

HARRIET DAVIS SEASIDE HOLIDAY TRUST FOR DISABLED CHILDREN

England & Wales · Charity number 1015096

Details

| | |
|-------------|---|
| Other names | HARRIET DAVIS TRUST |
| Status | Registered |
| Legal form | Trust |
| Registered | 1992-11-06 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | Lewis Ballard BBB Ltd. County Chambers Warren Street Tenby Pembrokeshire SA70 7JS |
| Phone | 01834845197 |
| Email | office@harriet-davis-trust.org.uk |
| Website | www.harriet-davis-trust.org.uk |

Activities

Objects: TO RELIEVE DISABLED CHILDREN

Activities: Provision of self catering holiday houses in Pembrokeshire for families with disabled children.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Disability, Accommodation/housing
- **Who:** Children/young People, People With Disabilities

Geography

- Pembrokeshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £204,215 | £154,681 | - | - |
| 2024-03-31 | £100,832 | £110,517 | - | - |
| 2023-03-31 | £82,038 | £131,137 | - | - |
| 2022-03-31 | £96,708 | £125,063 | - | - |
| 2021-03-31 | £84,697 | £75,085 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|-------|------------|
| ANDREW MUSKETT | Chair | |
| GRAHAM ROBERT BLACKBURN MA | | |
| Ieuan Rowell | | 2017-04-08 |
| Jonathan Webb | | 2017-04-08 |
| Lorraine Jones | | 2017-04-08 |
| MRS JO BLACKBURN | | |
| MRS KIT DAVIS | | |
| Malcolm Melhuish | | 2020-01-27 |
| Margaret Melhuish | | 2022-06-17 |

HARRIET DAVIS SEASIDE HOLIDAY TRUST FOR DISABLED CHILDREN

England & Wales - Charity number 1015096

Accounts

The Charity Registration Number is :- 1015096

**Harriet Davis Seaside Holiday Trust For
Disabled Children**

Report and Accounts

31st March 2025

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Harriet Davis Seaside Holiday Trust For Disabled Children

The charity is also known by its operating name, Harriet Davis Seaside Holiday Trust For Disabled Children.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1015096.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2025

The registered address:

James-Goddard Accountancy Ltd
County Chambers, Warren St, Tenby
Pembrokeshire, SA70 7JS

The Trustees in office on the date the report was approved were:-

Mr. Andrew Muskett
Mr Ieuan Rowell
Mrs Josephine Blackburn
Mr Graham Blackburn
Mrs Lorraine Jones
Mr Jonathan Webb
Mr Malcolm Melhuish
Mrs Margaret Melhuish
Mrs Kit Davis

Objects and activities of the charity

Events and charitable activities for the public benefit

The objective of the Charitable unincorporated Organisation is to relieve disabled children and in particular to purchase and lease established equipment and maintain a property or properties in seaside holiday locations suitably constructed or adapted to enable disabled children their families and carers to enjoy the benefits of seaside holidays. To provide holidays in properties owned or maintained by the Trust at less than economic rates to disabled children and their families, where evidence of need exists. For the purposes of the Trust Deed, ligible beneficiaries shall be persons up to the age of twenty-one exceptionally the Trustees may permit use of properties owned or maintained by other disabled persons their families and carers.

Public Benefit

The Trustees consider that the activity undertaken through the provision of holiday houses for families with disabled children fulfils the requirements of the Trust's Deed and satisfies the criteria for Public Benefit. The Trust is also able to relieve families with disabled children in genuine financial need who wish to use one of the Trust's houses.

Risk Management

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

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2025

Financial review

Final Review & Going Concern

Despite ongoing economic pressures, the Charity has achieved a positive year, continuing to provide affordable and accessible holiday accommodation for families with a loved one facing serious illness or disability and have supported some families facing financial hardship. With nearly 600 visiting families and supporters now on our mailing list, improved guest feedback systems, and a new cancellation process prioritising families most in need, demand for the charity services remains high with 59 families presently on our waiting list for a holiday. Thanks to improved fundraising efforts this year and the generosity of our supporters, we have been able to carry out essential repairs, replace specialist equipment, and strengthen funding applications, ensuring our houses remain safe, welcoming, and in high demand.

Policies on reserves.

Sufficient funds should be available to allow a rolling programme of redecoration of the houses over and above normal maintenance. Reserves should be accumulated to allow improvements to the properties and be sufficient to permit speedy replacement of equipment as required. This is of vital importance as families rely on the availability of the special equipment to enable them to care for the disabled children. The reserves should also be sufficient to allow the Trust to meet its obligations in the event of loss of income from any of its holiday houses.

At the commencement of each financial year the Designated Household Accounts should hold reserves sufficient to meet unavoidable expenditure should the houses become unavailable for use for any reason. The Designated Fund for the Management and Administration of the Charity should hold 100% of the estimated annual expenditure. The Capital Reserve to be held as a Designated Fund to meet any capital expenditure in the sum of at least £10,000. The fund for Repairs and Renewals should hold £20,000 to allow repairs and the replacement of non-capital items. Any funds remaining would be available for the further development of the Trust as Unrestricted Reserves.

Statement of the Directors Trustees' Responsibilities

The Trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and 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 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

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2025

- 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 applicable Charities (Accounts and Reports) Regulations, 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.

Details of The Independent Examiner

Jamie James-Goddard ACA
Member of Institute of Chartered Accountants in England & Wales
James-Goddard Accountancy
County Chambers, Warren Street
Tenby
Pembrokeshire
SA70 7JS

This report was approved by the board of trustees on 30 August 2025.

Mr Andrew Muskett
Chair



Harriet Davis Seaside Holiday Trust For Disabled Children

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the examination of the accounts of the charity for the year ended 31st March 2025, which comprise the Statement of Financial Activities, Income and Expenditure account, Balance Sheet and related notes.

This report is made to the Charity's Board of Trustees, as a body, in accordance with the terms of our assignment. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the Charity's Board of Trustees that we have done so, and to state those matters that we have agreed to state to them in this 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 the Charity's Board of Trustees, as a body, for our work, or for this report.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As the charity's trustees of Harriet Davis Seaside Holiday Trust for Disabled Children you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Harriet Davis Seaside Holiday Trust for Disabled Children 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, Report and Opinion

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the accounts do 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

Signed:-



Jamie James-Goddard ACA - Independent Examiner

Chartered Accountants

James-Goddard Accountancy
County Chambers, Warren Street
Tenby
Pembrokeshire
SA70 7JS

This report was signed 31st August 2025

Harriet Davis Seaside Holiday Trust For Disabled Children

Statement of Financial Activities for the year ended 31 March 2025

| | Note | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | | 2025 | 2025 | 2025 | 2024 |
| | | £ | £ | £ | £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | 9 | 8,039 | | 8,039 | 6,945 |
| Charitable activities | 10 | 165,426 | - | 165,426 | 92,577 |
| Other trading activities | | - | - | - | - |
| Investments | 11 | 750 | - | 750 | 1,310 |
| Grant income | 9 | 30,000 | - | 30,000 | |
| Other | A5 | - | - | - | - |
| Total income | | 204,215 | - | 204,215 | 100,832 |
| Expenditure on: | | | | | |
| Direct spending | 12 | 50,169 | - | 50,169 | 48,701 |
| Charitable activities | 13 | 103,488 | 11,070 | 114,558 | 60,841 |
| Governance costs | 14 | 1,024 | - | 1,024 | 975 |
| Total expenditure | 15 | 154,681 | 11,070 | 165,751 | 110,517 |
| Net income for the year | | 49,534 | (11,070) | 38,464 | (9,685) |
| Net income after transfers | | 49,534 | (11,070) | 38,464 | (9,685) |
| Net movement in funds | | 49,534 | (11,070) | 38,464 | (9,685) |
| Reconciliation of funds:- | | | | | |
| Total funds brought forward | | 237,535 | 1,308,516 | 1,546,051 | 1,555,735 |
| Transfers between funds | 8 | (15,776) | 15,776 | - | |
| Total funds carried forward | | 271,293 | 1,313,222 | 1,584,515 | 1,546,050 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Analysis of prior year total funds

| | Note | Prior Year Unrestricted Funds 2024 £ | Prior Year Restricted Funds 2024 £ | Prior Year Total Funds 2024 £ |
|--------------------------------------|------|--|--|--|
| Income & Endowments from: | | | | |
| Donations & Legacies | 9 | 6,945 | - | 6,945 |
| Charitable activities | 10 | 92,577 | - | 92,577 |
| Other trading activities | | - | - | - |
| Investments | 11 | 1,310 | - | 1,310 |
| Total income | | 100,832 | - | 100,832 |
| Expenditure on: | | | | |
| Direct spending | | 48,701 | - | 48,701 |
| Charitable activities | | 59,124 | 1,717 | 60,841 |
| Governance costs | | 975 | - | 975 |
| Total expenditure | 15 | 108,800 | 1,717 | 110,517 |
| Net income for the year | | (7,969) | (1,717) | (9,685) |
| Transfers between funds | | - | - | - |
| Net income after transfers | | (7,969) | (1,717) | (9,685) |
| Net movement in funds | | (7,969) | (1,717) | (9,685) |
| Reconciliation of funds:- | | | | |
| Total funds brought forward | | 245,510 | 1,310,225 | 1,555,735 |
| Total funds carried forward | | 237,541 | 1,308,508 | 1,546,050 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Balance sheet as at 31 March 2025

| | Notes | 2025 £ | 2024 £ |
|---|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 4 | 1,313,475 | 1,308,985 |
| Investments held as fixed assets | 8 | 215,100 | 215,100 |
| Total fixed assets | | <u>1,528,575</u> | <u>1,524,085</u> |
| Current assets | | | |
| Debtors | 5 | 3,711 | 10,302 |
| Cash at bank and in hand | | 122,553 | 97,294 |
| Total current assets | | <u>126,264</u> | <u>107,596</u> |
| Creditors: amounts falling due within one year | 6 | <u>(70,324)</u> | <u>(85,630)</u> |
| Net current assets | | 55,940 | 21,966 |
| The total net assets of the charity | | <u>1,584,515</u> | <u>1,546,051</u> |

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on 31st August 2024 and were signed on its behalf by:



Andrew Muskett
Chairman

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

| | |
|---------------------|-----------------------|
| Fixtures & Fittings | 25 % reducing balance |
| Computer equipment | 20 % straight line |

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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

There are no endowment funds.

