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COMPANIES HOUSE

Company Number 03719101
Registered Charity Number 1084124

COMMUNITY FOSTER CARE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009

**COMMUNITY FOSTER CARE
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2009**

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**COMMUNITY FOSTER CARE
LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2009**

TRUSTEES/DIRECTORS

J McLaughlin
M Wilkinson
M Adlard (appointed 28 January 2009)
R McDowell
J Needham
D Organ
R Townsend (appointed 28 January 2009)
C Coward (appointed 18 June 2008)
F White (resigned 18 June 2008)

CHARITY SECRETARY

M Adlard (appointed 26 March 2009)

CHIEF EXECUTIVE

R Pearson

REGISTERED OFFICE

Unit 10-13
Twigworth Court Business Centre
Twigworth
Gloucestershire
GL2 2PG

SOLICITORS

BPE
St James' House
St James' Square
Cheltenham
Gloucestershire
GL50 3PR

BANKERS

HSBC plc
109 Bath Road
Cheltenham
Gloucestershire
GL50 2QJ

AUDITORS

Horwath Clark Whitehill
Carrick House
Lypiatt Road
Cheltenham
Gloucestershire
GL50 2QJ

COMMUNITY FOSTER CARE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2009

The Trustees presents their report and the audited financial statements of the Company for the year ended 31st March 2009.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on the 24th February 1999 and registered as a charity on 15th December 2000. The Company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Trustees

The Directors of the Company are also Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association, the Trustees are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. At the AGM on 15th October 2008 four Trustees were proposed and accepted, one Trustee resigned, the Chair and the Carer's Representative were also proposed and seconded. A Company Secretary was appointed in March 2009 along with one further Trustee giving a total of eight Trustees/Directors.

All of the Charity's work focuses upon children and young people and the Board of Trustees have sought to ensure that the needs of this group are appropriately reflected on the Board. A foster carer is elected annually to represent the views of the foster carers.

Traditional business skills are well represented on the Board of Trustees however the Board is always seeking to ensure it has the appropriate skill sets required to further develop the company and a further two Trustees will join the Board by September 2009.

Trustee Training

All Trustees are required to undertake annual training along with prospective Trustees to familiarise themselves with all aspects of the Company and the context within which it operates. Trustees training generally comprises:

- The obligations of Trustees (rules of engagement)
- The main documents which set out the operational framework for the charity including the Memorandum and Articles and the Fostering Services Regulations 2002
- Business planning and strategic direction.

Risk Management

The Company's policies are regularly reviewed in light of new guidance and/or legislation received from Government. The Agency strives for excellence in all its work and is committed to ensuring the appropriate Regulations are adhered to which protects the child in placement, the foster carers, the staff group and the Board of Trustees.

The health and safety of employees is constantly under review and procedures are in place to ensure compliance with the health & safety of staff, volunteers, carers and visitors. The health and safety of children and foster carers are given the highest priority and the governance for this is dictated under the Fostering Services Regulations 2002.

COMMUNITY FOSTER CARE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2009

Organisational Structure

Community Foster Care has a board of eight Trustees who are responsible for the strategic direction of the company and meet as a full board bi-monthly and a management meeting also bi-monthly attended by four Trustees.

The day-to-day responsibility for the provision of the services rests with the Chief Executive. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performances are met.

Public Benefit

The public benefit provided by Community Foster Care is in providing opportunities for members of the local community to foster regardless of their academic abilities. This ensures that local children remain in their community and are not moved out of the county; maintaining their education placement and networks with family and friends. The work Community Foster Care undertakes is in line with its Memorandum and Articles of Association, the geographical restriction was widened in 2004. The Trustees believe that the Memorandum and Articles of Association continue to meet the activities of the charity and do not need to be amended further. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Board of Trustees confirm that they have complied with their duty in Section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission for England and Wales.

Objectives and Activities

Community Foster Care introduced an innovative approach to the recruitment of foster carers. Potential foster carers are targeted from Gloucestershire, Swindon and West Cumbria, including socially and economically disadvantaged areas. There are many benefits to this, including bringing regeneration to the region and keeping children in their familiar environment.

Our charity's purposes as set out in the objects contained in the company's memorandum of association are to: benefit the public by providing opportunities to become foster carers for the local community. Our aims fully reflect the purposes that the charity was set up to further. We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes.

Community Foster Care aims to provide:

- A commitment to a child centred approach
- High quality foster care in a family setting for children and young people
- Respect for racial, cultural and religious backgrounds of all the children and young people
- Care for the disability, gender and sexuality of foster children during the matching process
- 24 hour support for foster carers
- Carers who will respect the children's rights in their homes under the UN Convention on Children's Rights and not administer corporal punishment to any child
- A commitment to the ongoing learning and training of foster carers, including NVQ III Caring for Children and Young People
- A commitment to the ongoing learning and training of all Family Support Workers and Social Workers employed by Community Foster Care and all other support staff.

