Charity registration number: 1153080

THE FOXTON CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

THE FOXTON CENTRE

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THE FOXTON CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS

Chairman	Mr J Parkinson
Chief Executive Officer	Mr J Marsh (resigned 30/06/2025) Ms C Coffey (appointed 01/07/2025)
Trustees	Mr J Parkinson Ms F Poxon - Treasurer Mr R Thomas Reverend D Craven Mr K Mordue Mr B Green Mr B Cook Ms L Cook (resigned 21/07/2025) Mr R Williams Mr J Jackson (resigned 27/10/2025) Ms R Wood Ms T Whiteside Mr R Binns (appointed 27/10/2025) Mr S Turner (appointed 27/10/2025)
Senior Management / Leadership Team	Ms G Brierley, Operations Manager (resigned 12/11/2025) Mr P Greenwood, Governance and Finance (resigned 01/07/2025) Ms J Ellison, Finance Manager (appointed 01/07/2025)
Principal Office	The Foxton Centre Knowsley Street Preston PR1 3SA
Charity Registration Number	1153080
Bankers	Natwest Bank 35 Fishergate Preston Lancashire PR1 2AD
Auditor	Rotherham Taylor Limited 21 Navigation Business Village Navigation Way Ashton-on-Ribble Preston Lancashire PR2 2YP

THE FOXTON CENTRE

CHAIR'S REPORT

After 57 years in Preston, the last year has been one of the most significant in The Foxton's history.

Our long-serving CEO, Jeff Marsh, retired after a decade of dedicated leadership. He is succeeded by Cath Coffey, who joined us from within the charity - bringing energy, rigour and a deep commitment to the people we serve, alongside a career spent working with young people.

We opened a new Youth and Community Centre on Knowsley Street bringing £2.5m new capital money into the city- purpose-built and designed by our young people themselves who made every significant decision from the layout of the rooms to the door handles. It is a genuine community asset and a legacy for the next fifty years. But capital funding builds buildings; it does not fund the people who bring them to life. The absence of adequate revenue funding has led to redundancies, the loss of experienced staff and a reduction in the services we can offer. Our youth and community team continues to do excellent work across the south of the city and supports youth work with schools and other youth centres, but the gap between what this city needs and what we can currently fund is real. Interventions on the ground working directly with young people are crucial to addressing their future prospects.

Our work with women experiencing homelessness went from strength to strength. The third Big PNE Sleep Out at Deepdale had a huge impact - raising vital funds and shining a light on the particular dangers facing women and girls on the streets. Special thanks to the extraordinary organisers and fundraisers who make the Big PNE Sleep Out what it is.

At our Day Centre on Fox Street, we continued to provide a safe, consistent space for people sleeping rough in Preston. What makes this work possible is partnership: doctors, nurses, police, probation officers, public health teams and other voluntary organisations come together under one roof to reach people that mainstream services too often miss. We are genuinely grateful to every one of those partners. The strength of that collaboration gives us confidence about what is possible when the city works together - and we look forward to all partners playing an increasingly central role alongside us in the years ahead.

Rising costs, rising demand and shrinking resource is not a temporary combination. With statutory grant funding increasingly channelled through local authorities, the decisions those authorities make about local charities have direct consequences for the people those charities serve. During the year, we took the difficult decision to withdraw from our small-scale housing provision - a direct result of that funding pressure - ensuring that everyone affected was supported into alternative accommodation.

There were bright moments too. We were honoured to win Community Business of the Year at the Lancashire BIBAs, and were proud to see Lucy - one of our youth club members - recognised as Lancashire Young Citizen of the Year. But the recognition that means most to us came from the people we support. In a survey conducted for our 2026 Impact Report, 97% of respondents said they would recommend The Foxton to someone in a similar situation. In a city where too many people feel overlooked, that is the measure that matters.

As trustees - all of us volunteers - our responsibility is to keep this charity accountable, financially resilient and true to its purpose. None of what we do is possible without our donors, our volunteers, our fundraisers, and the partner organisations too numerous to list.

If you value what The Foxton does and want to see it continue through and beyond its 58th year, please consider becoming a Friend of Foxton - details at thefoxton.org/work-with-us/friends-of-foxton.