Taxation

The charity is exempt from tax on its charitable activities

| 2 Numbers of full time employees or full time equivalents | 2025 | 2024 |
|--|-------------|-------------|
| The average number of total staff employed in the year was | <u>6</u> | <u>6</u> |
| <i>The estimated equivalent number of full time staff deployed in different activities in the year was:-</i> | | |
| Engaged on charitable activities | 5 | 5 |
| Engaged on management and administration | 1 | 1 |
| <i>The estimated full time equivalent number of all staff employed as above</i> | <u>6</u> | <u>6</u> |

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

3 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2025

4 Tangible fixed assets

| <i>Current Year</i> | Freehold property | Long leasehold Property | Computer equipment | Fixtures & Fittings | Total |
|-------------------------|----------------------|-------------------------------|-----------------------|------------------------|------------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 April 2024 | 1,068,756 | 285,277 | 1,067 | 282,905 | 1,638,005 |
| Additions | - | - | | 15,777 | 15,777 |
| At 31 March 2025 | 1,068,756 | 285,277 | 1,067 | 298,682 | 1,653,782 |
| Depreciation | | | | | |
| At 1 April 2024 | 52,631 | 38,802 | 616 | 236,971 | 329,020 |
| Charge for the year | - | - | 213 | 11,074 | 11,287 |
| At 31 March 2025 | 52,631 | 38,802 | 829 | 248,045 | 340,307 |
| Net book value | | | | | |
| At 31 March 2025 | 1,016,125 | 246,475 | 238 | 50,637 | 1,313,475 |
| At 31 March 2024 | 1,016,125 | 246,475 | 451 | 45,934 | 1,308,985 |

5 Debtors

| | 2025 | 2024 |
|--------------------------------|--------------|---------------|
| | £ | £ |
| Prepayments and accrued income | 989 | 819 |
| Other debtors | 2,472 | 2,472 |
| Trade debtors | 250 | 7,011 |
| | 3,711 | 10,302 |

6 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---------------|---------------|
| | £ | £ |
| Trade creditors | 8,580 | 3,371 |
| Deferred Income - Unrestricted & designated funds | 57,411 | 80,685 |
| PAYE, NIC VAT and other taxes | 4,333 | 72 |
| Other creditors | - | 1,502 |
| | 70,324 | 85,630 |

7 Loans to trustees included in debtors

There were no loans in the reporting period or the preceding period

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2025

8 Movement in funds

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total Funds £ |
|--------------------|----------------------------|--------------------------|--------------------------|---------------------|
| At 31 March 2025 | | | | |
| TOTAL FUNDS | 271,293 | - | 1,313,222 | 1,584,515 |

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total Funds £ |
|-----------------|----------------------------|--------------------------|--------------------------|---------------------|
| At 1 April 2024 | | | | |
| | 237,535 | - | 1,308,516 | 1,546,051 |

| | Funds brought forward from 2024 £ | Movement in funds in 2025 £ | Transfers between funds in 2025 £ | Funds carried forward to 2025 £ |
|--|---|--------------------------------------|--|--|
| | | | | |

Unrestricted and designated funds:-

Unrestricted funds

| | | | | |
|-----------------------------|---------|--------|----------|---------|
| General fund | 137,535 | 49,534 | (15,776) | 171,293 |
| Harriet's House | 5,000 | - | - | 5,000 |
| Giltar view | 5,000 | - | - | 5,000 |
| The Wheelabout | 10,000 | - | - | 10,000 |
| Caerwen | 5,000 | | | 5,000 |
| Management & Administration | 25,000 | | | 25,000 |
| Development project | 10,000 | | | 10,000 |
| Capital Expenditure | 15,000 | | | 15,000 |
| Repairs & Renewals | 20,000 | | | 20,000 |
| Kendora | 5,000 | | | 5,000 |

| | | | | |
|--|----------------|---------------|-----------------|----------------|
| Total unrestricted and designated funds | 237,535 | 49,534 | (15,776) | 271,293 |
|--|----------------|---------------|-----------------|----------------|

Restricted funds

| | | | | |
|--------------------|---------|---------|--------|---------|
| Harriet's House | 259,269 | (3,198) | 2,902 | 258,973 |
| Giltar view | 251,338 | (2,678) | 2,817 | 251,477 |
| The Wheelabout | 544,157 | (5,039) | 10,057 | 549,175 |
| Caerwen | 253,752 | (154) | - | 253,598 |
| Other - to analyse | | | | |

| | | | | |
|-------------------------------|------------------|-----------------|---------------|------------------|
| Total restricted funds | 1,308,516 | (11,069) | 15,776 | 1,313,223 |
|-------------------------------|------------------|-----------------|---------------|------------------|

| | | | | |
|--------------------|------------------|---------------|----------|------------------|
| TOTAL FUNDS | 1,546,051 | 38,465 | - | 1,584,515 |
|--------------------|------------------|---------------|----------|------------------|

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2025

Analysis of movements in funds over the year as shown in Note

| | Income | Expenditure | Other Gains & Losses | Movement in funds | Movement in funds |
|--|----------------|------------------|----------------------------|----------------------|----------------------|
| | 2025 | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ | £ |
| Unrestricted and designated funds:- | | | | | |
| General fund | 204,215 | (154,681) | - | 49,534 | (7,976) |
| Restricted funds:- | | | | | |
| Restricted Fixed Asset Funds | - | (11,070) | - | (11,070) | (1,709) |
| | 204,215 | (165,751) | - | 38,464 | (9,685) |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the Charities SORP (FRS 102)

This analysis is classified by conventional nominal descriptions and not by activity.

9 Donations, Grants and Legacies

| | Current year Unrestricted Funds 2025 £ | Current year Restricted Funds 2025 £ | Current year Total Funds 2025 £ | Prior Year Total Funds 2024 £ |
|---|--|--|--|--|
| Donations and gifts from individuals | | | | |
| Small donations individually less than £1000 | 4,294 | - | 4,294 | 1,488 |
| Refunds from HMRC on gift aided donations | - | - | - | - |
| Kier foundation | - | - | - | 2,279 |
| TBC crowd funder | - | - | - | 1,859 |
| TBC crowd funder | - | - | - | 1,319 |
| DEP | 2,745 | - | 2,745 | - |
| Tenby round table | 1,000 | - | 1,000 | - |
| Other | - | - | - | - |
| Total donations and gifts from individuals | 8,039 | - | 8,039 | 6,945 |

Grants

| | Current year Unrestricted Funds 2025 £ | Current year Restricted Funds 2025 £ | Current year Total Funds 2025 £ | Prior Year Total Funds 2024 £ |
|--|--|--|--|--|
| Performance related grants from non public bodies to fund charitable activities | | | | |
| Postcode community funding | 25,000 | - | 25,000 | - |
| BWCT | 5,000 | - | 5,000 | - |
| Total performance related grants from non public bodies | 30,000 | - | 30,000 | - |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the Charities SORP (FRS 102)

10 Total Income from charitable activities

| <i>Current year</i> | Current year | Current year | Current year | Prior Year |
|---|----------------|--------------|----------------|---------------|
| | Unrestricted | Restricted | Total Funds | Total Funds |
| | Funds | Funds | | |
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Total income from charitable trading | 165,426 | - | 165,426 | 92,577 |
| Income from funders | - | - | - | - |
| Total from charitable activities | 165,426 | - | 165,426 | 92,577 |

11 Investment income

| | Current year | Current year | Current year | Prior Year |
|--------------------------------|--------------|--------------|--------------|--------------|
| | Unrestricted | Restricted | Total Funds | Total Funds |
| | Funds | Funds | | |
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Bank Interest Receivable | 750 | - | 750 | 1,310 |
| Total investment income | 750 | - | 750 | 1,310 |

12 Expenditure on charitable activities - Direct spending

| <i>Current Year</i> | Current year | Current year | Current year | Prior Year |
|---|--------------|--------------|--------------|-------------|
| | Unrestricted | Restricted | Total Funds | Total Funds |
| | Funds | Funds | | |
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Gross wages and salaries - charitable activities | 46,241 | - | 46,241 | 43,870 |
| Defined benefit pension costs - charitable activities | 530 | - | 530 | 503 |
| Marketing and advertising of charitable services | 835 | - | 835 | 542 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the Charities SORP (FRS 102)

| | | | | |
|------------------------------|---------------|----------|---------------|---------------|
| Management fees | 1,104 | - | 1,104 | 3,786 |
| Sub contract payments | 38 | - | 38 | - |
| Purchases | 1,396 | - | 1,396 | - |
| Direct costs | 25 | - | 25 | - |
| Total direct spending | 50,169 | - | 50,169 | 48,701 |

