

# SEFTON CHILDRENS TRUST

England & Wales · Charity number 1016643

## Details

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|             |   |
|-------------|---|
| Other names | SEFTON CHILDRENS HOLIDAY FUND, SEFTON CHILDRENS TRUST   |
| Status      | Registered  |
| Legal form  | Other   |
| Registered  | 1993-01-28  |
| Register    | <a href="#">View on the Charity Commission register</a> |

## Contact

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|         |  |
|---------|--|
| Address | 26 Brooks Road<br>Formby<br>Liverpool<br>L37 2JL   |
| Phone   | 07967597526  |
| Email   | <a href="mailto:contactus@seftonchildrenstrust.org">contactus@seftonchildrenstrust.org</a> |
| Website | <a href="http://www.seftonchildrenstrust.org">www.seftonchildrenstrust.org</a>             |

## Activities

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**Objects:** TO PROVIDE HOLIDAYS FOR UNDERPRIVILEGED CHILDREN IN THE SEFTON AREA OF MERSEYSIDE AND THEREBY ADVANCE THEIR EDUCATION THROUGH THEIR LEISURE TIME ACTIVITIES, SO THAT THEY MIGHT GROW TO MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY

**Activities:** Provides holiday/residential experiences for young people from families who are experiencing difficulties. We aim to build relationships, deliver educational and recreational programmes for personal and social development. We have parties, provide hampers, visit the pantomime and other theatre visits when possible.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** SEFTON AREA OF MERSEYSIDE
- Sefton

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-04-05 | £50,685 | £34,595     | -      | -         |
| 2024-04-05 | £41,598 | £60,841     | -      | -         |
| 2023-04-05 | £50,493 | £61,672     | -      | -         |
| 2022-04-05 | £25,109 | £26,985     | -      | -         |
| 2021-04-05 | £27,430 | £11,647     | -      | -         |

## Trustees

| Name                | Role  | Appointed  |
|---------------------|-------|------------|
| <b>Chloe Huyton</b> | Chair | 2019-04-30 |
| ADELE MADDOCKS      |       | 1993-04-01 |
| Anna Patterson      |       | 2024-05-21 |
| Annette Taylor      |       | 2019-04-30 |
| Anona Kelly         |       | 1986-08-01 |
| Calum Taylor        |       | 2024-05-21 |
| Claire Bennett      |       | 2019-04-30 |
| Kelly Dean-Sheekey  |       | 1997-04-01 |
| Melanie Gillam      |       | 2022-04-06 |
| NEIL MCCASKILL      |       | 2013-01-18 |

**SEFTON CHILDRENS TRUST**

England & Wales - Charity number 1016643

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# Accounts

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**SEFTON CHILDRENS TRUST**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2025**

Charity registration number 1016643

# SEFTON CHILDRENS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Ms C Bennett  
Ms C Huyton  
Mrs A Kelly  
Ms A Maddocks  
Mr N McCaskill  
Mrs K A Dean-Sheekey  
Ms A Taylor  
Ms M Gillam  
Mr C Taylor (Appointed 21 May 2024)  
Ms A Patterson (Appointed 21 May 2024)

**Charity number (England and Wales)** 1016643

### Independent examiner

Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

# SEFTON CHILDRENS TRUST

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# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 5 APRIL 2025***

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The trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charity aims to provide support and respite for families experiencing difficulties.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described above, meet the necessary criteria.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

In terms of our activities for the year, we have three main events: Christmas family fun day, Easter egg delivery and the summer residential.

Firstly, our Christmas Family Day in January 2025 where all families and siblings were invited to the Plaza Community Cinema in Crosby to watch an age appropriate film. This was followed by a meal at Nicola's restaurant for all the family to enjoy. Secondly, we obtained a donation of Easter Eggs for all our families which are Trustees delivered to each address during the Easter Break.

Lastly and most importantly, in July 2024 we embarked on our summer residential - ordinarily, we take 64-72 children away on a 8 day residential (Saturday - Saturday). Due to the tough fundraising climate, we were forced to downsize this year and as a result had to turn some children away from our residential. We took 48 children to Manor Adventure in Shropshire (where we have been attending for close to 20 years) for 5 days in July 2024 (Monday - Friday).

