

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		<u>100,832</u>	<u>-</u>	<u>100,832</u>
Expenditure on:				
Direct spending		48,701	-	48,701
Charitable activities		59,124	1,717	60,841
Governance costs		975	-	975
Total expenditure	15	<u>108,800</u>	<u>1,717</u>	<u>110,517</u>
Net income for the year		(7,969)	(1,717)	(9,685)
Transfers between funds		-	-	-
Net income after transfers		<u>(7,969)</u>	<u>(1,717)</u>	<u>(9,685)</u>
Net movement in funds		<u>(7,969)</u>	<u>(1,717)</u>	<u>(9,685)</u>
Reconciliation of funds:-				
Total funds brought forward		245,510	1,310,225	1,555,735
Total funds carried forward		<u>237,541</u>	<u>1,308,508</u>	<u>1,546,050</u>

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

	2025	2024
2 Numbers of full time employees or full time equivalents		
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
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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
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TOTAL FUNDS	1,546,051	38,465	-	1,584,515
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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

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>	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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total 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 Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total 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.