

**THE CHILDREN'S FAMILY TRUST
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

**The Children's Family Trust
Contents**

	Page
Trustees' Report	1—10
Independent Auditor's Report	11—13
Statement of Financial Activities (including Income and Expenditure Account)	14
Comparative Statement of Financial Activities (including Income and Expenditure Account)	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Statement of Cash Flows	18
Notes to the Financial Statements	19—26

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

Established as a Registered Charity in 1945 and operating as a company limited by guarantee, our stated objectives, as set out in our governing Memorandum of Association, are:

The relief of children and young persons in need, and in particular those in the care of, or accommodated by, a Local Authority, by

Providing them with, or otherwise assisting in the provision of, a placement or placements in suitable accommodation and providing them with or assisting in the provision of, appropriate Carers, with the aim of providing them with a stable family life.

Providing for their education and establishment in life.

The relief of poverty and in particular the assistance of adults who have as children been in Local Authority care.

Significant Activities

Our operational work in England is classified as an independent fostering agency. The standards applied by Ofsted are the primary measures of our success and are in the public domain, as are their Inspection Reports evaluating the quality of our work.

Overall, our purpose remains to provide a stable and successful family life for children in the care system with the aim of preparing them for successful adulthood. The Trust's guiding philosophy is that all children have the right to live 'a natural family life'. Predominantly we do this through the provision of foster care. Most of our income derives from the fees we charge for this service. Traditionally, but not now exclusively, we have experience in providing for sibling groups and permanent placements – reflected in our core values around a 'family for life'. However, increasingly, we also provide for children needing short-term care where we apply the same principles as if those children were placed on a 'family for life' basis.

It follows that we continue in the Trust's tradition of putting the interests of our children first, closely followed by those of our Carers and staff.

Public Benefit

Local Authorities have a statutory obligation to provide foster placements for those children brought into the State care system and needing to live away from home. Our work, as a Registered Charity, is to provide such placement opportunities on a transparently not-for-profit basis, to do so to the highest professional standards, and to deliver the best outcomes to those placed in our charge. Our placements are open to all Local Authorities, irrespective of location, and our matching process meets all professional best practices in endeavouring to provide an enduring placement for each individual child. As our fees are met by Local Authorities, and we are providing care for any child that they may present and for whom we are able to affect a suitable match, we work on an entirely inclusive and non-discriminatory basis for the public benefit.

Further, we use our charitable resources to extend and enhance our services, and to meet individual needs, particularly where these are for children no longer supported by the public purse. This is demonstrated by the Trust's continuing support of individuals, now adults, who have been in the care of the Trust but who need, from time to time, the support of the Trust through its Lifetime Carers. This intervention has, in the past, helped prevent the involvement of the State in the lives of families.

The Trustees confirm that they 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 activities.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The Trust continued to operate highly effectively throughout the year and as a result now provides for a growing number of children with highly complex needs who require the care of exceptionally skilled foster carers. The current economic climate within which we work continues to be 'squeezed' and the rise in the number of children coming into care continues to grow in demand, sadly. However, the number of children placed with our fostering families ebbed and flowed throughout 2025, largely as a result of the challenges we continue to face in recruiting new foster families to create greater capacity. Several of our larger contracts were due for retender during 2025 and we successfully retained these contracts as a result of keen pricing and negotiation. A number of other contracts were once again extended and through negotiation resulted in substantial uplifts in pricing, these uplifts continue to contribute significantly to our income.

There continues to be an acute national shortage of fostering families which means recruitment remains our greatest challenge. However, the appointment of a new Marketing & Media Manager in December 2023 has made a significant difference to our recruitment strategies and his creative work on various media platforms has resulted in a substantial increase in national enquiries during 2025, leading to an increase in new applicants currently being assessed. We continue to recruit only very high calibre families who choose to foster on a vocational basis and can demonstrate insight, resilience and compassion with a mix of skills and experience in order to provide a varied and diverse range of placements to Local Authorities. Our Fostering Panels are held regionally, and our panel members live locally to our regional offices. As we move into 2026 we have 9 families currently in assessment with several enquiries awaiting feedback.

The number of children we look after remained consistently above 200 throughout 2025 rising and falling on occasion. It is noticeable that most of the referrals we received across all regions were for children with considerable difficulties and who have experienced very traumatic early lives. For this reason alone, the calibre, quality and skills of our fostering families is of paramount importance. With this in mind we launched a 5-year road map in September 2024 with a view to becoming a fully trauma informed agency. This has involved appointing our own permanent full time highly skilled Psychotherapist and providing training in trauma informed practice for every foster carer and member of staff including administrators, panel members and our trustees. Our policies and procedures have also been reviewed and reworded to reflect this approach. In taking this approach and investing time and money into this plan it is hoped that by 2029 our carer and staff base will be ever more skilled and the Trust will be in a position to offer even the most challenging and complex children a 'family for life'.

It is important to note that during 2025 and moving into 2026 we have 24 young people who will turn 18 and have chosen to remain with their fostering families on a 'Staying Put' arrangement. And whilst this is absolutely a true reflection of our lived ethos of 'a family for life' any number of young people remaining with us also represents a substantial loss of income and a 'bed blocking' issue in some cases.