The Committee have worked hard in the current year and forecast that we will be able to increase the numbers to 56 children in Summer 2025 for Monday - Saturday (ie, a 6 day residential). This will allow the Trust to build up reserves (see Reserves Policy) to better forecast how many children we can take for 2026 and future years.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2025**

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### **Treasurers' report**

As Treasurer, I would like to start by thanking the administration team of Pauline Waltho, Claire Hillier, Anne Fabb and Ian Edwards who have done an amazing job at helping our charity run behind the scene and a special thank you to my Vice Treasurer, Anona Kelly who tirelessly works to ensure we have applied for bids to help us source our income.

The people listed have devoted an enormous amount of time to help keep our files up-to-date so that they are available online at any time to our Stakeholders including but not limited to the Trustees, Charity Commission, people who have provided financial support and any person who wishes to donate. If anyone does wish to donate and have an illustration of what their money will be spent on, please reach out.

To date, apart from our stores, the only assets the Trust has are one laptop, one iPad and two printers. Every other expense is kept to a minimum as we have no paid staff or premises given we all work for Sefton Children's Trust from our own homes.

I would like to say a huge thank you to everyone who has donated to our Trust in the last 12 months, including those via Local Giving. A special thank you also goes to all of our volunteers who not only give their time on the residential but often, undergo fundraising throughout the year.

This past year has been one of the toughest years in terms of fundraising given the cost of living crisis, we have found funds much harder to come by. As a result, in May – July of 2024, we undertook a large emergency fundraising campaign to ensure a residential in 2024 could take place.

As a result, in the numbers reported below, this is inclusive of this money from our emergency fundraising campaign. We also restricted our expenses which is also inclusive within the numbers below – as such, a strong positive cashflow is reported.

We find ourselves in a much better position this time in the current year, with funds ready for a full-scale residential to be enjoyed in July 2025.

Melanie Gillam

Treasurer

### **Financial review**

The total incoming resources were £50,685 (2024: £41,598). Resources expended were £34,595 (2024: £60,841), giving a gain of £16,090 (2024: £19,243 deficit).

The balance sheet shows net assets of £31,157 (2024: £15,067).

### **Reserves policy**

The trustees have established a policy whereby the unrestricted funds of the charity should be approximately £45,000, being the amount required from grants in order to cover the committed costs of venue hire if one-off grants were not forthcoming and only received amounts from regular donations. The funds at the year end were only £31,157 and the Trustees are looking to secure extra grants for the coming year to bring the reserves to a more sustainable level.

### **Risk management**

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

### **Structure, governance and management**

The charity is controlled by its constitution adopted on 23 August 1986.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2025**

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The trustees who served during the year and up to the date of signature of the financial statements were:

Ms C Bennett

Ms C Huyton

Mrs A Kelly

Ms E Ley

(Resigned 25 April 2025)

Ms A Maddocks

Mr N McCaskill

Mrs K A Dean-Sheekey

Ms A Taylor

Ms M Gillam

Mr C Taylor

(Appointed 21 May 2024)

Ms A Patterson

(Appointed 21 May 2024)

Mr I Edwards

(Resigned 21 May 2024)

### **Recruitment and appointment of new trustees**

New Trustees can be appointed by a resolution of the existing Trustees.

### **Induction and training of new trustees**

Training and induction is provided verbally by existing Trustees.

The trustees' report was approved by the Board of Trustees.

*Melanie Gillam*

.....

Ms M Gillam

**Trustee**

Date: 12/08/2025.....

# SEFTON CHILDRENS TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SEFTON CHILDRENS TRUST

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I report to the trustees on my examination of the financial statements of Sefton Childrens Trust (the charity) for the year ended 5 April 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

*Champion*

#### **Champion TLL Limited**

P Buck FCA, DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Date: 13/08/2025.....