13 Support costs for charitable activities

| <i>Current Year</i> | Current year | Current year | Current year | Prior Year |
|--|--------------------|------------------|----------------|---------------|
| | Unrestricted Funds | Restricted Funds | Total Funds | Total Funds |
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Premises Expenses | | | | |
| Rates and water charges | 3,089 | - | 3,089 | 2,086 |
| Rent | - | - | - | - |
| Light heat and power | 21,733 | - | 21,733 | 19,091 |
| Cleaning and waste management | 12,264 | - | 12,264 | 10,613 |
| Premises repairs, renewals and maintenance | 53,072 | - | 53,072 | 14,613 |
| Property insurance | 5,391 | - | 5,391 | 4,897 |
| | | | - | |
| Administrative overheads | | | | |
| Telephone, fax and internet | 1,508 | - | 1,508 | 1,622 |
| Postage | 14 | - | 14 | - |
| Stationery and printing | 131 | - | 131 | 29 |
| Subscriptions | 573 | - | 573 | 350 |
| Computer expenses | 1,400 | - | 1,400 | 1,387 |
| Sundry expenses | - | - | - | 74 |
| Licences & Permits | 509 | - | 509 | 477 |
| Staff welfare | 143 | - | 143 | 114 |
| Staff training | - | - | - | - |
| Travel national | 437 | - | 437 | - |
| | | | | |
| Professional fees paid to advisors other than the auditor or examiner | | | | |
| Accountancy fees other than examination or audit fees | 2,664 | - | 2,664 | 2,168 |
| Legal fees | 96 | - | 96 | 1,262 |
| | | | | |
| Financial costs | | | | |
| Bank charges | 246 | - | 246 | 130 |
| Depreciation & Amortisation in total for | 218 | 11,070 | 11,288 | 1,928 |
| Support costs before reallocation | 103,488 | 11,070 | 114,558 | 60,841 |
| Total support costs - Current Year | 103,488 | 11,070 | 114,558 | 60,841 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the Charities SORP (FRS 102)

14 Other Expenditure - Governance costs

| <i>Current Year</i> | Current year | Current year | Current year | Prior Year |
|-------------------------------|--------------|--------------|--------------|-------------|
| | Unrestricted | Restricted | Total Funds | Total Funds |
| | Funds | Funds | | |
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Independent Examiner's fees | 1,024 | - | 1,024 | 975 |
| Total Governance costs | 1,024 | - | 1,024 | 975 |

15 Total Charitable expenditure

| <i>Current Year</i> | Current year | Current year | Current year | Prior Year |
|-------------------------------------|----------------|---------------|----------------|----------------|
| | Unrestricted | Restricted | Total Funds | Total Funds |
| | Funds | Funds | | |
| | 2025 | 2025 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Total direct spending | 50,169 | - | 50,169 | 48,701 |
| Total support costs | 103,488 | 11,070 | 114,558 | 60,841 |
| Total Governance costs | 1,024 | - | 1,024 | 975 |
| Total charitable expenditure | 154,681 | 11,070 | 165,751 | 110,517 |

16 Related party transactions

There were no related party transactions to report within the year.

HARRIET DAVIS SEASIDE HOLIDAY TRUST FOR DISABLED CHILDREN

England & Wales - Charity number 1015096

Accounts

The Charity Registration Number is :- 1015096

**Harriet Davis Seaside Holiday Trust For
Disabled Children**

Report and Accounts

31st March 2023

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Harriet Davis Seaside Holiday Trust For Disabled Children

The charity is also known by its operating name, Harriet Davis Seaside Holiday Trust For Disabled Children.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1015096.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2023

The registered address:

Williams Lester Accountants
County Chambers, Warren St, Tenby
Pembrokeshire, SA70 7JS

The Trustees in office on the date the report was approved were:-

Mr. Andrew Muskett
Mr Ieuan Rowell
Mrs Josephine Blackburn
Mr Graham Blackburn
Mrs Lorraine Jones
Mr Jonathan Webb
Mr Malcolm Melhuish
Mrs Margaret Melhuish
Mrs Kit Davis

Objects and activities of the charity

Events and charitable activities for the public benefit

The objective of the Charitable unincorporated Organisation is to relieve disabled children and in particular to purchase and lease established equipment and maintain a property or properties in seaside holiday locations suitably constructed or adapted to enable disabled children their families and carers to enjoy the benefits of seaside holidays. To provide holidays in properties owned or maintained by the Trust at less than economic rates to disabled children and their families, where evidence of need exists. For the purposes of the Trust Deed, eligible beneficiaries shall be persons up to the age of twenty-one exceptionally the Trustees may permit use of properties owned or maintained by other disabled persons their families and carers.

Public Benefit

The Trustees consider that the activity undertaken through the provision of holiday houses for families with disabled children fulfils the requirements of the Trust's Deed and satisfies the criteria for Public Benefit. The Trust is also able to relieve families with disabled children in genuine financial need who wish to use one of the Trust's houses.

Risk Management

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

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2023

Financial review

Financial review of the position at the reporting date, 31 March 2023

The Trust has been affected post Covid to two main threats in this period:

1. Cancellations (24 in total) due to the UK wide lack of care and PA staff able to attend our clients on holiday meaning our clients are unable to visit and have to cancel at the last minute. Systems have been put in place to market and refill last minute cancellations where possible.
2. The increase in fuel tariffs and cost of living crisis. Heat and light bills have increased by £3.4k from 2022.

On a positive front, maintenance costs have dropped by 7k which is a reflection of retaining a regular maintenance man as opposed to using expensive contractors on callouts.

The accounts show a loss of income compared to last year as £42,225 has been deferred this year. Reason being that this income is money received for stays post 31.03.2023 and as such is deposits relating to 2024 bookings. Like for like the income would have been £124,263 an increase in income on the previous years £96,708 reflecting an increase in sales of £27,555

Going Concern

Given the effect of Covid over the last couple of years, the trust has put in place numerous safeguards to preserve the financial sustainability of the charity. Some of which include the furloughing of staff, obtaining government grants despite the Welsh government not support charities at the time and the claiming of insurances for loss of income.

Going forward since April 2023 the charity has made an active effort to save as many costs as possible, scrutinising energy bills of each house and instigating new pricing policies. A price increase has already taken place in 2023 and upon review another is planned for 2025, but will need to be finely balanced with the cost of living crisis. In addition to this the trust has introduced their Carewen property into the main tourism market, increasing the numbers of weeks operated from 15 to 24. Operations have extended to all year round operations instead of seasonable in attempt to improve cashflow. New avenues of income have also been introduced including the Pembrokeshire and West Wales based care institutions that are now using the trusts' facilities. In order to attempt to reduce repair and maintenance costs, the trust has since employed their own repair and maintenance employee in attempt to save on expensive contractor costs. Given the age, character and condition of these properties, a high level budget needs to be provided for such costs. Further to this, new resources have been adopted to help tackle the level of cancellations, a reduction in staff resources as also been made in attempt to reduce costs.

The board is confident that the above procedures have helped maintain the financial sustainability of the charity and will improve cashflow for at least 12 months post this years accounting date.

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2023

Policies on reserves.

Sufficient funds should be available to allow a rolling programme of redecoration of the houses over and above normal maintenance. Reserves should be accumulated to allow improvements to the properties and be sufficient to permit speedy replacement of equipment as required. This is of vital importance as families rely on the availability of the special equipment to enable them to care for the disabled children. The reserves should also be sufficient to allow the Trust to meet its obligations in the event of loss of income from any of its holiday houses.

At the commencement of each financial year the Designated Household Accounts should hold reserves sufficient to meet unavoidable expenditure should the houses become unavailable for use for any reason. The Designated Fund for the Management and Administration of the Charity should hold 100% of the estimated annual expenditure. The Capital Reserve to be held as a Designated Fund to meet any capital expenditure in the sum of at least £10,000. The fund for Repairs and Renewals should hold £20,000 to allow repairs and the replacement of non-capital items. Any funds remaining would be available for the further development of the Trust as Unrestricted Reserves.

Statement of the Directors Trustees' Responsibilities

The Trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and 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 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 applicable Charities (Accounts and Reports) Regulations, 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.

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2023

Details of The Independent Examiner

Jamie James-Goddard ACA
Member of Institute of Chartered Accountants in England & Wales
Williams Lester Accountants
County Chambers, Warren Street
Tenby
Pembrokeshire
SA70 7JS

This report was approved by the board of trustees on 15 June 2023.

Mr Andrew Muskett
Chair

A handwritten signature in black ink, appearing to read 'A Muskett', with a long horizontal line extending to the right.

Harriet Davis Seaside Holiday Trust For Disabled Children

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As the charity's trustees of Harriet Davis Seaside Holiday Trust for Disabled Children you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Harriet Davis Seaside Holiday Trust for Disabled Children 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, Report and Opinion

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the accounts do 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

Signed:-



Jamie James-Goddard ACA - Independent Examiner

Chartered Accountants

Williams Lester Accountants
County Chambers, Warren Street
Tenby
Pembrokeshire
SA70 7JS

This report was signed on 15 June 2023

Harriet Davis Seaside Holiday Trust For Disabled Children

Statement of Financial Activities for the year ended 31 March 2023

| | Note | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | | 2023 £ | 2023 £ | 2023 £ | 2022 £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | 9 | 3,739 | - | 3,739 | 5,999 |
| Charitable activities | 10 | 78,285 | - | 78,285 | 90,709 |
| Other trading activities | | - | - | - | - |
| Investments | 11 | 14 | - | 14 | - |
| Total income | | 82,038 | - | 82,038 | 96,708 |
| Expenditure on: | | | | | |
| Direct spending | | 46,944 | - | 46,944 | 39,276 |
| Charitable activities | | 81,550 | 1,707 | 83,257 | 84,887 |
| Governance costs | | 936 | - | 936 | 900 |
| Total expenditure | 15 | 129,430 | 1,707 | 131,137 | 125,063 |
| Net income for the year | | (47,392) | (1,707) | (49,099) | (28,355) |
| Net income after transfers | | (47,392) | (1,707) | (49,099) | (28,355) |
| Net movement in funds | | (47,392) | (1,707) | (49,099) | (28,355) |
| Reconciliation of funds:- | | | | | |
| Total funds brought forward | | 337,083 | 1,267,751 | 1,604,834 | 1,633,189 |
| Total funds carried forward | | 289,691 | 1,266,044 | 1,555,735 | 1,604,834 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Analysis of prior year total funds