Key Operational Events and Milestones of the Year

Ofsted: All regions are registered with Ofsted and all Registered Managers appropriately experienced and qualified.

Our North-East Region:

Our North-East region continued its highly valued work throughout 2025. Placement numbers increased reaching 64 by the year end. The region currently has 4 young people on a Staying Put arrangement which is set to increase to 9 by the end of 2026. This arrangement means that whilst the young person remains living with their fostering family the Trust stops receiving a fostering fee for the placement. The local authority will, in most cases financially support the young person in placement but will not provide the Carer or Trust with any financial support. This represents the Trust with some dilemmas given our ethos of 'Family for Life'. Many of our Carers remain committed to the young person they care for, but this arrangement can potentially cause them some financial hardship, particularly if they do not have another spare bedroom or a second child in placement. Most of the children placed in the North East are 'family for life' placements, which tend to be stable and therefore provide a steady income source, which can be relied upon. The region's current Ofsted rating is a much-deserved 'Good'.

Our West Yorkshire Region

Our West Yorkshire office is now well established. The region continued its highly valued work throughout 2025. Placement numbers increased throughout 2025 and averaged out at 38 at the year end with an additional 3 young people on Staying Put arrangements. However, recruitment of new Foster Carers continues to prove challenging with local authorities in the region offering very competitive packages to potential Carers as well as the promise of always having children available to place. The region is due a full inspection early in 2026.

Our West Midlands Region:

2025 was a very successful year for the West Midlands office. The region continued its highly valued work throughout the year and increased the number of children placed substantially, averaging out at over 65 throughout the year. The region is extremely well established and has a highly skilled staff team who provide excellent support to a very experienced group of long-standing fostering families.

At the end of the year there were 43 approved Carers and another 2 prospective Carers in assessment who will be approved early in 2026. The region continues to receive upwards of 2000 referrals per month.

...CONTINUED

Key Operational Events and Milestones of the Year - continued

The West Midlands team continues to operate in a congested and highly competitive market and is a major contributor to the placements available to Local Authorities across the region. In July 2025 the region underwent a full Ofsted Inspection and were awarded a judgement of 'Outstanding' across the board, very much deserved and a continuation of their previous judgement. In September the current Registered Manager retired and a new manager was promoted and appointed within the organization.

Our South-Central Region:

We have a staff team of 8 in the region including 3 Supervising Social Workers, 1 Principle Social Worker, a Support Worker and 2 Administrators and a Registered Manager. The region has continued to grow in a very 'organic' way with several families coming our way via 'word of mouth'. The region ended the year with 19 approved Carers and another 3 in assessment alongside 27 children in place. Our South-Central team continued its highly valued work throughout 2025 despite some very challenging circumstances regarding recruitment of new foster families and retirement of several families in the region. Placement numbers declined as a result of lack of capacity. However, at the start of 2026 3 new fostering families will be presented to panel, thus, hopefully increasing the region's capacity considerably.

The region receives an average of 500 referrals a month and their profile in the region is well established with local authorities, this has resulted in local authority placement teams specifically requesting placements with several our families in the region. It is worthy of note that this particular region operates in a fiercely competitive market with over 110 other fostering agencies in Hampshire alone. This is more than a third of the Independent Fostering Agencies (IFA's) in the United Kingdom!

The region's current Ofsted judgement of 'Good' was awarded in 2024.

Our East Midlands Region:

Our East Midlands region has ebbed and flowed this past year. However, toward the end of 2025 we have 8 approved Carers with 2 further applicants in assessment. The region has a part-time permanent administrator to cover the administration tasks as well as help with the recruitment for the region. There are also 2 Social Workers alongside 1 Principle Social Worker. During the past year the region has provided invaluable support to our bigger regions in the form of short break care for large sibling groups, thus giving our Carers a much-needed break regularly. It is hoped that by the close of 2026 the region will become registered with Ofsted and have a permanent office on the Lincolnshire / Nottinghamshire borders.

Summary:

The number of children cared for by the Trust on the 31st December 2025 were at approximately 214 plus 4 further children placed on enhanced fee arrangements and 22 young people on Staying Put arrangements.

Progress elsewhere

Our Head Office continues to provide a myriad of services and support to all regions. The team comprises of several highly skilled professionals including our Head of Service, our HR Manager, our Head of Finance and a Marketing & Media Manager, these roles are all supported by several excellent administrators.

Our Marketing & Media strategies proved invaluable throughout 2025. The acknowledgement and recognition that social media is without doubt enormously important in order to attract the right type of applicant to fostering has never been more evident. Raising our profile with local authorities has been key to our continued reputation as a high-quality provider of placements which is slowly paying off. Initial enquiries from potential applicants via our website and Facebook page continues to increase substantially.

We have also made progress in the management of our contracts and in our ability to respond to tendering opportunities, which has been a collaborative effort between Head Office and Social Work staff.