John Parkinson, Chair of Trustees

TRUSTEES' REPORT

The trustees have pleasure in presenting their report together with the accounts covering the period to 31 March 2026. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

2025/26 Summary

The 2025/26 financial year has been one of significant transition, growth and strategic change for Foxton. As Cath Coffey stepped into the role of Chief Executive Officer during the year, she was fortunate to do so from within the organisation. Having already built strong relationships with our staff, volunteers, partners and the people who use our services, the transition was both smooth and reassuring during a period of significant organisational change.

This continuity of leadership enabled us to maintain stability across the charity, preserving the values and trusted relationships that are central to Foxton while continuing to build on the strong foundations established over many years. It also allowed us to confidently navigate change, ensuring that our focus remained firmly on delivering high-quality support to those who need us most.

During the year we strengthened our position as a leading community charity supporting people experiencing homelessness, vulnerable women, and young people across Preston, whilst making important decisions to ensure the organisation remains sustainable for the future.

Structure, Governance and Management

Organisation of the Charity

The Foxton Centre is a registered Charitable Incorporated Organisation and is managed by a board of trustees under a Model Constitution dated 4 July 2013 (and updated on 13 July 2026). The trustees hold at least four ordinary meetings each year to review operations. The day-to-day management of the centre is entrusted to the Chief Executive Officer and their staff.

Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustees' Induction and Training

Most trustees are already familiar with the practical work of the charity and new trustees are encouraged to familiarise themselves with the charity and the context within which it operates. The existing board members accept the obligation to fully inform a new member of the duties and responsibilities of charity trustees by providing the new trustee with copies of the governing documents, minutes of previous meetings of the trustees, recent annual accounts and annual reports of the charity, a staff handbook and the relevant Charity Commission publications relating to the responsibilities of trustees. New trustees are encouraged to come in and meet with the staff and service users of the different projects that the Foxton Centre operates.

Key Management Personnel

The Foxton Centre employs a Chief Executive Officer Ms C Coffey, and a Finance Manager Ms J Ellison. These two staff members manage the organisation on behalf of the Board of Trustees. The Board of Trustees delegates to the Finance Sub-Group all matters relating to pay and remuneration. Recommendations from the group are considered and approved by the full trustees' meeting.

Objectives, Activities and Public Benefit

The Charity Commission approved charitable objects are undertaken for the public benefit in Preston and North West England:

1) To advance in life and relieve needs of young people through:
a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;

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

2) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards including those who are homeless or at risk of becoming homeless), crime (either as a victim of crime or as an offender rehabilitating into society).

3) The provision and maintenance of a centre for the use of the inhabitants without distinction of political, religious or other opinions, including use for:
a) meetings, lectures and classes, and
b) other forms of recreation and leisure-time occupation, with the object of improving the conditions of life for the inhabitants.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future objectives.

Youth and Community

One of the most significant milestones was the completion and opening of our new Youth and Community Centre, made possible through the Youth Investment Fund. Designed with young people and for young people, the centre has quickly become a thriving community hub, hosting both Foxton's own programmes and those delivered by more than 80 partner organisations. It provides a safe, welcoming environment where young people and local residents can access opportunities, advice, education, training and support. We have had over 4800 visits and had over 81 agencies delivering services in Foxton Youth and Community in the last year.

Youth participation has remained central to our work. Our Youth Forum continued to influence local decision-making, contributing to the development of Preston's ten-year Youth Strategy alongside local partners. Young people also played a leading role in fundraising, peer leadership and community development, demonstrating the positive impact of investing in youth voice and participation.

Housing

Alongside this achievement, the charity undertook a major strategic review of its housing provision. As funding arrangements changed and the external environment became increasingly challenging, trustees made the difficult decision to cease direct accommodation services. This decision was carefully managed with the local authority and voluntary sector partners to ensure that every resident was successfully supported into alternative accommodation, with no individual made homeless as a result of the closure. This strategic change enabled Foxton to focus resources on strengthening its Homeless Hub and expanding partnership-based support for people experiencing homelessness. This decision was not taken lightly. However, changing funding arrangements and increasing compliance requirements and operating costs meant we needed to ensure Foxton remained financially resilient so that we could continue supporting people for many years to come.

Day Centre (Homeless Hub)

Throughout the year demand for our services continued to increase. Our Homeless Hub remained a vital point of access for some of the city's most vulnerable residents, bringing together healthcare professionals, mental health practitioners, substance misuse services and specialist support agencies under one roof. Through this collaborative approach we have continued to improve access to healthcare, reduce hospital admissions and provide practical, trauma-informed support to hundreds of individuals experiencing homelessness.