| | Note | Prior Year Unrestricted Funds 2022 £ | Prior Year Restricted Funds 2022 £ | Prior Year Total Funds 2022 £ |
|--------------------------------------|------|--|--|--|
| Income & Endowments from: | | | | |
| Donations & Legacies | 9 | 5,999 | - | 5,999 |
| Charitable activities | 10 | 90,709 | - | 90,709 |
| Other trading activities | | - | - | - |
| Investments | 11 | - | - | - |
| Total income | | 96,708 | - | 96,708 |
| Expenditure on: | | | | |
| Direct spending | | 39,276 | - | 39,276 |
| Charitable activities | | 83,170 | 1,717 | 84,887 |
| Governance costs | | 900 | - | 900 |
| Total expenditure | 15 | 123,346 | 1,717 | 125,063 |
| Net income for the year | | (26,639) | (1,717) | (28,355) |
| Transfers between funds | | - | - | - |
| Net income after transfers | | (26,639) | (1,717) | (28,355) |
| Net movement in funds | | (26,639) | (1,717) | (28,355) |
| Reconciliation of funds:- | | | | |
| Total funds brought forward | | 363,721 | 1,269,468 | 1,633,189 |
| Total funds carried forward | | 337,082 | 1,267,751 | 1,604,834 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

| | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Last year Total Funds 2022 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 337,083 | 1,267,751 | 1,604,834 | 1,633,189 |
| Recognised gains and losses before transfers | <u>(47,392)</u> | <u>(1,707)</u> | <u>(49,099)</u> | <u>(28,355)</u> |
| | 289,691 | 1,266,044 | 1,555,735 | 1,604,834 |
| Closing revenue funds | <u>289,691</u> | <u>1,266,044</u> | <u>1,555,735</u> | <u>1,604,834</u> |

Summary of funds

| | Unrestricted and Designated funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Last Year Total Funds 2022 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 289,691 | 1,266,044 | 1,555,735 | 1,604,834 |
| Total funds | <u>289,691</u> | <u>1,266,044</u> | <u>1,555,735</u> | <u>1,604,834</u> |

Harriet Davis Seaside Holiday Trust For Disabled Children

Balance sheet as at 31 March 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 4 | 1,271,762 | 1,268,659 |
| Investments held as fixed assets | 8 | 215,100 | 215,100 |
| Total fixed assets | | <u>1,486,862</u> | <u>1,483,759</u> |
| Current assets | | | |
| Debtors | 5 | 2,973 | 3,077 |
| Cash at bank and in hand | | 115,512 | 145,147 |
| Total current assets | | <u>118,485</u> | <u>148,224</u> |
| Creditors: amounts falling due within one year | 6 | <u>(49,612)</u> | <u>(27,148)</u> |
| Net current assets | | 68,873 | 121,076 |
| The total net assets of the charity | | <u>1,555,735</u> | <u>1,604,835</u> |

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 June 2023 and were signed on its behalf by:



Andrew Muskett
Chairman

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2023

1. Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures & Fittings 20 % straight line

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There are no endowment funds.

Taxation

The charity is exempt from tax on its charitable activities

2 Numbers of full time employees or full time equivalents

| | 2023 | 2022 |
|--|----------|----------|
| The average number of total staff employed in the year was | <u>6</u> | <u>6</u> |

The estimated equivalent number of full time staff deployed in different activities in the year was:-

| | | |
|--|----------|----------|
| Engaged on charitable activities | 5 | 5 |
| Engaged on management and administration | 1 | 1 |
| <i>The estimated full time equivalent number of all staff employed as above</i> | <u>6</u> | <u>6</u> |

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

3 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2023

4 Tangible fixed assets

| <i>Current Year</i> | Freehold property | Long leasehold Property | Computer equipment | Fixtures & Fittings | Total |
|-------------------------|----------------------|-------------------------------|-----------------------|------------------------|------------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 April 2022 | 1,068,756 | 285,277 | 1,067 | 238,723 | 1,593,823 |
| Additions | - | - | | 5,031 | 5,031 |
| At 31 March 2023 | 1,068,756 | 285,277 | 1,067 | 243,754 | 1,598,854 |
| Depreciation | | | | | |
| At 1 April 2022 | 52,631 | 38,802 | 189 | 233,542 | 325,164 |
| Charge for the year | - | - | 213 | 1,715 | 1,928 |
| At 31 March 2023 | 52,631 | 38,802 | 402 | 235,257 | 327,092 |
| Net book value | | | | | |
| At 31 March 2023 | 1,016,125 | 246,475 | 665 | 8,497 | 1,271,762 |
| At 31 March 2022 | 1,016,125 | 246,475 | 878 | 5,181 | 1,268,659 |

5 Debtors

| | 2023 | 2022 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and accrued income | 501 | 605 |
| Other debtors | 2,472 | 2,472 |
| | 2,973 | 3,077 |

6 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| Trade creditors | 7,167 | 10,699 |
| Deferred Income - Unrestricted & designated funds | 42,225 | 16,515 |
| PAYE, NIC VAT and other taxes | 120 | - |
| Other creditors | 100 | (66) |
| | 49,612 | 27,148 |

7 Loans to trustees included in debtors

There were no loans in the reporting period or the preceding period

8 Movement in funds

| | Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|--------------------------------------|-----------------------|---------------------|---------------------|----------------|
| | £ | £ | £ | £ |
| At 31 March 2023 | | | | |
| Tangible Fixed Assets | 687 | - | 1,271,075 | 1,271,762 |
| Investments at valuation:- | | | | |
| <i>Fixed asset investments</i> | 215,100 | - | - | 215,100 |
| <i>Programme related investments</i> | - | - | - | - |
| Current Assets | 118,485 | | | 118,485 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2023

| | | | | |
|---------------------|----------|---|---|----------|
| Current Liabilities | (49,612) | - | - | (49,612) |
|---------------------|----------|---|---|----------|

| | | | |
|----------------|----------|------------------|------------------|
| 284,660 | - | 1,271,075 | 1,555,735 |
|----------------|----------|------------------|------------------|

At 1 April 2022

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total Funds £ |
|-------------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Tangible Fixed Assets | 907 | - | 1,267,751 | 1,268,659 |
| Fixed asset investments | 215,100 | - | - | 215,100 |
| Current Assets | 148,224 | - | - | 148,224 |
| Current Liabilities | (27,148) | - | - | (27,148) |
| | 337,083 | - | 1,267,751 | 1,604,835 |

| | Funds brought forward from 2022 | Movement in funds in 2023 | Transfers between funds in 2023 | Funds carried forward to 2023 |
|--|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
|--|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|

| £ | £ | £ | £ |
|---|---|---|---|
|---|---|---|---|

Unrestricted and designated funds:-

Unrestricted funds

| | | | | |
|-----------------------------|---------|----------|---|---------|
| General fund | 237,083 | (47,392) | - | 189,691 |
| Harriet's House | 5,000 | - | - | 5,000 |
| Giltar view | 5,000 | - | - | 5,000 |
| The Wheelabout | 10,000 | - | - | 10,000 |
| Caerwen | 5,000 | - | - | 5,000 |
| Management & Administration | 25,000 | - | - | 25,000 |
| Development project | 10,000 | - | - | 10,000 |
| Capital Expenditure | 15,000 | - | - | 15,000 |
| Repairs & Renewals | 20,000 | - | - | 20,000 |
| Kendora | 5,000 | - | - | 5,000 |

Total unrestricted and designated funds

| | | | |
|----------------|-----------------|----------|----------------|
| 337,083 | (47,392) | - | 289,691 |
|----------------|-----------------|----------|----------------|

Restricted funds:-

Restricted funds

| | | | | |
|-----------------|---------|-------|---|---------|
| Harriet's House | 246,151 | (341) | - | 245,810 |
| Giltar view | 243,768 | (544) | - | 243,224 |
| The Wheelabout | 525,632 | (282) | - | 525,350 |
| Caerwen | 252,200 | (540) | - | 251,660 |

Total restricted funds

| | | | |
|------------------|----------------|----------|------------------|
| 1,267,751 | (1,707) | - | 1,266,044 |
|------------------|----------------|----------|------------------|

TOTAL FUNDS

| | | | |
|------------------|-----------------|----------|------------------|
| 1,604,834 | (49,099) | - | 1,555,735 |
|------------------|-----------------|----------|------------------|

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2023

Analysis of movements in funds over the year as shown in Note

| | Income | Expenditure | Other Gains & Losses | Movement in funds | Movement in funds |
|--|---------------|------------------|----------------------------|----------------------|----------------------|
| | 2023 | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ | £ |
| Unrestricted and designated funds:- | | | | | |
| General fund | 82,038 | (129,430) | - | (47,392) | (26,638) |
| Restricted funds:- | | | | | |
| Restricted Fixed Asset Funds | - | (1,707) | - | (1,707) | (1,717) |
| | 82,038 | (131,137) | - | (49,099) | (28,355) |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the Charities SORP (FRS 102)

This analysis is classified by conventional nominal descriptions and not by activity.