Skyrocket has grown in reputation across the sector and one day online courses were delivered during 2025 along with face to face Registered Manager training courses. Several more courses are likely to be planned for 2026. Skyrocket is now entirely operating under the umbrella of the Trust following the resignation of its partners Community Foster Care in the summer of 2024.

Financial Review

Financial Position

Our full results are given in the financial statements, later in this report.

The overall surplus for the year amounted to £434,318 (2024: £241,197 surplus).

Our income continues to come primarily from our child-care provision to Local Authorities. With an increase in the average number of children placed compared to the previous year our Local Authority income increased by £29,396 to £9,745,109 (2024: £9,715,713) or 0.1% when compared to 2024.

...CONTINUED

**The Children's Family Trust
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Financial Position - continued

The Trust also provided a mix of Over 18 / Lifetime Carer support of £84,381 (2024: £85,814), which is met out of charitable donations, investment income and reserves.

Our financial asset strength remains principally in property, including an Investment Property.

It is the policy of the Trust to hold sufficient assets in cash, or in easily converted forms, to meet its forecast cash requirements and in order to fund continuing growth.

Close financial controls are in place to ensure that expenditure is planned and monitored. Decisions on where, when and how to invest internally to secure growth remain difficult judgements in our situation, where long lead-times are needed before results can be seen.

Reserves Policy

Free reserves, or unrestricted funds excluding designated funds (which are held as fixed assets), amounted to £3,253,460 as at 31st December 2025 (2024: £2,819,143). This represents 3.5 months (2024: 3.5 months) of total annual unrestricted expenditure excluding designated and restricted expenditure. The charity has a reserves policy to accumulate reserves equal to six months of total annual unrestricted expenditure excluding designated and restricted expenditure. As we come out of the global pandemic, the charity is continuing to ensure that we continue to work with Local Authorities, submit more tenders and increase the placement numbers. We are also continuing to develop a new region which will bring extra income. This will no doubt help us achieve the reserves that we should have.

The designated funds of £1,145,571 (2024: £1,145,571) are to meet costs in relation to our support to Lifetime Foster Carers.

The Trust looks at cash and liquid investments available to meet its known and planned requirements. As at 31st December 2025 the Trust had readily realisable cash reserves of £2,084,945 (2024: £1,526,368) to cover known and planned requirements of £216,434 (2024: £216,808). The known and planned requirements included, but was not limited to, the following:

- Working capital
- Dilapidations on leased offices
- Fixed Asset Repairs

Restricted funds will be spent in line with funding restrictions.

Investment Policy and Objectives

The Trust splits its investments to provide for capital growth and monthly income to support operations until the time when cash flow becomes reliably positive on a monthly basis. Details of these investments are given in the Financial Statements.

The Trust will explore options for investment advice in 2026.

Risk Management

The Trust undertakes a formal Risk Assessment on an annual basis. The Risk Assessment and Risk Register is updated alongside the 5 Year Business Plan. The 5 Year Business Plan takes account of risks identified in the Risk Assessment. Risks are colour coded. Red is critical, Amber is highly important or significant, and Green is minor. Risks are categorised as either Management and Governance, Operational, Financial or External. Controls are in place to reduce or eliminate each identified risk. The mitigation of risk is considered on an ongoing basis by key management. For example, before any operational changes or any developments in activities provided by the Trust, and, within Senior Management and Registered Management meetings. Any newly identified critical risks are flagged up to Trustees either before or at the next planned trustee meeting.

At December 2025 the principal risks facing the charity and the strategies to manage them were as follows:

...CONTINUED

**The Children's Family Trust
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Risk Management - continued

Risk	Controls
The Trust is unable to respond to placement requests	<p>Communicate closely with commissioners</p> <p>Explain ethos of the Trust as a permanency provider</p> <p>Use existing capacity to best effect without compromising quality</p> <p>Build placement capacity</p> <p>Work with commissioners to understand their needs</p>
Local Authorities stance on Staying Put places	<p>Review potential impact over next 5 years</p> <p>Maintain dialogue with local authorities concerned</p> <p>Review budget and 5 year plan to earmark potential carer support</p> <p>Look at staff training to meet needs of Staying Put / over 18 support</p>
Government / Local Authority cuts push down fees unsustainable levels	<p>Review service provision</p> <p>Review staff utilisation</p> <p>Find ways of making savings in delivery</p> <p>Reduce central cost database</p> <p>Find value suppliers, eg insurance, IT, HR, etc</p> <p>Review policy of limiting the number of placements in each area - increase placement numbers at lower fee</p> <p>Co-operate with other smaller providers in the sector</p> <p>Support the development of FFP and develop influence in government / local authorities</p>
Sector consolidation harms small operators	<p>Monitor changes to the number of agencies operating in the sector</p> <p>Research possible merger / purchase targets</p> <p>Get to critical mass and maintain placement numbers</p> <p>Compete on fee rates and foster carer fees</p> <p>Continue to build add on services</p> <p>Monitor LA for tender opportunities</p>

**The Children's Family Trust
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Future Developments

The Aims and Objectives for 2026 continue to be about recruitment, retention and raising the profile of the Trust. Recruitment of new Carers is vital if we are to increase our capacity to provide more families for children going forward.