Women's Services

Our Women's Services continued to provide specialist outreach and support for women affected by homelessness, sexual exploitation, domestic abuse and complex trauma. During the year we expanded daytime provision, launched the Silent Voices campaign to amplify the experiences of women facing hidden homelessness, and successfully delivered our third SleepOut campaign in partnership with Preston North End Community and Education Trust, raising over £60,000 to support women and girls experiencing homelessness. We shared this funding 50/50 with Preston North End-Community Education Trust.

Despite increasing financial pressures facing the voluntary sector, Foxton maintained a broad range of frontline services throughout the year. Funding continued to be directed towards direct service delivery across our Homeless, Women's and Youth & Community Services, whilst investment in partnership working has strengthened our ability to meet increasingly complex needs across the city.

Alongside delivering services, we have continued to strengthen the organisation through investment in our staff, governance, partnerships and fundraising, ensuring Foxton remains well placed for the future.

Volunteering

Volunteers are central to the work of our organisation in all the aspects of our work. The members of our youth forum have been key to our success in building our new youth centre. Our regular youth work volunteers augment our staff and bring some extra skills into sessions. Our community volunteers support the wide range of diverse activities which the new centre is able to host.

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

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

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

What our Stakeholders said

The impact of our work during the year is reflected in both service activity and outcomes. Hundreds of individuals experiencing homelessness, vulnerable women and young people accessed support through Foxton's services. Client feedback remained exceptionally positive, with 97% of service users stating they would recommend Foxton to others in similar circumstances, 59% said we had helped them sustain their accommodation and avoid eviction. 73% said their life had improved by accessing our services and 75% said their mental health had improved. This feedback is crucial to ensuring our services are meeting the needs of our community, but also for some of our clients at the worst time of their lives we are providing hope and support.

Awards

The organisation has also been recognised externally during the year, receiving the BIBA Community Business of the Year Award and being highly commended for Leadership Team of the Year. Individual staff, volunteers and young people were recognised through a number of regional awards, reflecting the commitment, expertise and compassion demonstrated across the organisation. We were again delighted that one of our young people won the High Sheriff Award for the second year running.

Going Concern

The Trustees have reviewed the charity's financial position, future forecasts and cash flow projections and are satisfied that Foxton remains a going concern.

Although the charity has experienced significant organisational change during the year, including the strategic closure of its direct housing provision, trustees have taken proactive decisions to strengthen the organisation's long-term financial sustainability. The successful completion of the Youth and Community Centre, continued investment in partnership working, and diversification of funding streams provide confidence that the charity is well placed to continue operating for the foreseeable future.

Accordingly, the financial statements have been prepared on the going concern basis.

CCBS

Foxton established a CCBS (Charitable Community Benefit Society) model this year with a view to develop housing and new social investment through this mechanism. However, we decided for a number of reasons to close the Housing Services arms of the charity to concentrate on our community charitable activities. Therefore, the CCBS now remains dormant with no transferred assets.

Fundraising

The Foxton Centre raises substantial amounts of money and goods from the general public and the relationship between our donors and supporters and ourselves is very important to us. We approach fundraising in a straightforward and ethical manner.

Fundraising is supported by a small working group of staff and trustees who report to the Financial sub Committee. Sustainable income generation is sought through specific initiatives such as The Friends of Foxton, allowing supporters to make regular donations.

We use social media including Facebook, JustGiving.com, Beacon CRM and our website to ask for donations of both cash and goods and we undertake specific fund-raising events for example the three PNE Big Sleep Outs, including the most recent event held in March 2026.

Many individuals hold small events, or raise appeals to raise money to support our charitable activities, and we do not currently issue guidance to them for these events. We have received no complaints about fundraising activities carried out directly by us or on our behalf during the last year.

In the last twelve months we have not employed a professional fund-raiser or a commercial partner to raise money for us. We do not use third party collectors on the streets or telephone fundraising. These kinds of approaches used elsewhere have caused concern to many members of the public and clear harm to some. We would never use high pressure approaches to potential donors and do not contact donors un-solicited to ask for further support.