# SEFTON CHILDRENS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

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|   | Notes | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---|-------|------------------------------------|------------------------------------|
| <b>Income from:</b>                                   |       |                                    |                                    |
| Donations and legacies                                | 2     | 50,685                             | 41,598                             |
| <b>Total income</b>                                   |       | 50,685                             | 41,598                             |
| <b>Expenditure on:</b>                                |       |                                    |                                    |
| Charitable activities                                 | 3     | 34,595                             | 60,841                             |
| <b>Total expenditure</b>                              |       | 34,595                             | 60,841                             |
| <b>Net income/(expenditure) and movement in funds</b> |       | 16,090                             | (19,243)                           |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                    |
| Fund balances at 6 April 2024                         |       | 15,067                             | 34,310                             |
| <b>Fund balances at 5 April 2025</b>                  |       | 31,157                             | 15,067                             |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SEFTON CHILDRENS TRUST

## BALANCE SHEET

AS AT 5 APRIL 2025

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|   | Notes | 2025<br>£     | £             | 2024<br>£     | £             |
|---|-------|---------------|---------------|---------------|---------------|
| <b>Current assets</b>                                 |       |               |               |               |               |
| Debtors   | 9     | 2,000         |               | 2,000         |               |
| Cash at bank and in hand                              |       | 29,882        |               | 13,757        |               |
|   |       | <u>31,882</u> |               | <u>15,757</u> |               |
| <b>Creditors: amounts falling due within one year</b> | 10    | (725)         |               | (690)         |               |
| <b>Net current assets</b>                             |       |               | 31,157        |               | 15,067        |
|   |       |               | <u>31,157</u> |               | <u>15,067</u> |
| <b>The funds of the charity</b>                       |       |               |               |               |               |
| Unrestricted funds                                    | 11    |               | 31,157        |               | 15,067        |
|   |       |               | <u>31,157</u> |               | <u>15,067</u> |

The financial statements were approved by the trustees on .....12/08/2025.....

*Melanie Gillam*

.....  
Ms M Gillam  
**Trustee**

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 5 APRIL 2025**

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### **1 Accounting policies**

#### **Charity information**

Sefton Childrens Trust is a non incorporated charity.

#### **1.1 Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

|                     | <b>Unrestricted<br/>funds<br/>general<br/>2025<br/>£</b> | Unrestricted<br>funds<br>general<br>2024<br>£ |
|---------------------|--|---|
| Donations and gifts | 20,405   | 14,493  |
| Grants              | 30,280   | 27,105  |
|                     | <u>50,685</u>  | <u>41,598</u>                                 |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

### 2 Donations and legacies (Continued)

#### Grants receivable for core activities

|                              |               |               |
|------------------------------|---------------|---------------|
| Mersey cats                  | 4,000         | -             |
| Community link               | -             | 1,105         |
| The 1970 Trust               | 2,000         | 2,000         |
| Rathbome                     | -             | 1,000         |
| Allwyn UK                    | 6,700         | -             |
| Amelia Chadwick trust        | 1,000         | -             |
| Ellies Trust                 | 3,000         | -             |
| Four Winds trust             | 2,000         | -             |
| Merseyside Childrens Charity | 2,000         | -             |
| BBC Children in Need         | -             | 20,000        |
| Steve Morgan Foundation      | -             | 3,000         |
| Sefton Mayors Charity        | 1,500         | -             |
| Chrimes Family Trust         | 2,000         | -             |
| Next PLC                     | 1,000         | -             |
| Proven Family trust          | 900           | -             |
| Rotary Club                  | 900           | -             |
| Soroptomist                  | 600           | -             |
| Duchy of Lancaster           | 2,180         | -             |
| Other                        | 500           | -             |
|                              | <u>30,280</u> | <u>27,105</u> |

### 3 Expenditure on charitable activities

|   | Respite for<br>famillies<br>2025<br>£ | Respite for<br>famillies<br>2024<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Insurance   | 2,752                                 | 2,673                                 |
| Postage and stationery                                    | -                                     | 618                                   |
| Residential activity and trips                            | 27,399                                | 52,164                                |
| General expenses and donations                            | 3,246                                 | 4,235                                 |
| Equipment and repairs                                     | 401                                   | 394                                   |
| Bank charges  | 72                                    | 67                                    |
|   | <u>33,870</u>                         | <u>60,151</u>                         |
| <b>Share of support and governance costs (see note 4)</b> |                                       |                                       |
| Governance  | 725                                   | 690                                   |
|   | <u>34,595</u>                         | <u>60,841</u>                         |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | <u>34,595</u>                         | <u>60,841</u>                         |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