9 Donations, Grants and Legacies

| | Current year Unrestricted Funds 2023 £ | Current year Restricted Funds 2023 £ | Current year Total Funds 2023 £ | Prior Year Total Funds 2022 £ |
|---|--|--|--|--|
| Donations and gifts from individuals | | | | |
| Small donations individually less than £1000 | 3,739 | - | 3,739 | 4,091 |
| Pembrokeshire County Council | - | - | - | - |
| HMRC JRS | - | - | - | - |
| Other | - | - | - | - |
| Total donations and gifts from individuals | 3,739 | - | 3,739 | 4,091 |

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

| | Prior Year Unrestricted Funds 2022 £ | Prior Year Restricted Funds 2022 £ | Prior Year Total Funds 2022 £ |
|------------|--|--|--|
| Prior year | 4,091 | - | 4,091 |

10 Total Income from charitable activities

| <i>Current year</i> | Current year Unrestricted Funds 2023 £ | Current year Restricted Funds 2023 £ | Current year Total Funds 2023 £ | Prior Year Total Funds 2022 £ |
|---|--|--|--|--|
| Total income from charitable trading | 78,285 | - | 78,285 | 90,709 |
| Total from charitable activities | 78,285 | - | 78,285 | 90,709 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the Charities SORP (FRS 102)

11 Investment income

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Bank Interest Receivable | 14 | - | 14 | - |
| Total investment income | 14 | - | 14 | - |

12 Expenditure on charitable activities - Direct spending

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Gross wages and salaries - charitable activities | 40,319 | - | 40,319 | 36,439 |
| Defined benefit pension costs - charitable activities | 627 | - | 627 | 198 |
| Marketing and advertising of charitable services | 163 | - | 163 | 1,609 |
| Management fees | 1,095 | - | 1,095 | 1,030 |
| Sub contract payments | 4,740 | - | 4,740 | - |
| Total direct spending | 46,944 | - | 46,944 | 39,276 |

13 Support costs for charitable activities

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Premises Expenses | | | | |
| Rates and water charges | 1,968 | - | 1,968 | 1,921 |
| Rent | 105 | - | 105 | 210 |
| Light heat and power | 15,309 | - | 15,309 | 11,896 |
| Cleaning and waste management | 6,940 | - | 6,940 | 4,740 |
| Premises repairs, renewals and maintenance | 47,211 | - | 47,211 | 54,313 |
| Property insurance | 2,029 | - | 2,029 | 4,781 |
| Administrative overheads | | | | |
| Telephone, fax and internet | 1,437 | - | 1,437 | 1,892 |
| Postage | - | - | - | 8 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the Charities SORP (FRS 102)

| | | | | |
|-------------------------|-----|---|-----|-----|
| Stationery and printing | 88 | - | 88 | 229 |
| Subscriptions | 548 | - | 548 | 444 |
| Computer expenses | 932 | - | 932 | 301 |
| Licences & Permits | 477 | - | 477 | 677 |
| Staff welfare | - | - | - | 183 |
| Staff training | - | - | - | - |

Professional fees paid to advisors other than the auditor or examiner

| | | | | |
|---|-------|---|-------|-------|
| Accountancy fees other than examination or audit fees | 2,231 | - | 2,231 | 1,342 |
|---|-------|---|-------|-------|

Financial costs

| | | | | |
|--|-----|-------|-------|-------|
| Bank charges | 127 | - | 127 | 107 |
| Depreciation & Amortisation in total for | 221 | 1,707 | 1,928 | 1,843 |

| | | | | |
|--|---------------|--------------|---------------|---------------|
| Support costs before reallocation | 81,550 | 1,707 | 83,257 | 84,887 |
|--|---------------|--------------|---------------|---------------|

| | | | | |
|---|---------------|--------------|---------------|---------------|
| Total support costs - Current Year | 81,550 | 1,707 | 83,257 | 84,887 |
|---|---------------|--------------|---------------|---------------|

14 Other Expenditure - Governance costs

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Independent Examiner's fees | 936 | - | 936 | 900 |
| Total Governance costs | 936 | - | 936 | 900 |

15 Total Charitable expenditure

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Total direct spending | 46,944 | - | 46,944 | 39,276 |
| Total support costs | 81,550 | 1,707 | 83,257 | 84,887 |
| Total Governance costs | 936 | - | 936 | 900 |
| Total charitable expenditure | 129,430 | 1,707 | 131,137 | 125,063 |

16 Related party transactions

There were no related party transactions to report within the year.

HARRIET DAVIS SEASIDE HOLIDAY TRUST FOR DISABLED CHILDREN

England & Wales - Charity number 1015096

Accounts

The Charity Registration Number is :- 1015096

**Harriet Davis Seaside Holiday Trust For
Disabled Children**

Report and Accounts

31st March 2022

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Harriet Davis Seaside Holiday Trust For Disabled Children

The charity is also known by its operating name, Harriet Davis Seaside Holiday Trust For Disabled Children.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1015096.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2022

The registered address:

Williams Lester Accountants
County Chambers, Warren St, Tenby
Pembrokeshire, SA70 7JS

The Trustees in office on the date the report was approved were:-

Mr. Andrew Muskett
Mrs Susan Catherine Davis MBE
Mr Ieuan Rowell
Mrs Josephine Blackburn
Mr Graham Blackburn
Mrs Lorraine Jones
Mr Jonathan Webb
Mr Malcolm Melhuish

Objects and activities of the charity

Events and charitable activities for the public benefit

The objective of the Charitable unincorporated Organisation is to relieve disabled children and in particular to purchase and lease established equipment and maintain a property or properties in seaside holiday locations suitably constructed or adapted to enable disabled children their families and carers to enjoy the benefits of seaside holidays. To provide holidays in properties owned or maintained by the Trust at less than economic rates to disabled children and their families, where evidence of need exists. For the purposes of the Trust Deed, eligible beneficiaries shall be persons up to the age of twenty-one exceptionally the Trustees may permit use of properties owned or maintained by other disabled persons their families and carers.

Public Benefit

The Trustees consider that the activity undertaken through the provision of holiday houses for families with disabled children fulfils the requirements of the Trust's Deed and satisfies the criteria for Public Benefit. The Trust is also able to relieve families with disabled children in genuine financial need who wish to use one of the Trust's houses.

Risk Management

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

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2022

Financial review

Financial review of the position at the reporting date, 31 March 2022

The Harriet Davis Trust was able to open their properties in this financial year despite one or two lost weeks due to Covid lockdown breaks at the beginning of the season. The Trust was still impacted by the effects of the pandemic as many of our vulnerable families had to cancel bookings at the last minute due to lack of carer support or for fear of travelling. Notwithstanding the challenges in rebooking cancelled bookings to other families, the Trust still generated a reasonable trading revenue of £90,709 this year as opposed to £43,684 in the last financial year. Donations and fundraising this year amounted to £5,999. £26k was spent on essential repairs and renovations at The Wheelabout House in January 2022 which was covered by the reserve account.

Donations from individuals, organisations amounted to £5,999

Policies on reserves.

Sufficient funds should be available to allow a rolling programme of redecoration of the houses over and above normal maintenance. Reserves should be accumulated to allow improvements to the properties and be sufficient to permit speedy replacement of equipment as required. This is of vital importance as families rely on the availability of the special equipment to enable them to care for the disabled children. The reserves should also be sufficient to allow the Trust to meet its obligations in the event of loss of income from any of its holiday houses.

At the commencement of each financial year the Designated Household Accounts should hold

Statement of the Directors Trustees' Responsibilities

The Trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and 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 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

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2022

- 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 applicable Charities (Accounts and Reports) Regulations, 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.

Details of The Independent Examiner

Jamie James-Goddard ACA
Member of Institute of Chartered Accountants in England & Wales
Williams Lester Accountants
County Chambers, Warren Street
Tenby
Pembrokeshire
SA70 7JS

This report was approved by the board of trustees on 15 June 2022.

Mr Andrew Muskett
Chair



Harriet Davis Seaside Holiday Trust For Disabled Children

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As the charity's trustees of Harriet Davis Seaside Holiday Trust for Disabled Children you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Harriet Davis Seaside Holiday Trust for Disabled Children 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, Report and Opinion

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the accounts do 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

Signed:-



Jamie James-Goddard ACA - Independent Examiner

Chartered Accountants

Williams Lester Accountants
County Chambers, Warren Street
Tenby
Pembrokeshire
SA70 7JS

This report was signed on 15 June 2022

Harriet Davis Seaside Holiday Trust For Disabled Children

Statement of Financial Activities for the year ended 31 March 2022

| | Note | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | | 2022 £ | 2022 £ | 2022 £ | 2021 £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | 9 | 5,999 | - | 5,999 | 40,044 |
| Charitable activities | 10 | 90,709 | - | 90,709 | 43,684 |
| Other trading activities | | - | - | - | - |
| Investments | 11 | - | - | - | 969 |
| Total income | | <u>96,708</u> | <u>-</u> | <u>96,708</u> | <u>84,697</u> |
| Expenditure on: | | | | | |
| Raising funds | | 1,030 | - | 1,030 | 833 |
| Charitable activities | | 122,316 | 1,717 | 124,033 | 74,252 |
| Total expenditure | 15 | <u>123,346</u> | <u>1,717</u> | <u>125,063</u> | <u>75,085</u> |
| Net income for the year | | <u>(26,638)</u> | <u>(1,717)</u> | <u>(28,355)</u> | <u>9,612</u> |
| Net income after transfers | | <u>(26,638)</u> | <u>(1,717)</u> | <u>(28,355)</u> | <u>9,612</u> |
| Net movement in funds | | <u>(26,638)</u> | <u>(1,717)</u> | <u>(28,355)</u> | <u>9,612</u> |
| Reconciliation of funds:- | | | | | |
| Total funds brought forward | | 363,721 | 1,269,468 | 1,633,189 | 1,623,575 |
| Total funds carried forward | | <u>337,083</u> | <u>1,267,751</u> | <u>1,604,834</u> | <u>1,633,187</u> |

Harriet Davis Seaside Holiday Trust For Disabled Children

Analysis of prior year total funds

| | Note | Prior Year Unrestricted Funds 2021 £ | Prior Year Restricted Funds 2021 £ | Prior Year Total Funds 2021 £ |
|--------------------------------------|------|--|--|--|
| Income & Endowments from: | | | | |
| Donations & Legacies | 9 | 40,044 | - | 40,044 |
| Charitable activities | 10 | 43,684 | - | 43,684 |
| Other trading activities | | - | - | - |
| Investments | 11 | 969 | - | 969 |
| Total income | | <u>84,697</u> | <u>-</u> | <u>84,697</u> |
| Expenditure on: | | | | |
| Raising funds | | 833 | - | 833 |
| Charitable activities | | 71,962 | 2,290 | 74,252 |
| Total expenditure | 15 | <u>72,795</u> | <u>2,290</u> | <u>75,085</u> |
| Net income for the year | | 11,901 | (2,290) | 9,612 |
| Transfers between funds | | - | - | - |
| Net income after transfers | | <u>11,901</u> | <u>(2,290)</u> | <u>9,612</u> |
| Reconciliation of funds:- | | | | |
| Total funds brought forward | | 351,817 | 1,271,758 | 1,623,575 |
| Total funds carried forward | | <u>363,718</u> | <u>1,269,468</u> | <u>1,633,187</u> |