Reserves Policy

The trustees recognise the importance of maintaining an appropriate level of unrestricted reserves to safeguard the charity's financial resilience and ensure continuity of services. The charity's reserves policy is designed to provide sufficient working capital to manage fluctuations in income, respond to unforeseen events, meet contractual commitments and support strategic investment where appropriate.

Previously the trustees determined a minimum level of unrestricted reserves to be held on the basis of risk-weighted financial forecasts for possible future adverse events. As at 31 March 2026, the trustees determined that a Reserve Fund of £51,030 was required in order to meet the charity's minimum costs in the event of an immediate winding up. These funds were confirmed as available within the charity and were appropriately ringfenced for such a circumstance.

In July 2026, the trustees adopted a revised Reserves and Investment Policy, which distinguishes between restricted funds, day-to-day operating funds, the Reserve Fund, operational cash provisions and the Investment Fund. The policy is to be reviewed at least annually, or sooner if there is a material change in the charity's financial position, funding model, property commitments or operating model.

Free reserves are defined as unrestricted funds that are freely available to spend on the charity's purposes, after excluding tangible fixed assets used for charitable purposes, designated funds and other amounts not readily available.

Following the adoption of the revised Reserves and Investment Policy, the trustees determined that the Reserve Fund should contain sufficient funds to cover essential operating costs enabling the charity to continue operating during a short-term funding gap, rather than simply for winding up costs. As a result of this revised policy, the trustees now aim to maintain a Reserve Fund equivalent to approximately two months' minimum viable operating costs. This is currently set at £110,000, with a stretch target of £160,000. The Reserve Fund is held to provide short-term cashflow support, breathing space during a funding shock, short-term continuity of a minimum viable operating model, reasonable restructuring costs and exceptional costs not covered elsewhere.

As at 31 August 2026 this Reserve Fund stood at £52,989, which remains below the trustees' target level of £110,000. The trustees recognise the need to build the Reserve Fund over time and have agreed mechanisms to support this, including allocating a proportion of unrestricted donations to the Reserve Fund, seeking balanced or surplus budgets where possible, maintaining appropriate budgetary controls and taking early action where income or expenditure is materially adverse to budget.

The charity also maintains an Investment Fund as a designated unrestricted fund. The Investment Fund is distinct from free reserves and is held to support long-term sustainability, asset investment, invest-to-save opportunities and income generation. The Investment Fund stood at £nil at the year end, due to reallocations made to support disinvestment from direct housing provision. The trustees have now agreed a mechanism for allocating unrestricted funds to support the longer-term development of the Investment Fund.

As at 31 March 2026, the charity's total funds were £2,313,743, being made up of a surplus unrestricted funds of £215,688, a surplus of restricted funds of £2,201,630 and a deficit of funds from discontinued operations of £103,575.

After deducting unrestricted tangible fixed assets of £87,843 from the surplus of unrestricted funds, free reserves were £127,845.

Maintenance of the Reserve

In the event that any portion of the reserve is allocated for use, the Financial Sub Committee at its next meeting will agree a plan and timescale for replenishment of the reserve in the shortest timescale feasible. E.g., following receipt of income for which working capital has been allocated.

For the investment portion of the reserve fund, the replenishment of the reserve will not necessarily be either a requirement or a priority since the purpose of the investment is to create a longer-term asset for the benefit of the charity.

Risk Management

The Trustees regularly review the principal risks facing the charity.

Appropriate mitigation measures are in place, including regular financial monitoring, safeguarding governance, business continuity planning, partnership working and internal control systems.

The trustees are examining the major strategic, business and operational risks which the charity faces and systems have been established to enable regular reports to be produced so that reasonable steps can be taken to lessen risks. In accordance with Charity Commission guidance risks are considered under the following headings:

- Strategy so that the charity is clear where it is going and how it will get there
- Governance to ensure there is a strong board of trustees and a robust relationship between the board and leadership team
- External factors including economic changes government policy and stakeholder relationships
- Financial matters, including diversity of income supply, cash flow reserves and financial management
- Operational matters including staffing service quality and development health and safety complaints and staffing
- Legal, including breaches of charity law; employment law and regulatory requirements

Related Party Transactions

During the year, a related party of the charity made a donation to the charity worth £61,158, but the related party has chosen to remain anonymous. This has been disclosed in the accounts under note 16.

Financial Review

The charity reported a net surplus for the year of £77,404 comprising a surplus on unrestricted funds of £32,601 and a surplus on restricted funds of £148,378, then also comprising a deficit on discontinued operations of £103,575. Details are shown on the Statement of Financial Activities on page 14.