### 4 Support costs

|  | Support costs<br>£ | Governance costs<br>£ | 2025 Support costs<br>£ | Governance costs<br>£ | 2024<br>£  |
|--|--------------------|-----------------------|-------------------------|-----------------------|------------|
| Independent examination fees           | -                  | 725                   | 725                     | -                     | 690        |
|  | <u>-</u>           | <u>725</u>            | <u>725</u>              | <u>-</u>              | <u>690</u> |
|  | <u>-</u>           | <u>725</u>            | <u>725</u>              | <u>-</u>              | <u>690</u> |
| Analysed between Charitable activities | -                  | 725                   | 725                     | -                     | 690        |
|  | <u>-</u>           | <u>725</u>            | <u>725</u>              | <u>-</u>              | <u>690</u> |

### 5 Net movement in funds

|  | 2025<br>£  | 2024<br>£  |
|--|------------|------------|
| The net movement in funds is stated after charging/(crediting):                    |            |            |
| Fees payable for the independent examination of the charity's financial statements | 725        | 690        |
|  | <u>725</u> | <u>690</u> |

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

|       | 2025<br>Number | 2024<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |
|       | <u>-</u>       | <u>-</u>       |

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Debtors

|                                      | 2025<br>£    | 2024<br>£    |
|--------------------------------------|--------------|--------------|
| Amounts falling due within one year: |              |              |
| Prepayments and accrued income       | 2,000        | 2,000        |
|                                      | <u>2,000</u> | <u>2,000</u> |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

### 10 Creditors: amounts falling due within one year

|                              | 2025<br>£ | 2024<br>£ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 725       | 690       |

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 6 April<br>2024<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | At 5 April<br>2025<br>£          |
|-----------------------|----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| General funds         | 15,067                           | 50,685                              | (34,595)                            | 31,157                           |
| <b>Previous year:</b> | <b>At 6 April<br/>2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>At 5 April<br/>2024<br/>£</b> |
| General funds         | 34,310                           | 41,598                              | (60,841)                            | 15,067                           |

### 12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).











# Sefton Childrens Trust 2025 accounts for signing

Final Audit Report

2025-08-13

|                 |  |
|-----------------|--|
| Created:        | 2025-08-12                                   |
| By:             | Champion TLL (preston@championgroup.co.uk)   |
| Status:         | Signed                                       |
| Transaction ID: | CBJCHBCAABAAIHsyNNwyIVyJNj9oWYIEP69Ua01VGVdA |

## "Sefton Childrens Trust 2025 accounts for signing" History

-  Document created by Champion TLL (preston@championgroup.co.uk)  
2025-08-12 - 13:30:12 GMT
-  Document emailed to melanie@seftonchildrenstrust.org for signature  
2025-08-12 - 13:30:16 GMT
-  Document emailed to peter.buck@championgroup.co.uk for signature  
2025-08-12 - 13:30:16 GMT
-  Email viewed by peter.buck@championgroup.co.uk  
2025-08-12 - 13:30:24 GMT
-  Email viewed by melanie@seftonchildrenstrust.org  
2025-08-12 - 17:13:07 GMT
-  Signer melanie@seftonchildrenstrust.org entered name at signing as Melanie Gillam  
2025-08-12 - 17:13:50 GMT
-  Document e-signed by Melanie Gillam (melanie@seftonchildrenstrust.org)  
Signature Date: 2025-08-12 - 17:13:52 GMT - Time Source: server
-  Signer peter.buck@championgroup.co.uk entered name at signing as Champion  
2025-08-13 - 08:59:15 GMT
-  Document e-signed by Champion (peter.buck@championgroup.co.uk)  
Signature Date: 2025-08-13 - 08:59:17 GMT - Time Source: server
-  Agreement completed.  
2025-08-13 - 08:59:17 GMT

**SEFTON CHILDRENS TRUST**

England & Wales - Charity number 1016643

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# Accounts

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SEFTON CHILDRENS TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

Charity registration number 1016643

# SEFTON CHILDRENS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                      |   |
|----------------------|---|
| Trustees             | Ms C Bennett<br>Ms C Huyton<br>Mrs A Kelly<br>Ms E Ley<br>Ms A Maddocks<br>Mr N McCaskill<br>Mrs K A Dean-Sheekey<br>Ms A Taylor<br>Ms M Gillam |
| Charity number       | 1016643   |
| Independent examiner | Champion TLL Limited<br>7-9 Station Road<br>Hesketh Bank<br>Preston<br>Lancashire<br>PR4 6SN  |