COMMUNITY FOSTER CARE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2009

A business plan has been completed covering a three year period setting out the tasks to be undertaken to achieve the Company's objectives of consolidation of existing services and also expansion in the Swindon area. The Company requires a monthly report from its Chief Executive Officer which includes a review of objective tracking.

Objectives set for 2009/10

- Cumbria project to have nine children in placement
- Gloucestershire project to have 36 children in placement
- Service Manager – Administration to be appointed to oversee financial processes and systems as the Company grows
- Supervising Social Worker to be appointed in Gloucestershire as children in placement grows
- Placement Support Worker (15 hours) to be appointed in Gloucestershire to provide direct work with female teenagers in order to promote placement stability
- Placement Support Worker (full time) to be appointed in Cumbria to provide direct work with either gender children to promote placement stability.
- To achieve at least good but strive for excellence in Ofsted inspection
- To maintain placement stability resulting in less than 10% placement disruption by concentrating on matching the right foster carer to the child.

Achievements and Performance

Community Foster Care provided foster care placements for primarily local children in the period April 2007-2008 with 42 children in placement at the end of the year. The company has 23 approved foster carers providing a range of services including placements for children who have disabilities, sibling groups and teenagers on a short term, long term, emergency, respite care, parent & child assessments and caring for unaccompanied asylum seeking young people.

We have provided the service outlined in our Objectives and continue to focus primarily on the child who is supported by a team including foster carers who work for the Company. In the past year we have provided over 14 placements for unaccompanied asylum seeking young people from Iran and Afghanistan and have provided additional training in this area. We have also responded to a local need for community based parent & child assessments with a social worker also NNEB trained allocated to this area of need. We have continued to recruit foster carers from the neighbourhood projects within Gloucestershire and Cumbria as well as other communities. The Company wishes to recruit carers from ethnic minorities and are working closely with Gloucestershire's Action for Refugee and Asylum Seekers in an attempt to get closer to the community. Another area of increased advertising is in the area of gay and lesbian foster carers which is recognised as a need which the Company does not fulfil.

The Company is regulated by Ofsted and is inspected on an annual basis. The last inspection took place on November 2007 and concluded in December 2007; in summary the Company was deemed to do well in:

- Putting children first
- Excellent placement stability
- Good management systems
- Good networking
- Committed to achieving excellence

The inspection set out four recommendations to improve the quality and standards of care which were

- Prepare prospective carers for their attendance at fostering panel
- Develop consultation with children with disabilities
- Produce the children's guides in a different format
- Provide a summary in case records of any changes to the child's placing authority's plan for their care in advance of LAC reviews.

COMMUNITY FOSTER CARE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2009

These areas were addressed and will be reflected in the next Ofsted Inspection due no later than 2010. No inspection was required during 2008/09 due to having a 'good' rating.

Community Foster Care has achieved excellent results in growing the service it provides to local authority with an increase of 50% growth in this year. Other achievements which the Trustees are proud to promote are:

- Chief Executive reaching the final in Women in Ethical Business Awards hosted by Triodos Bank in association with the Times – Award Ceremony 25th June 2009
- Winning a block purchase emergency placement contract with Gloucestershire County Council for one year commencing 1st September 2008
- Becoming preferred provider for six local authorities for a period of three years with effect from 1st April 2009 following the South West Sub Fostering Regional Tender.
- Opening a second branch in Cumbria approved by Ofsted on 16th December 2008.
- Developing a range of services within Gloucestershire to meet the changing needs of the local authority.
- Specialism in providing foster placements for unaccompanied asylum seeking children and young people primarily from Afghanistan.

Financial Review

The Company had a deficit for the year of £16,118, compared to a deficit of £50,506 in 2008. This significant improvement in results has been achieved by tight controls on expenditure and staffing levels commensurate to the number of children placed.

The results represent an 8% increase in income which is due primarily to the block purchase contract won with Gloucestershire County Council in September 2008 for one year which became fully operational in January 2009. This contract is anticipated to be extended to December 2009

Costs in the period have increased by 4%, but these included the initial set up costs of the Cumbria branch. The Trustees are forecasting that for 2009/10 the Company should realise a small surplus

No funding has been received through external fundraising, all income has come from contracts with Local Authorities.

Investment Policy

Aside from retaining an increasing amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment.