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

The net assets of the charity at 31 March 2026 amounted to £2,313,743.

Future

As we look ahead, our priorities remain focused on strengthening collaborative working across Preston, embedding the new Youth and Community Centre as a community asset, expanding the multi-agency Homeless services and continuing to advocate for vulnerable women and people experiencing homelessness. We remain committed to ensuring that those who are least heard continue to have access to high-quality, trauma-informed support, whilst building a financially sustainable organisation capable of responding to the changing needs of our communities.

Whilst financial pressures continue across the sector, we have remained focused on ensuring every pound entrusted to Foxton delivers the greatest possible impact for our communities.

We would like to thank our staff, volunteers, trustees, funders, partners and supporters whose commitment and generosity continue to make this work possible.

Above all, we would like to thank the individuals and families who place their trust in Foxton every day. Their resilience and determination continue to inspire our work and shape our future.

2025/26 has been a year of transition-not away from our mission, but towards a stronger, more sustainable Foxton. By making difficult decisions, investing in our future and strengthening our partnerships, we are better placed than ever to continue supporting those who need us most.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees' responsibilities in relation to the financial statements

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of information to auditor

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

Approved by the trustees of the charity on 12/10/26 and signed on its behalf by:

.....

Mr J Parkinson
Chairman and trustee

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

Opinion

We have audited the financial statements of The Foxton Centre (the 'charity') for the year ended 31 March 2026, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

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

Other information

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 10), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

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

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Specific audit procedures performed by the engagement team included:

- Inspecting minutes of Trustees' meetings
- Inspecting correspondence with the Charity Commission, HMRC and other regulators
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulations and fraud
- Evaluating management's controls designed to prevent and detect irregularities
- Identifying and testing journals, and
- Challenging assumptions and judgements made by management in their accounting estimates.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Rotherham Taylor Limited

Rotherham Taylor Limited

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

Date: 13 October 2026

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

THE FOXTON CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	Note	Unrestricted funds £	Restricted funds £	Continuing operations 2026 £	Discontinued operations 2026 £	Total 2026 £
Income and Endowments from:						
Donations and legacies	2	147,989	89,183	237,172	-	237,172
Charitable activities	3	48,437	788,797	837,234	892,076	1,729,310
Investments	5	1,766	-	1,766	-	1,766
Other trading activities	4	5,411	11,420	16,831	-	16,831
Total Income		203,603	889,400	1,093,003	892,076	1,985,079
Expenditure on:						
Charitable activities	6	(171,002)	(741,022)	(912,024)	(995,651)	(1,907,675)
Total Expenditure		(171,002)	(741,022)	(912,024)	(995,651)	(1,907,675)
Net income/(expenditure)		32,601	148,378	180,979	(103,575)	77,404
Gross transfers between funds		(61,261)	61,261	-	-	-
Net movement in funds		(28,660)	209,639	180,979	(103,575)	77,404
Reconciliation of funds						
Total funds brought forward		244,348	1,991,991	2,236,339	-	2,236,339
Total funds carried forward	14	215,688	2,201,630	2,417,318	(103,575)	2,313,743

The notes on pages 18 to 29 form an integral part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026 (CONTINUED)

	Note	Total 2025 £
Income and Endowments from:		
Donations and legacies	2	76,176
Charitable activities	3	3,560,834
Investments	5	2,582
Other trading activities	4	6,368
Total Income		3,645,960
Expenditure on:		
Charitable activities	6	(2,085,324)
Total Expenditure		(2,085,324)
Net income/(expenditure)		1,560,636
Gross transfers between funds		-
Net movement in funds		1,560,636
Reconciliation of funds		
Total funds brought forward		675,703
Total funds carried forward	14	2,236,339

THE FOXTON CENTRE

(REGISTRATION NUMBER: 1153080)
BALANCE SHEET AS AT 31 MARCH 2026

	Note	Unrestricted funds £	Restricted funds £	2026 £	2025 £
Fixed assets					
Tangible assets	10	87,843	2,160,963	2,248,806	1,717,340
Current assets					
Debtors	11	6,988	79,986	86,974	76,046
Cash at bank and in hand		154,688	138,488	293,176	541,318
		161,676	218,474	380,150	617,364
Creditors: Amounts falling due within one year	12	(33,831)	(281,382)	(315,213)	(98,365)
Net current assets/(liabilities)		127,845	(62,908)	64,937	518,999
Net assets		215,688	2,098,055	2,313,743	2,236,339
Funds of the charity:					
Restricted income funds					
Restricted	14	-	2,098,055	2,098,055	1,991,991
Unrestricted income funds					
Unrestricted	14	215,688	-	215,688	244,348
Total funds	14	215,688	2,098,055	2,313,743	2,236,339