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# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT

*FOR THE YEAR ENDED 5 APRIL 2024*

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The trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charity aims to provide support and respite for families experiencing difficulties.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described above, meet the necessary criteria.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

Sefton Children's Trust (SCT) began in 1984 and is wholly supported by volunteers. We provide a 3-year educational and recreational programme for up to 72 children aged 8-12 years from Sefton, who are experiencing difficulties within their own families.

Each year we provide a week long summer residential experience, enjoyed for the last few years at Manor Adventure in Shropshire. For most children this is not only their sole experience of a holiday but also a respite from their often difficult daily lives. All clothes, equipment, toiletries and food are provided.

During the residential experience the children develop confidence and team skills in a fun environment whilst enjoying the experience of being a young person. For many it is the first time they experience the opportunity to make choices and to discover talents where they can shine by being encouraged to achieve personal goals.

At Christmas time we deliver toy and food hampers to the families of the children we support, including toys and gifts for any siblings. We also provide a family day early in January with a trip to cinema (to see a movie and the video of the previous residential) and a meal at a local restaurant. Last year 160 family members, volunteers and some of our supporters joined us for the Sefton Children's Trust's family fun day.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

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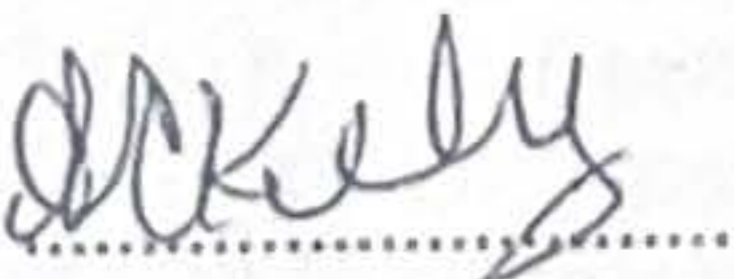
The trustee who served during the year and up to the date of signature of the financial statements were:

Ms C Bennett  
Mr J Corcoran  
Mr G Head  
Ms C Huyton  
Mrs A Kelly  
Ms E Ley  
Ms A Maddocks  
Mr V Mancuso  
Mr N McCaskill  
Ms L Ramsay  
Miss G Sandison  
Mrs K A Dean-Sheekey  
Ms A Taylor

**Recruitment and appointment of new trustees**  
New Trustees can be appointed by a resolution of the existing Trustees.

**Induction and training of new trustees**  
Training and induction is provided verbally by existing Trustees.

The trustees' report was approved by the Board of Trustee.



Mrs A Kelly  
Trustee

Date: ..... 0.10.2024

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

---

### Treasurers' report

Treasurer's Report Anona would like to thank the administration team of Mel Gillen, Sue O'Toole, Pauline Waltho and Claire Hillier, Anne Fabb, Ian Edwards and a special thank you to Ian who has done an amazing job as our bid writer.

They have all devoted an enormous amount of time behind the scenes to help me keep our files up-to-date, so that they are available on line at any time to the Trustees or Charity Commission, to people who have given us financial support and any person who wishes to donate to illustrate what their money will be spent on.

To date, apart from our stores, the only assets the Trust has are one laptop, one iPad and two printers. Every other expense is kept to a minimum as we have no paid staff or premises and we all work for Sefton Children's Trust from our own homes.

I would also like to thank everyone who donated to our Trust in the last 12 months via Local Giving.

This year we have experienced a huge dip in our fundraising and to date we have £18,899.30. As a result of this drop in donations, we have started a large emergency fund raising campaign and I am hopeful the funds will arrive in time for this year's activities.

I would now like to step down from being Treasurer and concentrate on fundraising on behalf of Sefton Children's Trust.

Mel Co Treasure          Anona Treasurer

### Financial review

The total incoming resources were £41,598 (2023: £50,493). Resources expended were £60,841 (2023: £61,732), giving a deficit of £19,243 (2023: £11,239 deficit).

