

**REGISTERED CHARITY NUMBER: 283305**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for

Bristol Foster Carers Association

Raymarsh Ford Limited  
Chartered Accountants  
Ground Floor  
41 High Street  
Kingswood  
Bristol  
BS15 4AA

## Bristol Foster Carers Association

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Report of the Trustees  
for the Year Ended 31 March 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity Number**

283305

### **Principal address**

18 Cecil Avenue  
Bristol  
BS5 7SD

### **Trustees**

Mark Pennington-Field (Chair)  
Helen Aldridge (Trustee) (Trustee)  
Mary Taylor (Trustee)  
Claire Gueye (Trustee)

### **Independent examiner**

Raymarsh Ford Limited  
Chartered Accountants  
Ground Floor  
41 High Street  
Kingswood  
Bristol BS15 4AA

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust. This constitutes an unincorporated charity, originally registered on 29 September 1981 but then removed on 9 October 2010. On 19 July 2011 the charity was re-registered.

### **Organisational structure**

The charity was under the trusteeship of the four trustees.

### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the Association are provide general charitable assistance to children and young people within the City of Bristol. In addition the Association provides support for those in foster care as well as their carers. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charities aims and objectives and in planning future activities.

Report of the Trustees (continued)  
for the Year Ended 31 March 2025

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The Trustees have focused their continued efforts on endeavouring to maintain the level of donations and funds raised to support charitable aims.

The charity reported the following results in the year.

	2025	2024
Surplus/(deficit)	5,418	4,009

The charity receives contributions from Bristol City Council and grants. Bristol foster carers supplement income through fundraising activities. They also contribute towards the costs of trips and theatre visits.

**Investment performance**

The charity only invests money with UK banks and seeks to obtain the best rate of return for the least financial risk.

**FINANCIAL REVIEW**

**Reserves policy**

The charity holds sufficient reserves to meet the funding requirements needed to cover the cost of services for the following year.

**TRUSTEES' RESPONSIBILITY STATEMENT**

The Trustees 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).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

Report of the Trustees (continued)  
for the Year Ended 31 March 2025

## TRUSTEES' RESPONSIBILITIES STATEMENT (CONTINUED)

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and the apply them consistently
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees and signed on its behalf by:



Mark Pennington-Field  
Chair

Date 12 Jan 2026

Independent Examiner's Report to the Trustees of  
Bristol Foster Carers Association

I report on the accounts for the year ended 31 March 2025, which are set out on the pages five to ten.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements on the Charities Act 2011 ("the Act").

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ("the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following Directions of the Charity Commission, I have found no matters that require drawing to your attention.

*Chris Ford*

Christopher Barry Ford FCA  
Chartered Accountant  
Raymarsh Ford Limited  
Chartered Accountants  
Ground Floor  
41 High Street  
Kingswood  
Bristol BS15 4AA

12 Jan 2026

Statement of Financial Activities  
for the Year Ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Unrestricted funds £	2024 Restricted funds £
Notes						
<b>INCOMING RESOURCES</b>						
<b>Incoming resources generated from funds</b>						
Voluntary income	2	37,882	-	37,882	22,457	-
Grants	2	6,000	-	6,000	-	-
Activities for generating funds	2	(538)	-	(538)	(308)	-
<b>Total incoming resources</b>		<b>43,344</b>	<b>-</b>	<b>43,344</b>	<b>22,149</b>	<b>-</b>
<b>RESOURCES EXPENDED</b>						
<b>Charitable activities</b>						
Expenditure on charitable activities		35,810	-	35,810	17,191	-
Overheads		2,116	-	2,116	949	-
<b>NET INCOMING (EXPENDITURE)/RESOURCES</b>		<b>5,418</b>	<b>-</b>	<b>5,418</b>	<b>4,009</b>	<b>-</b>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		14,486	-	14,486	10,477	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>19,904</b>	<b>-</b>	<b>19,904</b>	<b>14,486</b>	<b>-</b>

Bristol Foster Carers Association

Balance Sheet  
At 31 March 2025

		2025	2024
	Notes	£	£
<b>CURRENT ASSETS</b>			
Cash at bank		20,204	14,486
<b>CREDITORS</b>			
Amounts falling due within one year	5	(300)	-
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>19,904</u>	<u>14,486</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>19,904</u>	<u>14,486</u>
<b>NET ASSETS</b>		<u><u>19,904</u></u>	<u><u>14,486</u></u>
<b>FUNDS</b>	6		
Unrestricted funds		19,904	14,486
Restricted funds		-	-
		<u><u>19,904</u></u>	<u><u>14,486</u></u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



Mark Pennington-Field  
Trustee

Date: 12 Jan 2026



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

## 1. ACCOUNTING POLICIES

### Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### Tangible fixed assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of the revaluation less any subsequent accumulated depreciation and impairment losses.