The financial statements on pages 14 to 29 were approved by the trustees, and authorised for issue on ..10/26.. and signed on their behalf by:

.....
Mr J Parkinson
Chairman and trustee

.....
Ms F Poxon - Treasurer
Trustee

THE FOXTON CENTRE

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net cash income		77,404	1,560,636
Transfer non-operating cashflows to investing activities			
Interest received		(1,766)	(2,582)
Adjustments to cash flows from non-cash items			
Loss on disposal of tangible fixed assets		3,552	-
Depreciation tangible fixed assets	10	68,783	83,834
		147,973	1,641,888
Working capital adjustments			
(Increase)/decrease in debtors	11	(10,928)	(22,912)
Increase/(decrease) in creditors	12	216,848	21,928
Net cash flows from operating activities		353,893	1,640,904
Cash flows from investing activities			
Interest received	5	1,766	2,582
Payments to acquire tangible fixed assets	10	(603,801)	(1,445,524)
Net cash flows from investing activities		(602,035)	(1,442,942)
Net (decrease)/increase in cash and cash equivalents		(248,142)	197,962
Cash and cash equivalents at 1 April		541,318	343,356
Cash and cash equivalents at 31 March		293,176	541,318
Reconciliation of net cash flow to movement in net funds			
(Decrease)/increase in cash		(248,142)	197,962
Net funds at 1 April 2025		541,318	343,356
Net funds at 31 March 2026		293,176	541,318

1 ACCOUNTING POLICIES

Basis of preparation
The Foxton Centre is a Charitable Incorporated Organisation registered in England. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities is detailed within the Trustees' Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on the going concern basis under the historical cost basis. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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

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

Reserves policy
The charity's free reserves represent that part of unrestricted funds that is freely available to spend on the charity's purposes. Free reserves are calculated as unrestricted funds less tangible fixed assets used for charitable purposes, less designated unrestricted funds and less any other commitments not recognised as liabilities in the accounts.

Within free reserves, the trustees have identified a Reserve Fund as a protected, unrestricted and liquid cash balance held separately from day-to-day operating funds. The Reserve Fund is held to provide short-term cashflow support, breathing space during a funding shock, short-term continuity of a minimum viable operating model, reasonable restructuring costs and exceptional costs not covered elsewhere.

The trustees have agreed a target level for the Reserve Fund equivalent to approximately two months' minimum viable operating costs, currently estimated at £110,000, with a stretch target of £160,000 (being the higher of three months' expenditure or two months' expenditure plus a reasonable allowance for restructuring costs). The target level is reviewed at least annually in the light of the charity's cost base, funding profile and operating context.

Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Income recognition
All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further details are given in the Trustees' Annual Report.

The charity receives government grants in respect of a number of the restricted projects being undertaken. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Other income includes the invoices raised to universities in respect of students undertaking work experience placements with the charity. Income is recognised when the charity is legally entitled to the income after placements have taken place, the amount can be measured reliably and it is probable that the income will be received.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

• Expenditure on charitable activities includes the costs of all of the projects undertaken by the charity and related support costs.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

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

Freehold Buildings 2%
Leasehold Land and Buildings 2%
Leasehold Property Improvements 33%
Computer Equipment 33%
Fixtures and Fittings 20%

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

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

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Judgements and key sources of estimation uncertainty
There have been no judgements (apart from those involving estimates) made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Legal status of the charity
The Foxton Centre is a UK Charitable Incorporated Organisation (CIO) which is governed by its constitution document. The CIO may be dissolved by resolution of its members. Any decision by the members to wind up or dissolve the CIO can only be made:

a) at a general meeting of the members of the CIO called in accordance with clause 19 (General meetings of members), of which not less than 14 days' notice has been given to those eligible to attend and vote:

(i) by a resolution passed by a 75% majority of those voting, or
(ii) by a resolution passed by decision taken without a vote and without any expression of dissent in response to the question put to the general meeting; or

b) by a resolution agreed in writing by all members of the CIO.