However, targeted recruitment in the right geographical areas and identifying the right profile of potential Carers remains of paramount importance. As a result we have updated our website and plan to run 'targeted' campaigns' throughout the coming year.

Retention of Carers continues to be another one of our key objectives going into 2026. As such we have increased the additional 'one off' payments to all of our foster families for 2026 in recognition of the very challenging economic climate they are trying to operate in. We review both the maintenance and professional fees paid to our fostering families annually and continue to increase these fees year on year.

We have also recently increased our Long Service Awards for both foster carers and staff as a way of acknowledging the commitment they make to the Trust.

During 2025 we launched our Reward & Recognition Scheme for staff. This allows a peer on peer approach and nominated staff are rewarded monthly if selected and recognized for going that extra 'mile'.

In 2026 our current maternity policy and pay will be reviewed by our board of trustees to ensure we remain competitive with local authority employers and other similar fostering providers.

From the start of 2025 we agreed to continue to review our pension provision year on year for our staff.

We continue to close each of our offices one day per week to reduce our running costs throughout the winter. This plan will remain in place given its success and the cost savings made.

We also operate a 4-day week for all staff alongside flexible working options which continue to be appreciated and welcomed by all staff in providing a good work/life balance.

Structure, Governance and Management

Induction and Training of Trustees

The Trustees have chosen to manage the governance of the Trust as a small but involved group with complementary skills covering our heritage and core values, our professional work, education, and corporate business skills. The Trustees periodically consider whether, and where and when, additional or replacement skills and experiences are required.

Recruitment channels have included national advertising, executive search, the use of nationally accepted clearing houses, as well as individual networking to seek out specific skills or expertise. Appointments are made after a process that allows candidates to explore the Trust's work and become familiar with the management team and the Trustees and then by the Trustee body in its entirety. Trustees undergo induction and training in their responsibilities and development affecting both their role and the work of the Trust.

Organisational Structure

As an organisation, the Trust is governed by the Board of Trustees. We employ full-time executive, administrative and professional resources, as well as retaining professional advisers such as legal and audit firms.

As a Registered Charity, the Trust is not a profit-making organisation and no benefit may be derived by its Trustees, who are also Members of the Trust. Accordingly, we are classified as a 'voluntary organisation' within the terms of the Children's Act 1989, section 105.

As a charity and as a company limited by guarantee, the Trustees' Report and Financial Statements, and the Memorandum and Articles of Association are publicly available.

We also make them available to appropriate and interested parties, e.g. Local Authorities, existing/prospective Foster Carers, children in placement or on request. The Articles of Association set out the regulations that govern the company's internal affairs.

Apart from the Trustee body being required to meet the appropriate qualifications to act as Trustees and Directors, they and the staff of the Trust, and the retained Foster Carers, Foster Carers' own children over the age of sixteen, baby-sitters, regular visitors to the Foster Carers' homes, any domestic staff, and the members of the Fostering Panel are all subject to the Disclosure and Barring Service (DBS) checks, formally referred to as Criminal Records Bureau (CRB) checks. We extend this process to other key workers within supporting organisations e.g. human resources and information technology. Further, Foster Carers are subject to additional checks as part of their BAAF Form F-based selection process.

...CONTINUED

**The Children's Family Trust
Trustees' Report (continued)
For The Year Ended 31 December 2025**

Organisational Structure - continued

All our professional staff are qualified variously holding CQSW/Diploma in Social Work, Practice Teaching Awards, and Post-Graduate Diplomas in Social Work as well as relevant first and post graduate degrees. In addition, the Trust has engaged, on a sessional basis, further fully qualified and highly skilled professionals to deliver training on such topics as safeguarding, therapeutic approaches, first aid and de-escalation techniques for both our staff and fostering families. All our professional Social Work staff are registered with Social Work England, the regulatory body. Several also have experience in working within the private and voluntary sectors. The Social Work teams are supported by our Head Office staff, which includes Administration, HR, Marketing and Media and Finance.

All Foster Carers have passed the TDS induction standards. Throughout the year they are expected to attend a minimum of six mandatory training courses.

In order to remain current in matters affecting the work of the Trust, it has for many years been a member of the National Council for Voluntary Organisations (NCVO), Children England, The Fostering Network, Foster talk and Coram BAAF (British Association for Adoption and Fostering). We have also added our voice to FFP (Fairer Fostering Partnership) which campaigns within the fostering sector on behalf of 'not for profit' fostering agencies as well as our most recent membership of the National Association of Fostering Providers (NAFP). Through membership of these organizations the Trust looks both to learn from developments in good practice relating both to governance and child-care, and to influence the development and implementation of social policy generally and childcare policy and provision specifically.

The Trust is not a member of any larger organization nor has affiliate organizations.

The Trust has a policy and procedure to deal with any complaints and aims to secure early resolution of any such matters. The Trust received no formal complaints in 2025.

Related Parties

All related party transactions can be seen in note 19 to the Financial Statements.