The balance sheet shows net assets of £15,067 (2023: £34,310).

### Reserves policy

The trustees have established a policy whereby the unrestricted funds of the charity should be approximately £45,000, being the amount required from grants in order to cover the committed costs of venue hire if one-off grants were not forthcoming and only received amounts from regular donations. The funds at the year end were only £15,067 and the Trustees are looking to secure extra grants for the coming year to bring the reserves to a more sustainable level.

### Risk management

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

### Structure, governance and management

The charity is controlled by its constitution adopted on 23 August 1986.

# SEFTON CHILDRENS TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SEFTON CHILDRENS TRUST

---

I report to the trustees on my examination of the financial statements of Sefton Childrens Trust (the charity) for the year ended 5 April 2024.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

### Independent examiner's statement


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Champlon TLL Limited

P Buck FCA, DChA  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Dated: 9/10/2024

# SEFTON CHILDRENS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

|  | Notes | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|--|-------|------------------------------------|------------------------------------|
| <b>Income from:</b>                          |       |                                    |                                    |
| Donations and legacies                       | 2     | 41,598                             | 50,493                             |
| <b>Total income</b>                          |       | <u>41,598</u>                      | <u>50,493</u>                      |
| <b>Expenditure on:</b>                       |       |                                    |                                    |
| Charitable activities                        | 3     | 60,841                             | 61,732                             |
| <b>Total expenditure</b>                     |       | <u>60,841</u>                      | <u>61,732</u>                      |
| <b>Net expenditure and movement in funds</b> |       | <u>(19,243)</u>                    | <u>(11,239)</u>                    |
| <b>Reconciliation of funds:</b>              |       |                                    |                                    |
| Fund balances at 6 April 2023                |       | 34,310                             | 45,549                             |
| <b>Fund balances at 5 April 2024</b>         |       | <u>15,067</u>                      | <u>34,310</u>                      |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

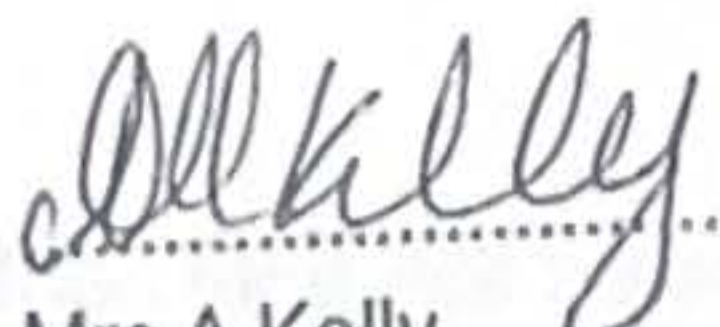
# SEFTON CHILDRENS TRUST

## BALANCE SHEET

AS AT 5 APRIL 2024

|   | Notes | 2024<br>£     | £             | 2023<br>£     | £             |
|---|-------|---------------|---------------|---------------|---------------|
| <b>Current assets</b>                                 |       |               |               |               |               |
| Debtors   | 9     | 2,000         |               | 2,000         |               |
| Cash at bank and in hand                              |       | 13,757        |               | 32,970        |               |
|   |       | <u>15,757</u> |               | <u>34,970</u> |               |
| <b>Creditors: amounts falling due within one year</b> | 10    | (690)         |               | (660)         |               |
| <b>Net current assets</b>                             |       |               | 15,067        |               | 34,310        |
| <b>Net assets excluding pension liability</b>         |       |               | 15,067        |               | 34,310        |
|   |       |               | <u>15,067</u> |               | <u>34,310</u> |
| <b>The funds of the charity</b>                       |       |               |               |               |               |
| Unrestricted funds                                    |       |               | 15,067        |               | 34,310        |
|   |       |               | <u>15,067</u> |               | <u>34,310</u> |

The financial statements were approved by the trustee on 9-10-2024

  
 Mrs A Kelly  
 Trustee

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

---

### 1 Accounting policies

#### Charity Information

Sefton Childrens Trust is a non incorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

(Continued)

