plans for future periods

- Complete and disseminate the UK-anglicised reference guide and supporting training materials; support the user transition.
- Strengthen the organisation's digital presence (website, communications and marketing) to support credibility and lead generation.
- Continue to scale sustainable earned income through training, accreditation, platform and advisory support.
- Progress partnership delivery planning with local authorities and independent providers of care.
- Continue development of the Therapeutic Assessment Centre (TAC) concept and associated funding/operating model.
- Build board and organisational capacity (including recruitment of core support roles) to ensure delivery quality and financial resilience.

## 8. Trustees' declaration

The trustees declare that they have approved this Trustees' Annual Report.

**Approved by (name):** Dr Mark Kerr

**Position:** Chair of the trustees

**Date:** 12/1/26

Signed: \_\_\_\_\_



# Centre For Outcomes Of Care

Charity No. 1189874

Company No. 10996449

Trustee's Report and Unaudited Accounts

31 March 2025

Centre For Outcomes Of Care

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# Centre For Outcomes Of Care

## Trustees Annual Report

The trustee, who is also a director of the charity for the purposes of the Companies Act 2006, presents their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

### REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 10996449

Charity No. 1189874

Registered Office

1 East Street  
Faversham  
ME13 8AD

Director and Trustee

The Director of the charitable company are its Trustee for the purposes of charity law.

The following Director and Trustee served during the year:

M.E. Kerr

Accountants

Xeinadin  
Dalton House  
9 Dalton Square  
Lancaster  
LA1 1WD

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

M.E. Kerr  
Trustee



17 December 2025

# Centre For Outcomes Of Care

## Independent Examiners Report

### Independent Examiner's Report to the trustee of Centre For Outcomes Of Care

I report to the charity trustee on my examination of the financial statements of Centre For Outcomes Of Care for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Meiring FCCA  
Xeinadin  
Dalton House  
9 Dalton Square  
Lancaster

LA1 1WD  
17 December 2025

# Centre For Outcomes Of Care

## Statement of Financial Activities for the year ended 31 March 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Other trading activities	4	104,575	104,575	38,581
Total		104,575	104,575	38,581
Expenditure on:				
Other	5	123,203	123,203	5,619
Total		123,203	123,203	5,619
Net gains on investments		-	-	-
Net (expenditure)/income		(18,628)	(18,628)	32,962
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(18,628)	(18,628)	32,962
Other gains and losses				
Net movement in funds		(18,628)	(18,628)	32,962
Reconciliation of funds:				
Total funds brought forward		20,562	20,562	(12,400)
Total funds carried forward		1,934	1,934	20,562

# Centre For Outcomes Of Care

## Summary Income and Expenditure Account for the year ended 31 March 2025

	2025 £	2024 £
Income	104,575	38,581
Gross income for the year	<u>104,575</u>	<u>38,581</u>
Expenditure	123,203	5,619
Total expenditure for the year	<u>123,203</u>	<u>5,619</u>
Net (expenditure)/income before tax for the year	(18,628)	32,962
Net (expenditure )/income for the year	<u>(18,628)</u>	<u>32,962</u>

# Centre For Outcomes Of Care

## Balance Sheet

at 31 March 2025

Company No.	10996449	Notes	2025 £	2024 £
Current assets				
Debtors		7	43,332	21,165
Cash at bank and in hand			10,437	15,569
			<u>53,769</u>	<u>36,734</u>
Creditors: Amount falling due within one year		8	(51,835)	(16,172)
Net current assets			1,934	20,562
Total assets less current liabilities			1,934	20,562
Net assets excluding pension asset or liability			1,934	20,562
Total net assets			<u>1,934</u>	<u>20,562</u>
The funds of the charity				
Restricted funds		9		
Unrestricted funds		9		
General funds			1,934	20,562
			<u>1,934</u>	<u>20,562</u>
Reserves		9		
Total funds			<u>1,934</u>	<u>20,562</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 17 December 2025

And signed on its behalf by:

M.E. Kerr

Trustee

17 December 2025



# Centre For Outcomes Of Care

## Statement of Cash flows

for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(18,628)	32,962
Adjustments for:		
Increase in trade and other receivables	(22,167)	(21,165)
Increase in trade and other payables	36,913	2,182
Net cash (used in)/provided by operating activities	<u>(3,882)</u>	<u>13,979</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Repayment of borrowings	(1,250)	-
Net cash used in financing activities	<u>(1,250)</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(5,132)	13,979
Cash and cash equivalents at the beginning of the year	15,569	1,590
Cash and cash equivalents at the end of the year	<u>10,437</u>	<u>15,569</u>
Components of cash and cash equivalents		
Cash and bank balances	10,437	15,569
	<u>10,437</u>	<u>15,569</u>

# Centre For Outcomes Of Care

## Notes to the Accounts

for the year ended 31 March 2025

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

#### Fund accounting

**Unrestricted funds** These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

**Designated funds** These are unrestricted funds earmarked by the trustees for particular purposes.

**Revaluation funds** These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

**Restricted funds** These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

#### Income

**Recognition of income** Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

**Income with related expenditure** Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

**Donations and legacies** Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

**Tax reclaims on donations and gifts** Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

**Donated services and facilities** These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

**Volunteer help** The value of any volunteer help received is not included in the accounts.

**Investment income** This is included in the accounts when receivable.

**Gains/(losses) on revaluation of fixed assets** This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

**Gains/(losses) on investment assets** This includes any gain or loss on the sale of investments.

# Centre For Outcomes Of Care

## Notes to the Accounts

### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

### Taxation

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

### Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

### Trade and other debtors

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

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

### Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.



# Centre For Outcomes Of Care

## Notes to the Accounts

### Research and development

Expenditure on research and development is written off in the year in which it is incurred.

### Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

### Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

### Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

### Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## 2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

# Centre For Outcomes Of Care

## Notes to the Accounts

### 3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Other trading activities	38,581	38,581
Total	<u>38,581</u>	<u>38,581</u>
Expenditure on:		
Other	5,619	5,619
Total	<u>5,619</u>	<u>5,619</u>
Net income	<u>32,962</u>	<u>32,962</u>
Net income before other gains/(losses)	32,962	32,962
Other gains and losses:		
Net movement in funds	<u>32,962</u>	<u>32,962</u>
Reconciliation of funds:		
Total funds brought forward	(12,400)	(12,400)
Total funds carried forward	<u><u>20,562</u></u>	<u><u>20,562</u></u>

### 4 Income from other trading activities

	Unrestricted £	Total 2025 £	Total 2024 £
Children's social care consultancy	104,575	104,575	38,581
	<u>104,575</u>	<u>104,575</u>	<u>38,581</u>

### 5 Other expenditure

	Unrestricted £	Total 2025 £	Total 2024 £
Subcontractor costs	94,336	94,336	-
Other direct costs	1,575	1,575	-
Motor and travel costs	4,432	4,432	2,265
Premises costs	7,752	7,752	1,040
General administrative costs	2,826	2,826	1,269
Legal and professional costs	12,282	12,282	1,045
	<u>123,203</u>	<u>123,203</u>	<u>5,619</u>

# Centre For Outcomes Of Care

## Notes to the Accounts

### 6 Staff costs

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

	2025 Number	2024 Number
Children's social care consultancy	-	-

### 7 Debtors

	2025 £	2024 £
Trade debtors	35,200	16,000
VAT recoverable	5,769	-
Other debtors	-	5,165
Prepayments and accrued income	2,363	-
	<u>43,332</u>	<u>21,165</u>

### 8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other loans	-	1,250
Other creditors	50,105	13,960
Accruals	1,730	962
	<u>51,835</u>	<u>16,172</u>

### 9 Movement in funds

	At 1 April 2024	Incoming resources (including other gains/losses ) £	Resources expended £	At 31 March 2025 £
Restricted funds:				
Unrestricted funds:				
General funds	20,562	104,575	(123,203)	1,934
Total funds	<u>20,562</u>	<u>104,575</u>	<u>(123,203)</u>	<u>1,934</u>

### 10 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	1,934	1,934
	<u>1,934</u>	<u>1,934</u>

# Centre For Outcomes Of Care

## Notes to the Accounts

### 11 Reconciliation of net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash and cash equivalents	15,569	(5,132)	10,437
	<u>15,569</u>	<u>(5,132)</u>	<u>10,437</u>
Borrowings	(1,250)	1,250	-
	<u>(1,250)</u>	<u>1,250</u>	<u>-</u>
Net debt	<u>14,319</u>	<u>(3,882)</u>	<u>10,437</u>

### 12 Commitments

#### *Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2025	2025	2024	2024
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£
Operating leases with expiry date:				
Within one year	10,839	-	-	-
Over five years	24,387	-	-	-
	<u>35,226</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 13 Related party disclosures

#### *Controlling party*

The charitable company is controlled by the Director and Trustee M.E. Kerr.

# Centre For Outcomes Of Care

Detailed Statement of Financial Activities  
for the year ended 31 March 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Other trading activities			
Children's social care consultancy	104,575	104,575	38,581
	<u>104,575</u>	<u>104,575</u>	<u>38,581</u>
Total income and endowments	104,575	104,575	38,581
Expenditure on:			
Other expenditure			
Subcontractor costs	94,336	94,336	-
Other direct costs	1,575	1,575	-
	<u>95,911</u>	<u>95,911</u>	<u>-</u>
Motor and travel costs			
Travel and subsistence	1,732	1,732	15
Business mileage costs reimbursed	2,700	2,700	2,250
	<u>4,432</u>	<u>4,432</u>	<u>2,265</u>
Premises costs			
Rent	6,579	6,579	-
Light, heat and power	499	499	-
Premises repairs and maintenance	154	154	-
Other premises costs	520	520	1,040
	<u>7,752</u>	<u>7,752</u>	<u>1,040</u>
General administrative costs, including depreciation and amortisation			
Bank charges	84	84	69
General insurances	474	474	-
Software, IT support and related costs	1,789	1,789	42
Stationery and printing	7	7	798
Telephone, fax and broadband	472	472	360
	<u>2,826</u>	<u>2,826</u>	<u>1,269</u>
Legal and professional costs			
Accountancy	1,678	1,678	960
Bookkeeping	350	350	-
Other legal and professional costs	10,254	10,254	85
	<u>12,282</u>	<u>12,282</u>	<u>1,045</u>
Total of expenditure of other costs	<u>123,203</u>	<u>123,203</u>	<u>5,619</u>
Total expenditure	123,203	123,203	5,619

# Centre For Outcomes Of Care

## Detailed Statement of Financial Activities

Net gains on investments	-	-	-
Net (expenditure)/income	(18,628)	(18,628)	32,962
Net (expenditure)/income before other gains/(losses)	(18,628)	(18,628)	32,962
Other Gains	-	-	-
Net movement in funds	(18,628)	(18,628)	32,962
Reconciliation of funds:			
Total funds brought forward	20,562	20,562	(12,400)
Total funds carried forward	1,934	1,934	20,562

# Centre For Outcomes Of Care

## Independent Examiners Report

### Independent Examiner's Report to the trustee of Centre For Outcomes Of Care

I report to the charity trustee on my examination of the financial statements of Centre For Outcomes Of Care for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity's trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Meiring FCCA  
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Lancaster

LA1 1WD  
17 December 2025