Pay Policy for Senior Staff

The Trust needs to operate in a competitive environment yet balance its responsibility to be prudent with charitable monies. The Trust has a Compensation Policy and uses Compensation Guidelines that are reviewed regularly and set out how it will manage pay for senior staff and all other employees.

The over-arching premise is that basic salary ranges should meet the Trust objectives of attracting, retaining and motivating staff.

The Trust continues to commission the services of an external human resources provider to support our HR Manager. In setting salary ranges for all roles within the organization the Trust looks at a range of relevant benchmarks such as location, charity sector, charity income and number of employees. All proposed salary ranges are agreed by the Board of Trustees. We initially reviewed our pay structure and appraisal process during 2022 and a further review took place in 2025 in order for us to remain competitive in a very saturated market. This review was overseen and agreed by our board of trustees.

Currently, proposed salary changes by line managers, within the salary range for the role, are signed-off by the Chief Executive. The Chair of Trustees authorizes changes to the Chief Executive's pay.

Reference and Administrative Details

Trustees

Mr I Brazier
Mrs A Oliver
Mr N Harrison
Dr V Wigfall
Mr D Williams
Dr M Hine
Mr T Gormley
Mrs K Blackman (resigned July 2025)
Mr R Porter (appointed 04/09/2025)

Charity Number

208607

Company Number

00398875

Principal Address

Hanbury Court
Harris Business Park, Stoke Prior
Bromsgrove
Worcestershire
B60 4DJ

Registered Office

Hanbury Court
Harris Business Park, Stoke Prior
Bromsgrove
Worcestershire
B60 4DJ

Accountants

Cognitor Accountancy Limited
12 The Courtyard
Buntsford Drive
Bromsgrove
Worcestershire
B60 3DJ

Auditors

Cognitor Accountancy Limited
12 The Courtyard
Buntsford Drive
Bromsgrove
Worcestershire
B60 3DJ

Bankers

HSBC plc
22 Abington Street
Northampton

Solicitors

BPE Solicitors LLP
St James' House
St James' Square
Cheltenham

Other Information

Acknowledgements

This report is an opportunity for us to recognise those that help give us our distinctive quality. This quality results partly from the knowledge that our work is not undertaken for profit but to ensure that children get the care and support they need to become well-adjusted and contributing adults later in life. Our tagline of a 'family for life' underlines our commitment to those who need it that we will help them in their transition to independent adult living with supportive relationships beyond those provided within the state care system.

Our key debt is to our outstanding Foster Carers as it is they who provide the care to those children entrusted to us. Some of these individuals have provided decades of unflinching selfless service to their extended families, now often including grandchildren, and even great-grandchildren. Others are recent recruits who intend to work as Foster Carers for a set period of their lives. To all of them, for all their skill and dedication, we remain eternally grateful.

We additionally acknowledge that it is our staff team who organise and make this possible, and we would like to take this opportunity to thank them all. In addition to our direct staff we would like to recognise and thank our wider community of retained sessional Social Workers and other specialists, our Fostering Panel, key support firms and consultants of all types who give us the professionalism we need to provide such an excellent quality of care. Finally, as Chairman, I would like to thank the Trustees for their contribution as well as our other financial supporters who fund our growth and help to make the work of the Trust achievable.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of The Children's Family Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed; subject to any 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 company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

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

Independent Auditors

In accordance with the charity's articles a resolution proposing that Cognitor Accountancy Limited, be reappointed as auditor of the charity will be put at a general meeting.

**The Children's Family Trust
Trustees' Report (continued)
For The Year Ended 31 December 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr I Brazier
Chairman
Date

**Independent Auditor's Report
to the Members of
The Children's Family Trust**

Opinion

We have audited the financial statements of The Children's Family Trust (the "charity") for the year ended 31 December 2025 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

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

Basis for Opinion

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

Conclusions Relating to Going Concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report, which includes the Director's Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

Independent Auditor's Report (continued)
to the Members of
The Children's Family Trust

Matters on Which We Are Required to Report by Exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Director's Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records or 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 Trustees' Responsibilities Statement set out on page 1—10, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

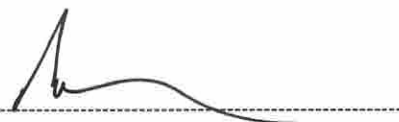
We obtained an understanding of the legal and regulatory frameworks within which the charity, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items. No issues were identified.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters that 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Independent Auditor's Report (continued)
to the Members of
The Children's Family Trust



Mark Warman FCCA. FCA (Senior
Statutory Auditor)
for and on behalf of Cognitor
Accountancy Limited, Statutory
Auditor

Date

Cognitor Accountancy Limited
12 The Courtyard
Buntsford Drive
Bromsgrove
Worcestershire
B60 3DJ

