



Section A

Independent Examiner's Report

Report to the trustees/ members of	Children's Leukaemia Society		
On accounts for the year ended	31 January 2024	Charity no (if any)	1008634
Set out on pages	2 to 8		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 January 2024.

**Responsibilities and  
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect,:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

*\* Please delete the words in the brackets if they do not apply.*

Signed:

Date:

13/08/2024

Name:

Mr Andrew Hill

Relevant professional  
qualification(s) or body  
(if any):

FCCA DChA

Address:

HSJ Accountants Limited, Severn House, Hazell Drive, Newport, NP10 8FY



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Childrens Leukaemia Society			Charity No	1008634
Annual accounts for the period				
Period start date	01/02/2023	To	Period end date	31/01/2024

## Section A Statement of financial activities

### Incoming resources (Note 3)

#### Income and endowments from:

Donations and legacies

#### **Total**

### Resources expended (Note 4)

#### Expenditure on:

Charitable activities

#### **Total**

### Net income/(expenditure) before investment

Net gains/(losses) on investments

### Net income/(expenditure)

### Transfers between funds

### Net movement in funds

### Reconciliation of funds:

Total funds brought forward

### **Total funds carried forward**

Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year funds £
111,051	-	-	111,051	89,925
111,051	-	-	111,051	89,925
127,116	-	-	127,116	78,585
127,116	-	-	127,116	78,585
- 16,065	-	-	- 16,065	11,341
-	-	-	-	-
- 16,065	-	-	- 16,065	11,341
-	-	-	-	-
- 16,065	-	-	- 16,065	11,341
108,204	-	-	108,204	96,863
92,139			92,139	108,204

## Section B

## Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>						
Tangible assets	5	21,370	-	-	21,370	30,441
<i>Total fixed assets</i>		21,370	-	-	21,370	30,441
<b>Current assets</b>						
Investments		-	-	-	-	-
Cash at bank and in hand	7	71,462	-	-	71,462	78,364
<i>Total current assets</i>		71,462	-	-	71,462	78,364
<b>Creditors: amounts falling due within one year</b>	6	710	-	-	710	700
<i>Net current assets/(liabilities)</i>		70,752	-	-	70,752	77,664
<i>Total assets less current liabilities</i>		92,122	-	-	92,122	108,105
<i>Total net assets or liabilities</i>		92,122	-	-	92,122	108,105
<b>Funds of the Charity</b>						
Unrestricted funds	8	92,139	-	-	92,139	108,204
<i>Total funds</i>		92,139	-	-	92,139	108,204

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy

**Note 1 Basis of preparation****1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with\*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with\*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

✓

**Note 2 Accounting policies****2.1 INCOME****Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

**Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

**Support costs**

The charity has incurred expenditure on support costs.

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

**2.2 EXPENDITURE AND LIABILITIES****Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

Yes	No	N/a
✓		

**2.3 ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

£500

They are valued at cost.

The depreciation rates and methods used are disclosed in note 5.

Yes	No	N/a
✓		

**Note 3 Analysis of income**

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations	Donations and gifts	111,051	-	-	111,051	89,925
	<b>Total</b>	111,051	-	-	111,051	89,925
Income from investments:	Interest income	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>		111,051	-	-	111,051	89,925

**Note 4 Analysis of expenditure**

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on charitable activities	Holiday costs & gifts to children	104,610	-	-	104,610	49,170
	Support costs	13,435	-	-	13,435	13,283
	Profit on sale of caravan	-	-	-	-	-
	Depreciation	9,071	-	-	9,071	16,132
	<b>Total expenditure on charitable activities</b>	127,116	-	-	127,116	78,585
<b>TOTAL EXPENDITURE</b>		127,116	-	-	127,116	78,585

## Note 5 Tangible fixed assets

### 5.1 Cost or valuation

	Holiday Homes	Office Equipment	Total
	£	£	£
At the beginning of the year	195,409	690	196,099
Additions	-	-	-
Revaluations	-	-	-
Disposals	-	-	-
Transfers *	-	-	-
At end of the year	195,409	690	196,099

### 5.2 Depreciation and impairments

<b>Basis</b>	SL	Non depreciating due to low value		Straight Line ("SL") or Reducing Balance ("RB")
<b>Rate</b>	10 years			

At beginning of the year	165,658	-	165,658
Disposals		-	-
Depreciation	9,071	-	9,071
At end of the year	174,729	-	174,729

### 5.3 Net book value

Net book value at the beginning of the year	29,751	690	30,441
Net book value at the end of the year	20,680	690	21,370

**Section C****Notes to the accounts****(cont)****Note 6                      Creditors and accruals****6.1 Analysis of creditors****Accruals and deferred income****Total**

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
710	700	-	-
710	700	-	-

**Note 7                      Cash at bank and in hand****Short term deposits****Cash at bank and on hand****Total**

This year £	Last year £
-	-
71,462	78,364
71,462	78,364

Note 8

Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General fund	UR	The relief of children suffering from leukaemia	108,204	111,051	- 127,116	-	-	92,139
Total Funds			108,204	111,051	- 127,116	-	-	92,139

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General fund	UR	The relief of children suffering from leukaemia	96,863	89,925	- 78,585	-	-	108,204
Total Funds			96,863	89,925	- 78,585	-	-	108,204



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## Signature 1

Signed by Elaine Churchill using authentication code UFV1S29CVSVJa3E0 at IP address 90.205.125.151, on 2024/08/15 14:46:36 Z.

Elaine Churchill's e-mail address is: [childrensleukaemiasociety@hotmail.co.uk](mailto:childrensleukaemiasociety@hotmail.co.uk).