Reserves Policy

The Trustees have examined the charity's requirements for reserves in light of the main risks to the company. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between three and six months of expenditure. At the year end free reserves stood at £241,762 which represents approximately 2.6 months of annual expenditure. These reserves are needed to meet the working capital requirements of the charity and the Trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Plans for the Future Periods 2009-2011

The charity plans continuing the activities outlined in the forthcoming years. Plans are also being developed to increase the professional support offered to both carers and fostered children. The areas which the agency will continue to prioritise are:

- Education - ensuring looked after children reach their potential
- Training – of foster carers and staff to include other agencies where appropriate

**COMMUNITY FOSTER CARE
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2009**

- Children Workforce Development Council – all foster carers to reach the standard by 2011
- Block purchase contracts – providing security for the company.
- Cumbria office to be expanded to provide foster placements for a total of 15 children in the next two years
- The Company to provide a total of 63 foster placements by 2011.
- To recruit foster carers from gay and lesbian communities.
- To recruit foster carers from ethnic minorities to reflect the children placed by the Company.

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and the application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are prudent and reasonable; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at the time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees 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.

Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page one of this report. All members of the Board of Trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in notes 11 and 13 to the accounts.

In accordance with company law, as the company's directors, we certify that:

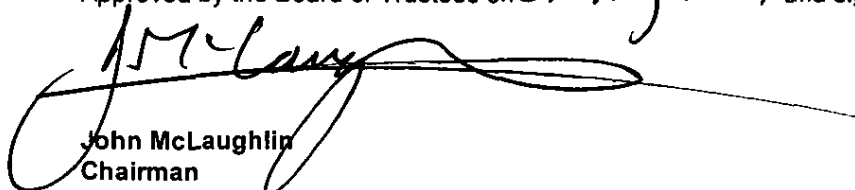
- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of this information.

Auditors

Horwath Clark Whitehill LLP were appointed as the charitable company's auditors with effect from the financial year ending 2008/09 for a period of three years.

This report has been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small entities.

Approved by the Board of Trustees on 27th August 09 and signed on its behalf by:


John McLaughlin
Chairman

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY FOSTER CARE

We have audited the financial statements of Community Foster Care for the year ended 31 March 2009 set out on pages 8 to 16. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and Auditors

The Trustees' (who are also the directors of Community Foster Care for the purpose of charity law) responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if in our opinion the information given in the Trustees' Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit or if information specified by law regarding Trustees' remuneration and other transactions with the charity is not disclosed.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF COMMUNITY FOSTER CARE

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charitable company as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been prepared in accordance with the Companies Act 1985; and
- the information given in the Trustees' Report is consistent with the financial statements.

Horwath Clark Whitehill LLP

HORWATH CLARK WHITEHILL LLP

Chartered Accountants
Registered Auditors

Carrick House
Lypiatt Road
Cheltenham
Gloucestershire
GL50 2QJ

Date: *28th August 2009*

**COMMUNITY FOSTER CARE
STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2009**

	Note	General Funds £	Restricted Funds £	2009 Total Funds £	2008 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary Income		56	1,636	1,692	210
Incoming resources from Charitable activities					
Local Authority Contracts		1,082,496	-	1,082,496	983,963
Activities to Generate Funds					
Investment income:					
Bank interest received		7,150	-	7,150	10,837
Room hire		2,956	-	2,956	14,535
Other incoming resources		2,463	-	2,463	5,975
Total incoming resources		1,095,121	1,636	1,096,757	1,015,520
RESOURCES EXPENDED					
Cost of generating funds:					
Fundraising and publicity		-	-	-	-
Charitable Activities:					
Provision of foster care		904,613	1,083	905,696	848,098
Support costs		195,544	-	195,544	211,169
Governance costs		11,635	-	11,635	6,759
Total resources expended	2	1,111,792	1,083	1,112,875	1,066,026
Net (outgoing)/incoming resources		(16,671)	553	(16,118)	(50,506)
Net movement in funds		(16,671)	553	(16,118)	(50,506)
Total funds brought forward	9	284,604	-	284,604	335,110
Total funds carried forward	9	267,933	553	268,486	284,604