An increase in the carrying value of an asset as a result of a revaluation is recognised in other recognised gains and losses unless it reverses a charge for impairment that has been previously recognised as expenditure within the statement of financial activities. A decrease in the carrying value of an asset as a result of a revaluation is recognised in other recognised gains and losses except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset less its residual value over the useful economic life of that asset as follows:

Equipment and furniture	20% straight line
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### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

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

# **1. ACCOUNTING POLICIES - continued**

## **Impairment of fixed assets - continued**

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

## **Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

## **Taxation**

The charity is exempt from tax on its charitable activities.

## **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restriction arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# **2. ACTIVITIES FOR GENERATING FUNDS**

	2025		2024
	Unrestricted	Restricted	Total
	£	£	£
Income from Events	697	-	315
Income from Trips	2,637	-	6,925
Income from Theatre Visits	1,810	-	540
Fundraising	330	-	103
Income from Bingo	-	-	40
Raffles	1,585	-	2,041
Other	57	-	38
Donation Bristol City Council	18,500	-	12,000
Tesco Community Fund	-	-	375
Amazon Contribution	-	-	80
Nisbet Trust Grant	6,000	-	-
BFCA Panto	1,196	-	-
Knife Crime Training	750	-	-
Bleed Kits	10,320	-	-
	<u>43,882</u>	<u>-</u>	<u>22,457</u>

# **3. TRUSTEES' REMUNERATION AND BENEFITS**

There are no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

## **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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

4. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows.

	2025	2024
	£	£
Wages and salaries	<u>-</u>	<u>-</u>
The average number of employees (inc Trustees) during the period was	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	-	-
Accruals	300	-
Social security and other taxes	-	-
Wages	-	-
	<u>300</u>	<u>-</u>

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

**6. MOVEMENT OF FUNDS**

	At 1 April 2024 £	Net movement in funds £	At 31 March 2025 £
<b>Unrestricted funds</b>			
General fund	14,486	5,418	19,904
<b>TOTAL FUNDS</b>	<u>14,486</u>	<u>5,418</u>	<u>19,904</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	43,344	(37,926)	5,418
<b>TOTAL FUNDS</b>	<u>43,344</u>	<u>(37,926)</u>	<u>5,418</u>

**Comparatives for movement in funds**

	At 1 April 2023 £	Net movement in funds £	At 31 March 2024 £
<b>Unrestricted funds</b>			
General fund	10,477	4,009	14,486
<b>TOTAL FUNDS</b>	<u>10,477</u>	<u>4,009</u>	<u>14,486</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	22,149	(18,140)	4,009
<b>TOTAL FUNDS</b>	<u>22,149</u>	<u>(18,140)</u>	<u>4,009</u>

The following pages do not form part of the financial statements

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

	2025		2024	
	Unrestricted	Restricted	Unrestricted	Restricted
	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>Voluntary income</b>				
Income from Events	697	-	315	-
Income from Trips	2,637	-	6,925	-
Income from Theatre Visits	1,810	-	540	-
Fundraising	330	-	103	-
Income from Bingo	-	-	40	-
Raffles	1,585	-	2,041	-
Other	57	-	38	-
Donation Bristol City Council	18,500	-	12,000	-
Tesco Community Fund	-	-	375	-
Amazon Contribution	-	-	80	-
Nisbet Trust Grant	6,000	-	-	-
BFCA Panto	1,196	-	-	-
Knife Crime Training	750	-	-	-
Bleed Kits	10,320	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	43,882	-	22,457	-
<b>Activities for generating funds</b>				
Bingo	-	-	(120)	-
Raffle	(168)	-	(188)	-
BCFA Panto	(235)	-	-	-
Grants	(135)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	(538)	-	(308)	-
<b>Total incoming resources</b>	<hr/>	<hr/>	<hr/>	<hr/>
	43,344	-	22,149	-
<b>RESOURCES EXPENDED</b>				
<b>Charitable activities</b>				
Youth Club	(1,383)	-	(1,705)	-
Events	(4,340)	-	(2,055)	-
Trips	(9,726)	-	(13,196)	-
Theatre Visits	(7,623)	-	(235)	-
Knife Crime Training	(4,102)	-	-	-
Bleed Kits	(8,636)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	(35,810)	-	(17,191)	-
<b>Support costs</b>				
<b>Management</b>				
Stationery	(90)	-	(43)	-
BFCA Meetings	(1,268)	-	(812)	-
Travel	(23)	-	(7)	-
Gifts	(435)	-	(87)	-
Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	(1,816)	-	(949)	-
<b>Finance</b>				
Finance Costs	-	-	-	-
Accountancy	(300)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	(300)	-	-	-
Transfers between fund	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>	<hr/>	<hr/>	<hr/>	<hr/>
	(37,926)	-	(18,140)	-
<b>Net (expenditure)/income</b>	<hr/>	<hr/>	<hr/>	<hr/>
	5,418	-	4,009	-



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