### 1 Accounting policies

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

|  | Unrestricted<br>funds<br>general<br>2024<br>£ | Unrestricted<br>funds<br>general<br>2023<br>£ |
|--|---|---|
| Donations and gifts                          | 14,493  | 11,993  |
| Grants                                       | 27,105  | 38,500  |
|  | <u>41,598</u>                                 | <u>50,493</u>                                 |
| <b>Grants receivable for core activities</b> |   |   |
| Community Link Foundation                    | 1,105   | 1,000   |
| The 1970 Trust                               | 2,000   | 2,000   |
| Rathbone Investment Management               | 1,000   | 1,000   |
| Steve Morgan Foundation                      | 3,000   | -   |
| BBC Children in Need                         | 20,000  | 10,500  |
| Trusthouse Charitable Foundation             | -   | 10,000  |
| Duchy of Lancaster                           | -   | 5,000   |
| Other  | -   | 9,000   |
|  | <u>27,105</u>                                 | <u>38,500</u>                                 |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

### 3 Expenditure on charitable activities

|   | Respite for<br>famillies<br>2024<br>£ | Respite for<br>famillies<br>2023<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Insurance   | 2,673                                 | 2,644                                 |
| Postage and stationery                                    | 618                                   | 1,294                                 |
| Residential activity and trips                            | 52,164                                | 48,341                                |
| General expenses and donations                            | 4,235                                 | 6,300                                 |
| Equipment and repairs                                     | 394                                   | 2,419                                 |
| Bank charges  | 67                                    | 74                                    |
|   | <u>60,151</u>                         | <u>61,072</u>                         |
| <b>Share of support and governance costs (see note 4)</b> |                                       |                                       |
| Governance  | 690                                   | 660                                   |
|   | <u>60,841</u>                         | <u>61,732</u>                         |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | <u>60,841</u>                         | <u>61,732</u>                         |

### 4 Support costs

|  | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2024 Support costs<br>£ | Governance<br>costs<br>£ | 2023<br>£  |
|--|-----------------------|--------------------------|-------------------------|--------------------------|------------|
| Independent examination fees           | -                     | 690                      | 690                     | -                        | 660        |
|  | <u>-</u>              | <u>690</u>               | <u>690</u>              | <u>-</u>                 | <u>660</u> |
| Analysed between Charitable activities | -                     | 690                      | 690                     | -                        | 660        |
|  | <u>-</u>              | <u>690</u>               | <u>690</u>              | <u>-</u>                 | <u>660</u> |

### 5 Net movement in funds

The net movement in funds is stated after charging/(crediting):

|  | 2024<br>£  | 2023<br>£  |
|--|------------|------------|
| Fees payable for the independent examination of the charity's financial statements | 690        | 660        |
|  | <u>690</u> | <u>660</u> |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 7 Employees

|       | 2024<br>Number | 2023<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 9 Debtors

Amounts falling due within one year:

Prepayments and accrued income

| 2024<br>£ | 2023<br>£ |
|-----------|-----------|
| 2,000     | 2,000     |

### 10 Creditors: amounts falling due within one year

Accruals and deferred income

| 2024<br>£ | 2023<br>£ |
|-----------|-----------|
| 690       | 660       |

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|               | At 6 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | At 5 April<br>2024<br>£ |
|---------------|-------------------------|----------------------------|----------------------------|-------------------------|
| General funds | 34,310                  | 41,598                     | (60,841)                   | 15,067                  |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

### 11 Unrestricted funds

(Continued)

| Previous year: | At 6 April<br>2022 | Incoming<br>resources | Resources<br>expended | At 5 April<br>2023 |
|----------------|--------------------|-----------------------|-----------------------|--------------------|
|                | £                  | £                     | £                     | £                  |
| General funds  | 45,549             | 50,493                | (61,732)              | 34,310             |
|                | <u>          </u>  | <u>          </u>     | <u>          </u>     | <u>          </u>  |

### 12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**SEFTON CHILDRENS TRUST**

England & Wales - Charity number 1016643

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# Accounts

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**SEFTON CHILDRENS TRUST**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2023**