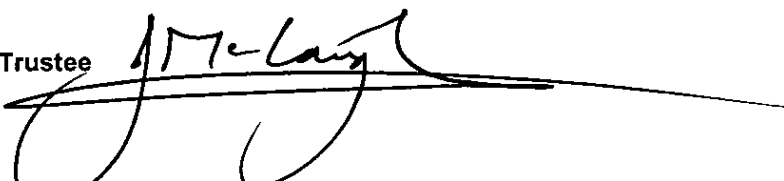

The notes on pages 11 to 16 form part of these financial statements

**COMMUNITY FOSTER CARE
BALANCE SHEET
AS AT 31 MARCH 2009**

	Note	2009 £	2008 £
FIXED ASSETS			
Tangible assets	6	26,171	20,761
CURRENT ASSETS			
Debtors	7	65,499	49,171
Cash at bank and in hand		<u>224,422</u>	<u>273,137</u>
		289,921	322,308
CREDITORS: Amounts falling due within one year	8	<u>(47,606)</u>	<u>(58,465)</u>
NET CURRENT ASSETS		<u>242,315</u>	<u>263,843</u>
TOTAL ASSETS		<u>268,486</u>	<u>284,604</u>
FUNDS			
General fund		267,933	284,604
Restricted funds		<u>553</u>	<u>-</u>
	9	<u>268,486</u>	<u>284,604</u>

The Trustees have taken advantage in the preparation of these financial statements of special exemptions provided by Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2007) on the basis that the charity qualifies as a small charity.

Approved and authorised for issue by the Trustees on *27th August 09* and signed on its behalf by:

Trustee 
Trustee 

The notes on pages 11 to 16 form part of these financial statements

**COMMUNITY FOSTER CARE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with the provisions of the Companies Act 1985, the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" (SORP) issued in March 2005 and The Financial Reporting Standard for Smaller Entities (effective January 2007).

(b) Fund accounting

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

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

(c) Income

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

Where the charity receives the benefit of discounts, special rates and donated services, such items are included in the Statement of Financial Activities at the Trustees' valuation. Where the charity also receives the benefit of work carried out by volunteers, without charge, no value is placed on these items for accounting purposes.

(d) Resources expended

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

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Governance costs are those incurred in connection with the compliance with constitutional and statutory requirements.

(e) Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost over their expected useful economic lives as follows:

Property improvements	33% on cost
Fixtures and fittings	25% on net book value
Office equipment	25% on cost

Individual items costing less than £150 are not capitalised.

(f) Operating leases

Rentals for assets under operating leases are charged to the Statement of Financial Activities in the period to which the expenditure relates.

(g) Pensions

The charity makes regular contributions to the individual pension plans on behalf of certain staff. These are a direct charge in the Statement of Financial Activities in the year that the contributions are due.

COMMUNITY FOSTER CARE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009

(h) Taxation

As a registered charity, Community Foster Care is generally exempt from Income Tax and Capital Gains Tax so far as it relates to its main charitable objective but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

2. ANALYSIS OF TOTAL RESOURCES EXPENDED

	Staff costs (note 3)	Depreciation (note 6)	Other costs (note 4)	Total 2009	Total 2008
	£	£	£	£	£
Charitable activities					
Provision of foster care	200,997	4,456	700,244	905,697	848,098
Support costs	121,632	5,410	68,501	195,543	211,169
Cost of generating funds					
Fundraising and publicity	-	-	-	-	-
Governance	-	-	11,635	11,635	6,759
Total resources expended	<u>322,629</u>	<u>9,866</u>	<u>780,380</u>	<u>1,112,875</u>	<u>1,066,026</u>

3. STAFF COSTS:

	Directly charitable £	Support costs £	2009 Total £	2008 Total £
Wages and salaries	184,347	101,417	285,764	255,960
Pension costs	6,771	8,221	14,992	13,456
Social Security costs	9,879	11,994	21,873	26,128
	<u>200,997</u>	<u>121,632</u>	<u>322,629</u>	<u>295,544</u>

The average number of employees was:

Senior staff	2	1
Social workers	2	5
Administrative staff	3	4
	<u>7</u>	<u>10</u>

The number of employees whose remuneration exceeded £60,000 was:
£60,001 - £70,000

1	-
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For the employee whose remuneration exceeded £60,000 pension contributions amounting to £9,678 (2008: £Nil) were paid into a money purchase pension scheme.