If the CIO is to be wound up or dissolved in any other circumstances, the provisions of the Dissolution Regulations must be followed.

Discontinued operations

A discontinued operation is a component of the charity that has been disposed of or closed and that represents a major line of activity or geographical area of operations.

An operation is classified as discontinued when its sale or closure is completed in the financial year, or shortly after the year end but before the financial statements are approved, and when the activities have ceased permanently and can be clearly distinguished from the charity's continuing operations.

Income and expenditure that relate directly to a discontinued operation are presented separately from those of continuing operations in the Statement of Financial Activities, using a columnar format, with a separate line for any gain or loss arising on closure or disposal. Only income and costs specifically attributable to the discontinued operation are included under this heading; shared costs that cannot be allocated on a reliable basis remain within continuing operations.

Any related tax effects and movements on restricted and unrestricted funds relating to discontinued operations are included within the discontinued operations column and analysed in accordance with the Charities SORP (FRS 102).

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Donations and legacies;				
Donations from Individuals	115,763	19,308	135,071	47,001
Donations from Organisations	32,226	63,500	95,726	17,046
Youth and Community	-	6,375	6,375	12,129
	147,989	89,183	237,172	76,176

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Continuing operations:				
Youth and Community	-	187,811	187,811	160,970
Youth Investment Fund (Capital)	-	250,140	250,140	1,676,012
Youth Investment Fund (Revenue)	-	27,477	27,477	283,845
Furnish Foxton	-	29,100	29,100	-
Women's Centre	-	42,323	42,323	18,794
Day Centre (Homeless Hub)	48,437	224,648	273,085	461,731
Central Income	-	-	-	1,241
Housing First accommodation	-	27,298	27,298	32,138
	48,437	788,797	837,234	2,634,731
Discontinued operations:				
Kenmure Lodge accommodation	-	364,198	364,198	359,130
RSAP accommodation	-	150,956	150,956	153,358
Housing First accommodation	-	376,922	376,922	413,615
	-	892,076	892,076	926,103
Total income from charitable activities	48,437	1,680,873	1,729,310	3,560,834

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Day Centre	-	11,420	11,420	1,400
Central Income	-	-	-	48
Youth and Community	5,411	-	5,411	4,420
Housing First/Project 360	-	-	-	500
	5,411	11,420	16,831	6,368

5 INVESTMENT INCOME

	Unrestricted funds £	Total 2026 £	Total 2025 £
Interest receivable and similar income;			
Bank interest	1,766	1,766	2,582

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Salaries	167,469	512,750	680,219	886,708
Support costs	19,632	-	19,632	50,208
Management charges transfer	(157,956)	157,956	-	-
Depreciation	4,860	63,923	68,783	83,835
Office/administration	63,467	55,776	119,243	146,738
Project Costs	26,516	22,024	48,540	53,155
Property Costs	47,014	924,244	971,258	864,680
	171,002	1,736,673	1,907,675	2,085,324

7 NET EXPENDITURE FOR THE PERIOD

This is stated after charging:

	2026 £	2025 £
Depreciation	68,783	83,835
Auditor's remuneration	15,120	14,400
Other accountancy fees	4,512	11,423

8 TRUSTEES' AND KEY MANAGEMENT PERSONNEL REMUNERATION AND EXPENSES

The total employee benefits received by key management personnel in the year were £147,300. On a comparable definition, costs for 2025 were £172,186 (as restated, but previously disclosed as £147,530). The charity considers its key management personnel to comprise of the Chief Executive Officer and the Senior Management Team, as noted on Page 1.

During the year, we continued to review our organisational structure and have reduced management and administrative costs, including back-office staffing, to prioritise resources towards frontline services. This approach has enabled us to direct our funding and charitable donations towards the delivery of services and direct support for the people and communities we serve. As a result of these changes, the charity anticipates that employee benefits for key management personnel will reduce further in 2026/27, with a current projected cost of under £100,000 for the next financial year.

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

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

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

9 STAFF COSTS

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	503,621	670,625
Social security costs	164,148	198,773
Pension costs	12,450	17,310
	680,219	886,708

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

	2026 No	2025 No
Youth, Community and Social Workers	31	37
Administration of charity	3	3
	34	40

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

The charity trustees were not paid nor received any benefits from employment with the charity in the current and previous years.