The Children's Family Trust
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	8,833	-	8,833	22,512
Charitable activities:					
Foster care		9,745,109	-	9,745,109	9,715,713
Student fees		3,400	-	3,400	(400)
Investments	4	90,553	-	90,553	99,786
		<u>9,847,895</u>	<u>-</u>	<u>9,847,895</u>	<u>9,837,611</u>
EXPENDITURE ON:					
Raising funds	6	(74,811)	-	(74,811)	(63,656)
Charitable activities:	6				
Foster care		(9,253,693)	-	(9,253,693)	(9,446,305)
Fostering independence		(692)	-	(692)	(638)
Lifetime carer costs		(84,381)	-	(84,381)	(85,814)
		<u>(9,413,577)</u>	<u>-</u>	<u>(9,413,577)</u>	<u>(9,596,413)</u>
NET INCOME		<u>434,318</u>	<u>-</u>	<u>434,318</u>	<u>241,198</u>
NET MOVEMENT IN FUNDS		<u>434,318</u>	<u>-</u>	<u>434,318</u>	<u>241,198</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		3,964,713	412	3,965,125	3,723,927
TOTAL FUNDS CARRIED FORWARD	18	<u>4,399,031</u>	<u>412</u>	<u>4,399,443</u>	<u>3,965,125</u>

The notes on pages 18 to 26 form part of these financial statements.

The Children's Family Trust
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 December 2025

			2024	
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	22,512	-	22,512
Charitable activities:				
Foster care		9,715,713	-	9,715,713
Student fees		(400)	-	(400)
Investments	4	99,786	-	99,786
		<u>9,837,611</u>	<u>-</u>	<u>9,837,611</u>
EXPENDITURE ON:				
Raising funds	6	(63,656)	-	(63,656)
Charitable activities:	6			
Foster care		(9,446,305)	-	(9,446,305)
Fostering independence		(638)	-	(638)
Lifetime carer costs		(85,814)	-	(85,814)
		<u>(9,596,413)</u>	<u>-</u>	<u>(9,596,413)</u>
NET INCOME		<u>241,198</u>	<u>-</u>	<u>241,198</u>
NET MOVEMENT IN FUNDS		<u>241,198</u>	<u>-</u>	<u>241,198</u>
RECONCILIATION OF FUNDS:				
Total funds brought forward		3,723,515	412	3,723,927
TOTAL FUNDS CARRIED FORWARD	18	<u>3,964,713</u>	<u>412</u>	<u>3,965,125</u>

The notes on pages 18 to 26 form part of these financial statements.

The Children's Family Trust
Balance Sheet
As At 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	12	1,779,733	-	1,779,733	1,949,987
Investments	13	6,093	-	6,093	6,093
		<u>1,785,826</u>	<u>-</u>	<u>1,785,826</u>	<u>1,956,080</u>
CURRENT ASSETS					
Debtors	14	929,132	-	929,132	883,121
Cash at bank and in hand		2,084,533	412	2,084,945	1,526,368
		<u>3,013,665</u>	<u>412</u>	<u>3,014,077</u>	<u>2,409,489</u>
Creditors: Amounts Falling Due Within One Year	15	(354,460)	-	(354,460)	(354,442)
NET CURRENT ASSETS (LIABILITIES)		2,659,205	412	2,659,617	2,055,047
TOTAL ASSETS LESS CURRENT LIABILITIES		4,445,031	412	4,445,443	4,011,127
Creditors: Amounts Falling Due After More Than One Year	16	(46,000)	-	(46,000)	(46,000)
NET ASSETS		4,399,031	412	4,399,443	3,965,125
FUNDS OF THE CHARITY					
Restricted Funds				412	412
Unrestricted Funds				4,399,031	3,964,713
TOTAL FUNDS	18			<u>4,399,443</u>	<u>3,965,125</u>

For the year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr I Brazier

Chairman

Date

The notes on pages 18 to 26 form part of these financial statements.

The Children's Family Trust
Statement of Cash Flows
For The Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from operations	1	318,670	379,329
Net cash generated from operating activities		<u>318,670</u>	<u>379,329</u>
Cash flows from investing activities			
Purchase of tangible assets		(88,634)	(458,666)
Proceeds from disposal of tangible assets		237,988	-
Interest received		10,182	17,183
Rents received from investment properties		80,371	82,603
Net cash generated from/(used in) investing activities		<u>239,907</u>	<u>(358,880)</u>
Increase in cash and cash equivalents		558,577	20,446
Cash and cash equivalents at beginning of year	2	<u>1,526,368</u>	<u>1,505,922</u>
Cash and cash equivalents at end of year	2	<u><u>2,084,945</u></u>	<u><u>1,526,368</u></u>

The Children's Family Trust
Notes to the Statement of Cash Flows
For The Year Ended 31 December 2025

1. Reconciliation of income to cash generated from operations

	2025	2024
	£	£
Net income	434,318	241,197
Adjustments for:		
Interest income	(10,182)	(17,183)
Income from investments	(80,371)	(82,603)
Depreciation of tangible assets	54,386	46,210
Profit on disposal of tangible assets	(33,488)	-
Movements in working capital:		
(Increase)/decrease in trade and other debtors	(46,010)	187,404
Increase in trade and other creditors	17	4,300
Net cash generated from operations	<u>318,670</u>	<u>379,325</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>2,084,945</u>	<u>1,526,368</u>