Harriet Davis Seaside Holiday Trust For Disabled Children

Movements in revenue and capital funds for the year ended 31 March 2022

Revenue accumulated funds

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Last year Total Funds 2021 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 363,721 | 1,269,468 | 1,633,189 | 1,623,575 |
| Recognised gains and losses before transfers | <u>(26,638)</u> | <u>(1,717)</u> | <u>(28,355)</u> | <u>9,612</u> |
| | 337,083 | 1,267,751 | 1,604,834 | 1,633,187 |
| | | | | |
| Closing revenue funds | <u>337,083</u> | <u>1,267,751</u> | <u>1,604,834</u> | <u>1,633,187</u> |

Summary of funds

| | Unrestricted and Designated funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Last Year Total Funds 2020 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 337,083 | 1,267,751 | 1,604,834 | 1,633,187 |
| Total funds | <u>337,083</u> | <u>1,267,751</u> | <u>1,604,834</u> | <u>1,633,187</u> |

Harriet Davis Seaside Holiday Trust For Disabled Children

Balance sheet as at 31 March 2022

| | Notes | 2022 £ | 2021 £ |
|---|-------|-------------------------|-------------------------|
| Fixed assets | | | |
| Tangible assets | 4 | 1,268,659 | 1,269,508 |
| Investments held as fixed assets | 8 | 215,100 | 215,100 |
| Total fixed assets | | <u>1,483,759</u> | <u>1,485,084</u> |
| Current assets | | | |
| Debtors | 5 | 3,077 | 4,962 |
| Cash at bank and in hand | | 145,147 | 167,016 |
| Total current assets | | <u>148,224</u> | <u>171,978</u> |
| Creditors: amounts falling due within one year | 6 | <u>(27,148)</u> | <u>(23,872)</u> |
| Net current assets | | 121,076 | 148,106 |
| The total net assets of the charity | | <u>1,604,835</u> | <u>1,633,190</u> |

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on 12 June 2022 and were signed on its behalf by:

Andrew Muskett
Chairman

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Fixtures & Fittings 20 % straight line

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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

There are no endowment funds.

Taxation

The charity is exempt from tax on its charitable activities

| 2 Numbers of full time employees or full time equivalents | 2022 | 2021 |
|---|-------------|-------------|
| The average number of total staff employed in the year was | <u>6</u> | <u>6</u> |
| <i>The estimated equivalent number of full time staff deployed in different activities in the year was:-</i> | | |
| Engaged on charitable activities | 5 | 5 |
| Engaged on management and administration | 1 | 1 |
| <i>The estimated full time equivalent number of all staff employed as above</i> | <u>6</u> | <u>6</u> |

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2022

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

3 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

4 Tangible fixed assets

| <i>Current Year</i> | Freehold property | Long leasehold Property | Fixtures & Fittings | Total |
|-------------------------|----------------------|-------------------------------|------------------------|------------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2021 | 1,068,756 | 285,277 | 239,272 | 1,593,305 |
| Additions | - | - | 518 | 518 |
| At 31 March 2022 | 1,068,756 | 285,277 | 239,790 | 1,593,823 |
| Depreciation | | | | |
| At 1 April 2021 | 52,631 | 38,802 | 231,888 | 323,321 |
| Charge for the year | - | - | 1,843 | 1,843 |
| At 31 March 2022 | 52,631 | 38,802 | 233,731 | 325,164 |
| Net book value | | | | |
| At 31 March 2022 | 1,016,125 | 246,475 | 6,059 | 1,268,659 |
| At 31 March 2021 | 1,016,125 | 246,475 | 7,384 | 1,269,984 |

5 Debtors

| | 2022 | 2021 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and accrued income | 605 | 2,380 |
| Other debtors | 2,472 | 2,582 |
| | 3,077 | 4,962 |

6 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 10,699 | 6,391 |
| Accruals | 16,515 | 17,415 |
| PAYE, NIC VAT and other taxes | - | - |
| | 27,148 | 23,872 |

7 Loans to trustees included in debtors

There were no loans in the reporting period or the preceding period

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2022

8 Movement in funds

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total Funds £ |
|--------------------------------------|----------------------------|--------------------------|--------------------------|---------------------|
| At 31 March 2022 | | | | |
| Tangible Fixed Assets | 908 | - | 1,267,751 | 1,268,659 |
| Investments at valuation:- | | | | |
| <i>Fixed asset investments</i> | 215,100 | - | - | 215,100 |
| <i>Programme related investments</i> | - | - | - | - |
| Current Assets | 148,224 | - | - | 148,224 |
| Current Liabilities | (27,148) | - | - | (27,148) |
| | 337,084 | - | 1,267,751 | 1,604,835 |

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total Funds £ |
|-------------------------|----------------------------|--------------------------|--------------------------|---------------------|
| At 1 April 2021 | | | | |
| Tangible Fixed Assets | 515 | - | 1,269,469 | 1,269,984 |
| Fixed asset investments | 215,100 | - | - | 215,100 |
| Current Assets | 157,978 | - | - | 171,978 |
| Current Liabilities | (23,872) | - | - | (23,872) |
| | 349,721 | - | 1,269,469 | 1,633,190 |

| | Funds brought forward from 2021 £ | Movement in funds in 2022 £ | Transfers between funds in 2022 £ | Funds carried forward to 2022 £ |
|--|---|-----------------------------------|--|--|
|--|---|-----------------------------------|--|--|

Unrestricted and designated funds:-

Unrestricted funds

| | | | | |
|-----------------------------|---------|----------|---|---------|
| General fund | 263,719 | (26,638) | - | 237,081 |
| Harriet's House | 5,000 | - | - | 5,000 |
| Giltar view | 5,000 | - | - | 5,000 |
| The Wheelabout | 10,000 | - | - | 10,000 |
| Caerwen | 5,000 | - | - | 5,000 |
| Management & Administration | 25,000 | - | - | 25,000 |
| Development project | 10,000 | - | - | 10,000 |
| Capital Expenditure | 15,000 | - | - | 15,000 |
| Repairs & Renewals | 20,000 | - | - | 20,000 |
| Kendora | 5,000 | - | - | 5,000 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2022

| | | | | |
|---|------------------|-----------------|----------|------------------|
| Total unrestricted and designated funds | 363,719 | (26,638) | - | 337,081 |
| Restricted funds:- | | | | |
| Restricted funds | | - | - | - |
| Harriet's House | 246,605 | (1,717) | - | 244,888 |
| Giltar view | 244,493 | - | - | 244,493 |
| The Wheelabout | 526,008 | - | - | 526,008 |
| Caerwen | 252,362 | - | - | 252,362 |
| Total restricted funds | 1,269,468 | (1,717) | - | 1,267,751 |
| TOTAL FUNDS | 1,633,187 | (28,355) | | 1,604,835 |

Analysis of movements in funds over the year as shown in Note

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|---------------|------------------|----------------------------|----------------------|
| | 2022 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ |
| Unrestricted and designated funds:- | | | | |
| General fund | 96,708 | (123,346) | - | (26,638) |
| Restricted funds:- | | | | |
| Restricted Fixed Asset Funds | - | (2,290) | - | (2,290) |
| | 96,708 | (125,636) | - | (28,928) |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

9 Donations, Grants and Legacies

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|---|--|--|--|--|
| Donations and gifts from individuals | | | | |
| Small donations individually less than £1000 | 4,091 | - | 4,091 | 8,425 |
| Pembrokeshire County Council | - | - | - | - |
| HMRC JRS | 648 | - | 648 | - |
| Other | 1,260 | - | 1,260 | - |
| Total donations and gifts from individuals | 5,999 | - | 4,739 | 8,425 |

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

| | Prior Year Unrestricted Funds 2021 £ | Prior Year Restricted Funds 2021 £ | Prior Year Total Funds 2021 £ |
|------------|--|--|--|
| Prior year | 8,425 | - | 8,425 |

10 Total Income from charitable activities

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|---|--|--|--|--|
| <i>Current year</i> | | | | |
| Total income from charitable trading | 90,709 | - | 90,709 | 43,684 |
| Total from charitable activities | 90,709 | - | 90,709 | 43,684 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

11 Investment income

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Bank Interest Receivable | - | - | - | 969 |
| Total investment income | - | - | - | 969 |

12 Expenditure on charitable activities - Direct spending

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Gross wages and salaries - charitable activities | 36,439 | - | 36,439 | 29,112 |
| Defined benefit pension costs - charitable activities | 198 | - | 198 | 288 |
| Marketing and advertising of charitable services | 1,609 | - | 1,609 | 724 |
| Management fees | 1,030 | - | 1,030 | 833 |
| Total direct spending | 39,276 | - | 39,276 | 30,957 |

13 Support costs for charitable activities

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Premises Expenses | | | | |
| Rates and water charges | 1,921 | - | 1,921 | (246) |
| Rent | 210 | - | 210 | 1,305 |
| Light heat and power | 11,896 | - | 11,896 | 9,630 |
| Cleaning and waste management | 4,740 | - | 4,740 | 1,766 |
| Premises repairs, renewals and maintenance | 54,313 | - | 54,313 | 17,163 |
| Property insurance | 4,781 | - | 4,781 | 3,969 |
| Administrative overheads | | | | |
| Telephone, fax and internet | 1,892 | - | 1,892 | 1,900 |
| Postage | 8 | - | 8 | 36 |
| Stationery and printing | 229 | - | 229 | 269 |
| Subscriptions | 444 | - | 444 | 30 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

| | | | | |
|--------------------|-----|---|-----|-----|
| Computer expenses | 301 | - | 301 | 194 |
| Licences & Permits | 677 | - | 677 | 985 |
| Staff welfare | 183 | - | 183 | 157 |
| Staff training | - | - | - | 60 |