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

10 TANGIBLE FIXED ASSETS

	Freehold Land and Buildings £	Fixtures and Fittings £	Leasehold Land and Buildings £	Computer Equipment £	Leasehold Property Improvements £	Buildings under Construction £	Total £
Cost							
At 1 April 2025	95,290	63,459	-	38,304	269,381	1,590,333	2,056,767
Additions	-	23,270	-	-	-	580,531	603,801
Disposals	-	(3,816)	-	-	(3,746)	-	(7,562)
Transfers	-	-	2,170,864	-	-	(2,170,864)	-
At 31 March 2026	95,290	82,913	2,170,864	38,304	265,635	-	2,653,006
Depreciation							
At 1 April 2025	7,622	47,163	-	33,474	251,168	-	339,427
Charge for the year	1,906	12,051	36,181	2,750	15,895	-	68,783
Eliminated on disposals	-	(2,582)	-	-	(1,428)	-	(4,010)
At 31 March 2026	9,528	56,632	36,181	36,224	265,635	-	404,200
Net book value							
At 31 March 2026	85,762	26,281	2,134,683	2,080	-	-	2,248,806
At 31 March 2025	87,668	16,296	-	4,830	18,213	1,590,333	1,717,340

During the year, buildings under construction were completed, and the cost brought forward and additions was subsequently moved to leasehold land and buildings. Depreciation was charged from the completion date in June 2025.

11 DEBTORS

	2026 £	2025 £
Trade debtors	30,874	32,378
Prepayments	13,137	-
Other debtors	42,963	43,668
	86,974	76,046

At the year end, debtors totalling £66,102 (2025: £nil) relate to activities arising from discontinued operations disclosed in note 17 - Discontinued operations.

12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026 £	2025 £
Trade creditors	53,920	32,305
Other taxation and social security	13,708	16,122
Accruals	109,158	17,629
Other creditors	138,427	32,309
	315,213	98,365

At the year end, creditors totalling £129,738 (2025: £nil) relate to closure and exit costs arising from discontinued operations disclosed in note 17 - Discontinued operations.

13 OPERATING LEASE COMMITMENTS

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

	2026 £	Restated 2025 £
Land and buildings		
Due:		
Within 1 year	17,775	103,329
Within 1 - 5 years	33,833	47,833
	51,608	151,162
Other		
Due:		
Within 1 year	701	651

The comparative figures for 2025 have been restated to fully reflect all committed payments at that date. The commitment as at 31 March 2025 was previously disclosed as £97,498 due within one year.

14 FUNDS

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance at 31 March 2026 £
Unrestricted funds	244,348	203,603	(171,002)	(61,261)	215,688
Restricted funds	1,991,991	1,781,476	(1,736,673)	61,261	2,098,055
Total funds	2,236,339	1,985,079	(1,907,675)	-	2,313,743

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2026 £
Other net (liabilites)/current assets	(26,843)	(201,396)	(228,239)
Tangible assets	87,843	2,160,963	2,248,806
Cash at bank and in hand	154,688	138,488	293,176
Total net assets	215,688	2,098,055	2,313,743

16 RELATED PARTY TRANSACTIONS

During the year the charity received a donation, inclusive of gift aid and fees, of £61,158 (2025: Nil) from a related party. The related party has chosen to remain anonymous. No conditions were attached to this donation, which has been recognised as unrestricted income.

17 DISCONTINUED OPERATIONS

During the year the charity discontinued its supported accommodation services, but the property owned by the charity will be retained to house people who experience homelessness. The cessation of the supported accommodation services is presented as a discontinued operation in the Statement of Financial Activities in the 'Discontinued operations' column.

The items in the Statement of Financial Position relating to the discontinued operation are other debtors, cash at bank and in hand, trade creditors, other creditors, accruals and other taxation and social security, as set out in notes 11 and 12.

18 POST BALANCE SHEET EVENTS

Following close partnership working across Preston, the charity took the strategic decision to close the Day Centre building on 30 September 2026, reducing duplication and ensuring resources are focused where they are most needed. The homelessness team will continue to provide vital support through an expanded street outreach model, enabling the charity to reach people experiencing homelessness across Preston and surrounding areas in a more flexible and responsive way, while strengthening its collaborative approach with local partners.