3. Analysis of changes in net funds

	As at 1 January 2025	Cash flows	As at 31 December 2025
	£	£	£
Cash at bank and in hand	<u>1,526,368</u>	<u>558,577</u>	<u>2,084,945</u>

**The Children's Family Trust
Notes to the Financial Statements
For The Year Ended 31 December 2025**

1. General Information

The Children's Family Trust is a company limited by guarantee, incorporated in England & Wales, registered number 00398875 and registered charity number 208607. The registered office is Hanbury Court, Harris Business Park, Stoke Prior, Bromsgrove, Worcestershire, B60 4DJ.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

The trustees have prepared detailed financial and trading performance projections for the ensuing year. Those projections are prepared as far as possible by including only known business that the company is contracted to, or extremely likely to contract to, and carry out during the year. Those projections are reviewed and revised at the end of each reporting period within the company's financial year. On the basis of those projections, the trustees have satisfied themselves, as far as they are reasonably able and unforeseen events aside, that the company is in a position whereby it may adopt a going concern basis of accounting in preparing the annual financial statements.

2.3. 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 company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

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

Investment income, gains and losses are allocated to the appropriate fund.

2.4. Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earliest of the company being notified of an impending distribution or the legacy being received.

Gifts in kind for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

The Children's Family Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.5. Resources Expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities, they have been allocated on a basis consistent with the use of the reserves.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2.6. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Buildings	2% straight line basis
Office Improvements	Over term of the lease
Fixtures, Fittings and Equipment	33% straight line basis

2.7. Investments

Investments in subsidiaries and joint ventures are recognised at cost less impairment.

2.8. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.10. Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock of fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.11. Pensions

The charity has a group pension plan in place with Royal London. Since introduction uptake of the scheme has been very high with 52 employees in the scheme as at 31st December 2024 (2023: 48). The employee contribution rate is 5%. This is standard for all employees. The trust matches employees contribution rates up to 5% of salary.

In addition, the charity contributes to 2 individual personal pension schemes which were in place before the charity group pension plan. Again, the trust matches employee contribution rates up to 5% of salary.

The annual contributions payable are charged to the Statement of Financial Activities.

3. Income from Donations and Legacies

Donations and gifts

2025	2024
Unrestricted funds	Unrestricted funds
£	£
8,833	22,512

The Children's Family Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

4. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	10,182	17,183
Rents received from investment properties	80,371	82,603
	<u>90,553</u>	<u>99,786</u>

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	54,386	46,210
Gain/Loss on disposal of tangible fixed assets	(33,488)	-

6. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	74,811	-	74,811
Foster care	7,685,361	1,568,332	9,253,693
Fostering independence	-	692	692
Lifetime carer costs	70,651	13,730	84,381
	<u>7,830,823</u>	<u>1,582,754</u>	<u>9,413,577</u>

	2024		
	Activities undertaken directly	Support costs (see note 7)	Total
	£	£	£
Raising funds	63,655	-	63,655
Foster care	7,997,844	1,448,462	9,446,306
Fostering independence	-	639	639
Lifetime carer costs	73,133	12,681	85,814
	<u>8,134,632</u>	<u>1,461,782</u>	<u>9,596,414</u>

The Children's Family Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

7. Support Costs

				2025
	Foster care	Fostering independence	Lifetime carer costs	Total
	£	£	£	£
Employee costs	887,241	-	-	887,241
General administration	565,500	-	13,730	579,230
Depreciation	7,882	-	-	7,882
Governance costs	107,709	692	-	108,401
	<u>1,568,332</u>	<u>692</u>	<u>13,730</u>	<u>1,582,754</u>
				2024
	Foster care	Fostering independence	Lifetime carer costs	Total
	£	£	£	£
Employee costs	852,572	-	-	852,572
General administration	480,486	-	12,681	493,167
Depreciation	3,130	-	-	3,130
Governance costs	112,274	639	-	112,913
	<u>1,448,462</u>	<u>639</u>	<u>12,681</u>	<u>1,461,782</u>

8. Auditor's Remuneration

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

	2025	2024
	£	£
Audit Services		
Audit of the company's financial statements	<u>7,200</u>	<u>7,200</u>

9. Staff Costs

Inclusive of gross salaries, social security and pension costs.

	2025	2024
	£	£
Wages and salaries	<u>2,627,062</u>	<u>2,645,833</u>

The number of employees whose employee benefits (excluding employer pension costs) for the reporting period exceeded £60,000 was:

	2025	2024
£60,000 to £69,999	6	4
£70,000 to £79,999	-	1
£80,000 to £89,999	1	1
£110,000 to £119,999	<u>1</u>	<u>1</u>

For these employees employers pension contributions amounted to £105,856 (2024: £79,943).

The charity trustees were not paid and did not receive any other benefits from employment with the charity in the year (2024: £nil). No charity trustee received payment for professional services supplied to the charity (2024: £nil).

The key management personnel of the charity comprise of the trustees, the Chief Executive Officer and the Head of Service. The total employee benefits of the key management personnel were £222,624 (2024 on the same basis £190,006).