Professional fees paid to advisors other than the auditor or examiner

| | | | | |
|---|-------|---|-------|-------|
| Accountancy fees other than examination or audit fees | 1,342 | - | 1,342 | 3,526 |
|---|-------|---|-------|-------|

Financial costs

| | | | | |
|--|-----|-------|-------|-------|
| Bank charges | 107 | - | 107 | 108 |
| Depreciation & Amortisation in total for | 126 | 1,717 | 1,843 | 2,376 |

| | | | | |
|--|---------------|--------------|---------------|---------------|
| Support costs before reallocation | 83,170 | 1,717 | 84,887 | 43,228 |
|--|---------------|--------------|---------------|---------------|

| | | | | |
|---|---------------|--------------|---------------|---------------|
| Total support costs - Current Year | 83,170 | 1,717 | 84,887 | 43,228 |
|---|---------------|--------------|---------------|---------------|

14 Other Expenditure - Governance costs

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Independent Examiner's fees | 900 | - | 900 | 900 |
| Total Governance costs | 900 | - | 900 | 900 |

15 Total Charitable expenditure

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Total direct spending | 39,276 | - | 39,276 | 30,957 |
| Total support costs | 83,170 | 1,717 | 84,887 | 43,228 |
| Total Governance costs | 900 | - | 900 | 900 |
| Total charitable expenditure | 123,346 | 1,717 | 125,063 | 75,085 |

16 Related party transactions

There were no related party transactions to report within the year.

HARRIET DAVIS SEASIDE HOLIDAY TRUST FOR DISABLED CHILDREN

England & Wales - Charity number 1015096

Accounts

The Charity Registration Number is :- 1015096

**Harriet Davis Seaside Holiday Trust For
Disabled Children**

Report and Accounts

31st March 2021

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended March 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Harriet Davis Seaside Holiday Trust For Disabled Children

The charity is also known by its operating name, Harriet Davis Seaside Holiday Trust For Disabled Children.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1015096.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2021

The registered address:

Lewis Ballard BBB Ltd
County Chambers, Warren St, Tenby
Pembrokeshire, SA70 7JS

The Trustees in office on the date the report was approved were:-

Mr. Andrew Muskett
Mrs Susan Catherine Davis MBE
Mr Ieuan Rowell
Mrs Josephine Blackburn
Mr Graham Blackburn
Mrs Lorraine Jones
Mr Jonathan Webb
Mr Malcolm Melhuish

Objects and activities of the charity

Events and charitable activities for the public benefit

The objective of the Charitable unincorporated Organisation is to relieve disabled children and in particular to purchase and lease established equipment and maintain a property or properties in seaside holiday locations suitably constructed or adapted to enable disabled children their families and carers to enjoy the benefits of seaside holidays. To provide holidays in properties owned or maintained by the Trust at less than economic rates to disabled children and their families, where evidence of need exists. For the purposes of the Trust Deed, eligible beneficiaries shall be persons up to the age of twenty-one exceptionally the Trustees may permit use of properties owned or maintained by other disabled persons their families and carers.

Public Benefit

The Trustees consider that the activity undertaken through the provision of holiday houses for families with disabled children fulfils the requirements of the Trust's Deed and satisfies the criteria for Public Benefit. The Trust is also able to relieve families with disabled children in genuine financial need who wish to use one of the Trust's houses.

Risk Management

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

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2021

Financial review

Financial review of the position at the reporting date, 31 March 2021

Due to the Covid19 global pandemic and subsequent Government lockdown restrictions, The Harriet Davis Trust was only able to operate for a total of seven weeks in this financial period. The income was supported by a claim to Welsh Government Resilience Fund and a successful claim to Schofield's Insurance for business interruption. Three members of staff benefitted from the UK Government Furlough scheme from April to July 2020 and again from January to April 2021. A furlough claim was also made for the Trust Administrator for 31 days in January 2021.

Donations from individuals, organisations amounted to £40,044

The cost repairs and renewals amounted to £17,163 (2020: £48,626) which included continued refurbishment of Kendora and various equipment replacements across all properties.

Policies on reserves.

Sufficient funds should be available to allow a rolling programme of redecoration of the houses over and above normal maintenance. Reserves should be accumulated to allow improvements to the properties and be sufficient to permit speedy replacement of equipment as required. This is of vital importance as families rely on the availability of the special equipment to enable them to care for the disabled children. The reserves should also be sufficient to allow the Trust to meet its obligations in the event of loss of income from any of its holiday houses.

At the commencement of each financial year the Designated Household Accounts should hold

Statement of the Directors Trustees' Responsibilities

The Trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and 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 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.

Harriet Davis Seaside Holiday Trust For Disabled Children

Trustees' Annual Report for the year ended 31 March 2021

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 applicable Charities (Accounts and Reports) Regulations, 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.

Details of The Independent Examiner

Jamie James-Goddard ACA
Member of Institute of Chartered Accountants in England & Wales
Lewis Ballard BBB Ltd
County Chambers, Warren Street
Tenby
Pembrokeshire
SA70 7JS

This report was approved by the board of trustees on 26 November 2021.

Mr Andrew Muskett
Chair



Harriet Davis Seaside Holiday Trust For Disabled Children

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As the charity's trustees of Harriet Davis Seaside Holiday Trust for Disabled Children you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the Harriet Davis Seaside Holiday Trust for Disabled Children 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, Report and Opinion

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

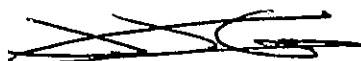
accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the accounts do 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

Signed:-



Jamie James-Goddard ACA - Independent Examiner

Institute of Chartered Accountants in England & Wales

Lewis Ballard BBB Ltd
County Chambers, Warren Street
Tenby
Pembrokeshire
SA70 7JS

This report was signed on 26 November 2021

Harriet Davis Seaside Holiday Trust For Disabled Children

Statement of Financial Activities for the year ended 31 March 2021

| | Note | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | | 2021 £ | 2021 £ | 2021 £ | 2020 £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | 9 | 40,044 | - | 40,044 | 3,984 |
| Charitable activities | 10 | 43,684 | - | 43,684 | 60,100 |
| Other trading activities | | - | - | - | - |
| Investments | 11 | 969 | - | 969 | 1,281 |
| Total income | | <u>84,697</u> | <u>-</u> | <u>84,697</u> | <u>65,365</u> |
| Expenditure on: | | | | | |
| Raising funds | | 833 | - | 833 | - |
| Charitable activities | 14 | 71,962 | 2,290 | 74,252 | 129,614 |
| Total expenditure | | <u>72,795</u> | <u>2,290</u> | <u>75,085</u> | <u>129,614</u> |
| Net income for the year | | <u>11,902</u> | <u>(2,290)</u> | <u>9,612</u> | <u>(64,249)</u> |
| Net income after transfers | | <u>11,902</u> | <u>(2,290)</u> | <u>9,612</u> | <u>(64,249)</u> |
| Net movement in funds | | <u>11,902</u> | <u>(2,290)</u> | <u>9,612</u> | <u>(64,249)</u> |
| Reconciliation of funds:- | | | | | |
| Total funds brought forward | | 351,817 | 1,271,758 | 1,623,575 | 1,687,824 |
| Total funds carried forward | | <u>363,719</u> | <u>1,269,468</u> | <u>1,633,187</u> | <u>1,623,575</u> |

Harriet Davis Seaside Holiday Trust For Disabled Children

Analysis of prior year total funds

| | Note | Prior Year Unrestricted Funds 2020 £ | Prior Year Restricted Funds 2020 £ | Prior Year Total Funds 2020 £ |
|--------------------------------------|------|--|--|--|
| Income & Endowments from: | | | | |
| Donations & Legacies | 9 | 3,984 | - | 3,984 |
| Charitable activities | 10 | 60,100 | - | 60,100 |
| Other trading activities | | - | - | - |
| Investments | 11 | 1,281 | - | 1,281 |
| Total Income | | 65,365 | - | 65,365 |
| Expenditure on: | | | | |
| Raising funds | | - | - | - |
| Charitable activities | 14 | 111,080 | 18,534 | 129,614 |
| Total expenditure | | 111,080 | 18,534 | 129,614 |
| Net income for the year | | (45,716) | (18,534) | (64,249) |
| Transfers between funds | | - | - | - |
| Net income after transfers | | (45,716) | (18,534) | (64,249) |
| Reconciliation of funds:- | | | | |
| Total funds brought forward | | 397,532 | 1,290,292 | 1,687,824 |
| Total funds carried forward | | 351,816 | 1,271,758 | 1,623,575 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Movements in revenue and capital funds for the year ended 31 March 2021

Revenue accumulated funds

| | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Last year Total Funds 2020 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 351,817 | 1,271,758 | 1,623,575 | 1,687,824 |
| Recognised gains and losses before transfers | <u>11,902</u> | <u>(2,290)</u> | <u>9,612</u> | <u>(64,249)</u> |
| | 363,719 | 1,269,468 | 1,633,187 | 1,623,575 |
| Closing revenue funds | <u>363,719</u> | <u>1,269,468</u> | <u>1,633,187</u> | <u>1,623,575</u> |

Summary of funds

| | Unrestricted and Designated funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Last Year Total Funds 2020 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 363,719 | 1,269,468 | 1,633,187 | 1,623,575 |
| Total funds | <u>363,719</u> | <u>1,269,468</u> | <u>1,633,187</u> | <u>1,623,575</u> |

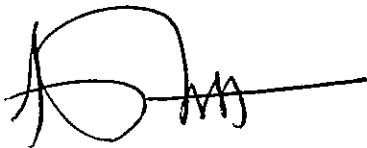
Harriet Davis Seaside Holiday Trust For Disabled Children

Balance sheet as at 31 March 2021

| | Notes | 2021 £ | 2020 £ |
|---|-------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 4 | 1,269,984 | 1,271,811 |
| Investments held as fixed assets | 8 | 215,100 | 215,100 |
| Total fixed assets | | <u>1,485,084</u> | <u>1,486,911</u> |
| Current assets | | | |
| Debtors | 5 | 4,962 | 2,582 |
| Cash at bank and in hand | | 167,016 | 155,396 |
| Total current assets | | <u>171,978</u> | <u>157,978</u> |
| Creditors: amounts falling due within one year | 6 | <u>(23,872)</u> | <u>(21,314)</u> |
| Net current assets | | 148,106 | 136,664 |
| The total net assets of the charity | | <u>1,633,190</u> | <u>1,623,575</u> |

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 November 2021 and were signed on its behalf by:



Andrew Muskett
Chairman

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Tangible fixed assets

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

| | |
|---------------------|--------------------|
| Fixtures & Fittings | 20 % straight line |
|---------------------|--------------------|

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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

There are no endowment funds.