**COMMUNITY FOSTER CARE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

4. OTHER COSTS

	Directly charitable	Support costs	Fund Raising & publicity	Governance	2009 Total	2008 Total
	£	£	£	£	£	£
Foster carers costs	593,516	-	-	-	593,516	525,789
Insurance	7,811	623	-	-	8,434	7,752
Staff restructuring	-	-	-	-	-	42,670
PAYE settlement	-	-	-	-	-	23,243
Children's care & activities	11,034	212	-	-	11,246	4,103
Travel and subsistence	6,116	7,426	-	-	13,542	9,217
Staff training	6,287	553	-	-	6,840	3,122
Cleaning	1,195	1,451	-	-	2,646	3,330
Premises expenses	22,833	27,721	-	-	50,554	50,406
Printing postage & stationery	8,000	1,219	-	-	9,219	8,631
Telephone	2,179	2,645	-	-	4,824	7,299
Legal, professional, & consultancy	15,646	18,986	-	-	34,632	5,988
Accountancy & Audit	-	-	-	9,334	9,334	4,348
Social work consultancy	419	508	-	-	927	10,463
Miscellaneous	2,589	1,478	-	2,301	6,368	10,435
Subscriptions	8,683	-	-	-	8,683	5,962
Equipment maintenance	4,677	5,679	-	-	10,356	11,466
Recruitment	2,917	-	-	-	2,917	10,574
Advertising & promotion	6,342	-	-	-	6,342	13,783
Loss on disposal	-	-	-	-	-	1,210
	<u>700,244</u>	<u>68,501</u>	<u>-</u>	<u>11,635</u>	<u>780,380</u>	<u>759,791</u>

Support costs include the management, administration and overheads necessary to enable the provision of foster care. These costs are therefore included in charitable activities expenditure in the Statement of Financial Activities.

5. NET (OUTGOING) RESOURCES

Net (outgoing) resources are stated after charging:

	2009 £	2008 £
Depreciation of tangible fixed assets (note 6)		
- owned assets	9,866	10,691
Operating lease rentals	42,957	40,969
Auditors remuneration	7,705	4,348
Loss on disposal of fixed assets	<u>-</u>	<u>1,210</u>

**COMMUNITY FOSTER CARE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

6. TANGIBLE FIXED ASSETS

	Property Improvements	Office equipment	Fixtures & fittings	TOTAL
	£	£	£	£
Cost or valuation				
At 1 April 2008	6,495	28,776	21,279	56,550
Additions	-	15,170	106	15,276
Disposals	-	(2,208)	-	(2,208)
At 31 March 2009	<u>6,495</u>	<u>41,738</u>	<u>21,385</u>	<u>69,618</u>
Depreciation				
At 1 April 2008	2,227	16,401	17,161	35,789
Charge for the year	2,134	6,741	991	9,866
On disposals	-	(2,208)	-	(2,208)
At 31 March 2009	<u>4,361</u>	<u>20,934</u>	<u>18,152</u>	<u>43,447</u>
Net Book Value				
At 31 March 2009	<u>2,134</u>	<u>20,804</u>	<u>3,233</u>	<u>26,171</u>
At 31 March 2008	<u>4,268</u>	<u>12,375</u>	<u>4,118</u>	<u>20,761</u>

7. DEBTORS

	2009 £	2008 £
Trade debtors	46,342	18,139
Prepayments	12,657	23,857
Other debtors	<u>6,500</u>	<u>7,175</u>
	<u>65,499</u>	<u>49,171</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009 £	2008 £
Trade creditors	34,637	41,101
Accruals	7,148	10,787
Other creditors	414	317
Social security and other taxes	<u>5,407</u>	<u>6,260</u>
	<u>47,606</u>	<u>58,465</u>

**COMMUNITY FOSTER CARE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

9. STATEMENT OF FUNDS

	<i>At 1 April 2008</i> £	Income £	Expenditure £	<i>At 31 March 2009</i> £
Restricted Funds				
Sports 4 All	-	1,636	(1,083)	553
Unrestricted Funds				
General fund	284,604	1,095,121	(1,111,792)	267,933
	<u>284,604</u>	<u>1,096,757</u>	<u>(1,112,875)</u>	<u>268,486</u>

The restricted fund represents grants received to provide a safe environment for young people to achieve new opportunities, skills and develop as young people in the community through weekly sports sessions.

10. ALLOCATION OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net Current assets £	Total £
Restricted Funds	-	553	553
Unrestricted Funds	<u>26,171</u>	<u>241,762</u>	<u>267,933</u>
	<u>26,171</u>	<u>242,315</u>	<u>268,486</u>

11. TRUSTEES EXPENSES

The charity paid £Nil (2008: £126) during the year to reimburse Directors'/Trustees' travelling and other expenses. The Trustees received no remuneration for their services.

12. OBLIGATIONS UNDER OPERATING LEASES

The following payments are committed to be paid within one year:

	2009 £	2008 £
Expiring:		
Within one year	40,969	-
Between two and five years	<u>2,060</u>	<u>40,969</u>

**COMMUNITY FOSTER CARE
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 2009**

13. RELATED PARTY TRANSACTIONS

There were no related party transactions such as are required to be disclosed under the Financial Reporting Standard for Smaller Entities (January 2007). Last year, one of the charity's Trustees, Mr R McDowell was paid an amount of £500 to cover the cost of the annual leave taken to deal with charity matters.