The Children's Family Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

10. Average Number of Employees

Average number of employees during the year was as follows:

	2025	2024
Charitable Activities	44	45
Administration	9	9
	53	54

11. Taxation

The charity is exempt from taxation on its activities because all of its income is applied for charitable purposes.

12. Tangible Assets

	Land & Property			
	Buildings	Office Improvements	Fixtures, Fittings and Equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	2,155,396	133,725	290,192	2,579,313
Additions	44,555	23,693	20,386	88,634
Disposals	(236,000)	-	-	(236,000)
As at 31 December 2025	1,963,951	157,418	310,578	2,431,947
Depreciation				
As at 1 January 2025	236,554	117,463	275,311	629,328
Provided during the period	38,207	6,402	9,776	54,385
Disposals	(31,499)	-	-	(31,499)
As at 31 December 2025	243,262	123,865	285,087	652,214
Net Book Value				
As at 31 December 2025	1,720,689	33,553	25,491	1,779,733
As at 1 January 2025	1,918,842	16,262	14,881	1,949,985

13. Investments

	Subsidiaries	Other	Total
	£	£	£
Cost or Valuation			
As at 1 January 2025	2	6,091	6,093
As at 31 December 2025	2	6,091	6,093
Provision			
As at 1 January 2025	-	-	-
As at 31 December 2025	-	-	-
Net Book Value			
As at 31 December 2025	2	6,091	6,093
As at 1 January 2025	2	6,091	6,093

Subsidiaries

Details of the charitable company's subsidiaries as at 31 December 2025 are as follows:

The Children's Family Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

Name of undertaking	Registered Office	Class of shares held	Direct holding	Indirect holding
CFT Trading Ltd	Hanbury Court, Harris Business Park, Stoke Prior, Bromsgrove, Worcestershire, B60 4DJ	Ordinary	100.00%	-

The aggregate capital and reserves and the result for the year of the subsidiaries listed above was as follows:

	Capital and Reserves	Profit/(loss)
	£	£
CFT Trading Ltd	2	-

Programme Related Investments

Investment in Skyrocket

Cost as at 1 January 2025 and 31 December 2025 £6,091

Net book value as at 31 December 2025 £6,091

The trust owns a half share of the net assets of Skyrocket Partnership Limited, a company incorporated in England. The joint venture provides training programmes specifically aimed at training and mentoring registered managers in the fostering sector.

The trust recognises the investment in the joint controlled entity at cost less and impairment to date. For the period ended 30 June 2025 the entity recorded a loss of £1,164 (2024: loss of £2,021) and had a deficit on reserves of £17,198 (2024 £16,034) at the balance sheet date.

14. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	774,708	763,630
Other debtors	154,424	119,492
	<u>929,132</u>	<u>883,122</u>

15. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Trade creditors	33,855	34,702
Amounts owed to group undertakings	2	2
Other creditors	23,738	21,463
Taxation and social security	59,764	54,700
Accruals and deferred income	237,101	243,576
	<u>354,460</u>	<u>354,443</u>

16. Creditors: Amounts Falling Due After More Than One Year

	2025 £	2024 £
Other creditors	<u>46,000</u>	<u>46,000</u>

Other creditors relates to a dilapidations provision in respect of two properties.

The Children's Family Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

17. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as following:

	2025	2024
	£	£
Not later than one year	97,834	99,771
Later than one year and not later than five years	455,123	243,390
Later than five years	64,891	-
	<u>617,848</u>	<u>343,161</u>

18. Movement in Funds

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	2,819,142	9,847,895	(9,329,195)	(84,382)	3,253,460
Designated:					
Unrestricted fund	1,145,571	-	(84,382)	84,382	1,145,571
Total unrestricted funds	<u>3,964,713</u>	<u>9,847,895</u>	<u>(9,413,577)</u>	<u>-</u>	<u>4,399,031</u>
Restricted funds					
Restricted fund	412	-	-	-	412
Total funds	<u>3,965,125</u>	<u>9,847,895</u>	<u>(9,413,577)</u>	<u>-</u>	<u>4,399,443</u>
	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	2,577,945	9,837,611	(9,510,600)	(85,814)	2,819,142
Designated:					
Unrestricted fund	1,145,571	-	(85,814)	85,814	1,145,571
Total unrestricted funds	<u>3,723,516</u>	<u>9,837,611</u>	<u>(9,596,414)</u>	<u>-</u>	<u>3,964,713</u>
Restricted funds					
Restricted fund	412	-	-	-	412
Total funds	<u>3,723,928</u>	<u>9,837,611</u>	<u>(9,596,414)</u>	<u>-</u>	<u>3,965,125</u>

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

The Children's Family Trust
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

The Trustees were reimbursed £997 (2024: £735) for their travel and subsistence costs, included in pursuance of the charity's objectives.

	2025	2024
	£	£
Travel	997	735

Number of trustees reimbursed for expenses during the year was 4 (2024: 4)

20. Related Party Disclosures

The trustees and management have taken steps to ensure all related party transactions are on normal commercial terms.