Taxation

The charity is exempt from tax on its charitable activities

| | | |
|---|-----------------|-----------------|
| 2 Numbers of full time employees or full time equivalents | 2021 | 2020 |
| The average number of total staff employed in the year was | <u>6</u> | <u>7</u> |
| <i>The estimated equivalent number of full time staff deployed in different activities in the year was:-</i> | | |
| Engaged on charitable activities | 5 | 5 |
| Engaged on management and administration | 1 | 2 |
| <i>The estimated full time equivalent number of all staff employed as above</i> | <u>6</u> | <u>7</u> |

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2021

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

3 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

4 Tangible fixed assets

| <i>Current Year</i> | Freehold property | Long leasehold Property | Fixtures & Fittings | Total |
|-------------------------|----------------------|-------------------------------|------------------------|------------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2020 | 1,068,756 | 285,277 | 238,723 | 1,592,756 |
| Additions | - | - | 549 | 549 |
| At 31 March 2021 | 1,068,756 | 285,277 | 239,272 | 1,593,305 |
| Depreciation | | | | |
| At 1 April 2020 | 52,631 | 38,802 | 229,512 | 320,945 |
| Charge for the year | - | - | 2,376 | 2,376 |
| At 31 March 2021 | 52,631 | 38,802 | 231,888 | 323,321 |
| Net book value | | | | |
| At 31 March 2021 | 1,016,125 | 246,475 | 7,384 | 1,269,984 |
| At 31 March 2020 | 1,016,125 | 246,475 | 9,211 | 1,271,811 |

5 Debtors

| | 2021 | 2020 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and accrued income | 2,380 | - |
| Other debtors | 2,582 | 2,582 |
| | 4,962 | 2,582 |

6 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|-------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 6,391 | 4,799 |
| Accruals | 17,415 | 16,515 |
| PAYE, NIC VAT and other taxes | - | - |
| | 23,872 | 21,314 |

7 Loans to trustees included in debtors

There were no loans in the reporting period or the preceding period

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2021

8 Movement in funds

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total Funds £ |
|--------------------------------------|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
| At 31 March 2021 | | | | |
| Tangible Fixed Assets | | - | 1,269,984 | 1,269,984 |
| Investments at valuation:- | | | | |
| <i>Fixed asset investments</i> | 215,100 | - | - | 215,100 |
| <i>Programme related investments</i> | - | - | - | - |
| Current Assets | 171,978 | | | 171,978 |
| Current Liabilities | (23,872) | - | - | (23,872) |
| | 363,206 | - | 1,269,984 | 1,633,190 |
| At 1 April 2020 | | | | |
| Tangible Fixed Assets | - | - | 1,271,811 | 1,271,811 |
| Fixed asset investments | 215,100 | - | - | 215,100 |
| Current Assets | 157,978 | - | - | 157,978 |
| Current Liabilities | (21,314) | - | - | (21,314) |
| | 351,764 | - | 1,271,811 | 1,623,575 |
| | Funds brought forward from 2020 | Movement in funds in 2021 | Transfers between funds in 2021 | Funds carried forward to 2022 |
| | £ | £ | £ | £ |

Unrestricted and designated funds:-

Unrestricted funds

| | | | | |
|-----------------------------|---------|--------|---|---------|
| General fund | 251,817 | 11,902 | - | 263,719 |
| Harriet's House | 5,000 | - | - | 5,000 |
| Giltar view | 5,000 | - | - | 5,000 |
| The Wheelabout | 10,000 | - | - | 10,000 |
| Caerwen | 5,000 | | | 5,000 |
| Management & Administration | 25,000 | | | 25,000 |
| Development project | 10,000 | | | 10,000 |
| Capital Expenditure | 15,000 | | | 15,000 |
| Repairs & Renewals | 20,000 | | | 20,000 |
| Kendora | 5,000 | | | 5,000 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Notes to the Accounts for the year ended 31 March 2021

| | | | | |
|---|------------------|--------------|---|------------------|
| Total unrestricted and designated funds | 351,817 | 11,902 | - | 363,719 |
| <i>Restricted funds:-</i> | | | | |
| Restricted funds | | - | - | - |
| Harriet's House | 248,895 | (2,290) | - | 246,605 |
| Giltar view | 244,493 | - | - | 244,493 |
| The Wheelabout | 526,008 | - | - | 526,008 |
| Caerwen | 252,362 | - | - | 252,362 |
| Total restricted funds | 1,271,758 | (2,290) | - | 1,269,468 |
| TOTAL FUNDS | 1,623,575 | 9,612 | | 1,633,187 |

Analysis of movements in funds over the year as shown in Note

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|---------------|-----------------|----------------------------|----------------------|
| | 2021 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ |
| <i>Unrestricted and designated funds:-</i> | | | | |
| General fund | 84,697 | (72,795) | - | 11,902 |
| <i>Restricted funds:-</i> | | | | |
| Restricted Fixed Asset Funds | - | (2,290) | - | (2,290) |
| | 84,697 | (75,085) | - | 9,612 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

9 Donations, Grants and Legacies

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Donations and gifts from individuals | | | | |
| Small donations individually less than £1000 | 8,425 | - | 8,425 | 3,984 |
| Pembrokeshire County Council | 26,000 | | 26,000 | - |
| HMRC JRS | 5,619 | | 5,619 | - |
| Total donations and gifts from individuals | 40,044 | - | 40,044 | 3,984 |

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

| | Prior Year Unrestricted Funds | Prior Year Restricted Funds | Prior Year Total Funds |
|------------|-------------------------------------|-----------------------------------|---------------------------|
| | 2020 | 2020 | 2020 |
| | £ | £ | £ |
| Prior year | 3,984 | - | 3,984 |

10 Total Income from charitable activities

| <i>Current year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Total income from charitable trading | 43,684 | - | 43,684 | 60,100 |
| Total from charitable activities | 43,684 | - | 43,684 | 60,100 |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of Income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

11 Investment income

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Bank Interest Receivable | 969 | - | 969 | 1,281 |
| Total investment income | 969 | - | 969 | 1,281 |

12 Expenditure on charitable activities - Direct spending

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Gross wages and salaries - charitable activities | 29,112 | - | 29,112 | 22,719 |
| Marketing and advertising of charitable services | 724 | - | 724 | 1,167 |
| Total direct spending B2a | 30,124 | - | 30,124 | 23,954 |

13 Support costs for charitable activities

| <i>Current Year</i> | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--|---------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| <i>Employee costs not included in direct costs</i> | | | | |
| <i>Premises Expenses</i> | | | | |
| Rates and water charges | (246) | - | (246) | 2,812 |
| Light heat and power | 9,630 | - | 9,630 | 11,785 |
| Cleaning and waste management | 1,766 | - | 1,766 | 13,442 |
| Premises repairs, renewals and maintenance | 17,163 | - | 17,163 | 48,626 |
| Security | - | - | - | - |
| <i>Administrative overheads</i> | | | | |
| Telephone, fax and Internet | 1,900 | - | 1,900 | - |
| Postage | 36 | - | 36 | - |
| Stationery and printing | 269 | - | 269 | 1,029 |
| Subscriptions | 30 | - | 30 | - |

Harriet Davis Seaside Holiday Trust For Disabled Children

Detailed analysis of income and expenditure for the year ended 31 March 2021 as required by the SORP 2015

| | | | | |
|----------------|-----|---|-----|---|
| Staff training | 157 | - | 157 | - |
| Hospitality | 60 | - | 60 | - |

Professional fees paid to advisors other than the auditor or examiner

| | | | | |
|---|-------|---|-------|-------|
| Accountancy fees other than examination or audit fees | 3,526 | - | 3,526 | 1,828 |
|---|-------|---|-------|-------|

Financial costs

| | | | | |
|--|-----|-------|-------|--------|
| Bank charges | 108 | - | 108 | 203 |
| Depreciation & Amortisation in total for | 86 | 2,290 | 2,376 | 18,552 |

| | | | | |
|--|---------------|--------------|---------------|----------------|
| Support costs before reallocation | 40,938 | 2,290 | 43,228 | 104,460 |
|--|---------------|--------------|---------------|----------------|

| | | | | |
|---|---------------|--------------|---------------|----------------|
| Total support costs - Current Year | 40,938 | 2,290 | 43,228 | 104,460 |
|---|---------------|--------------|---------------|----------------|

14 Total Charitable expenditure

| | Current year | Current year | Current year | Prior Year |
|-------------------------------------|---------------|--------------|---------------|----------------|
| | Unrestricted | Restricted | Total Funds | Total Funds |
| | Funds | Funds | | |
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Total direct spending | 30,124 | - | 30,124 | 23,954 |
| Total support costs | 40,938 | 2,290 | 43,228 | 104,460 |
| Total Governance costs | 900 | - | 900 | 1,200 |
| Total charitable expenditure | 71,962 | 2,290 | 74,252 | 129,614 |

15 Related party transactions

There were no related party transactions to report within the year.