Charity registration number 1016643

# SEFTON CHILDRENS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |  |
|-----------------------------|--|
| <b>Trustee</b>              | Ms C Bennett<br>Mr J Corcoran<br>Mr G Head<br>Ms C Huyton<br>Mrs A Kelly<br>Ms E Ley<br>Ms A Maddocks<br>Mr V Mancuso<br>Mr N McCaskill<br>Ms L Ramsay<br>Miss G Sandison<br>Mrs K A Dean-Sheekey<br>Ms A Taylor |
| <b>Charity number</b>       | 1016643  |
| <b>Independent examiner</b> | Champion TLL Limited<br>7-9 Station Road<br>Hesketh Bank<br>Preston<br>Lancashire<br>PR4 6SN   |

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# SEFTON CHILDRENS TRUST

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| Independent examiner's report     | 4           |
| Statement of financial activities | 5           |
| Balance sheet                     | 6           |
| Notes to the financial statements | 7 - 10      |

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# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 5 APRIL 2023

---

The trustee present their annual report and financial statements for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The charity aims to provide support and respite for families experiencing difficulties.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described above, meet the necessary criteria.

The trustee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

Sefton Children's Trust (SCT) began in 1984 and is wholly supported by volunteers. We provide a 3-year educational and recreational programme for up to 72 children aged 8-12 years from Sefton, who are experiencing difficulties within their own families.

Each year we provide a week long summer residential experience, enjoyed for the last few years at Manor Adventure in Shropshire. For most children this is not only their sole experience of a holiday but also a respite from their often difficult daily lives. All clothes, equipment, toiletries and food are provided.

During the residential experience the children develop confidence and team skills in a fun environment whilst enjoying the experience of being a young person. For many it is the first time they experience the opportunity to make choices and to discover talents where they can shine by being encouraged to achieve personal goals.

At Christmas time we deliver toy and food hampers to the families of the children we support, including toys and gifts for any siblings. We also provide a family day early in January with a trip to cinema (to see a movie and the video of the previous residential) and a meal at a local restaurant. Last year 160 family members, volunteers and some of our supporters joined us for the Sefton Children's Trust's family fun day.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2023**

---

### **Treasurers' report**

Treasurer's Report Anona would like to thank the administration team of Sue O'Toole, Pauline Waltho and Claire Hillier, Ian Edwards and a special thank you to Fran Ryan who has done an amazing job as our bid writer.

They have all devoted an enormous amount of time behind the scenes to help me keep our files up-to-date, so that they are available on line at any time to the Trustees or Charity Commission, to people who have given us financial support and any person who wishes to donate to illustrate what their money will be spent on.

To date, apart from our stores, the only assets the Trust has are three laptops and three printers. Every other expense is kept to a minimum as we have no paid staff or premises and we all work for Sefton Children's Trust from our own homes.

Our group is registered to claim Gift Aid and I would like to thank everyone who donated to our Trust in the last 12 months via Local Giving. To date we have £29,760 in the bank £2,000 from the Mayor's charity and have a possible £10,000 from Children in need this month with a further £10,000 at the end of May.

In grants and donations and need approximately £30,000 for this year's residential; our aim is to have a reserve of £45,000. This would enable us to keep some money aside 'for a rainy day', in our case for next year's residential to help in protecting our Trust during difficult times.

I would like to thank everyone for their support with applying for grants and gift aid and ask that they offer me the same support this year.

I can, in my role as overseeing the group's finances, confirm that we always spend funds for the charitable purpose that they have been raised for and this is evidenced via our ongoing open and transparent accounting, both past and present. When requested, I will provide relevant information such as the amount of funds in hand, where those funds came from and how they were spent.

Adele and Kelly Co Treasures      Anona Treasurer

### **Financial review**

The total incoming resources were £50,493 (2022: £25,109). Resources expended were £61,672 (2022: £26,985), giving a deficit of £11,239 (2021: £15,783 deficit).

The balance sheet shows net assets of £34,370 (2021: £45,549).

### **Reserves policy**

The trustees have established a policy whereby the unrestricted funds of the charity should be approximately £45,000, being the amount required from grants in order to cover the committed costs of venue hire if one-off grants were not forthcoming and only received amounts from regular donations.

### **Risk management**

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

### **Structure, governance and management**

The charity is controlled by its constitution adopted on 23 August 1986.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2023**

---

The trustee who served during the year and up to the date of signature of the financial statements were:

Ms C Bennett

Mr J Corcoran

Mr G Head

Ms C Huyton

Mrs A Kelly

Ms E Ley

Ms A Maddocks

Mr V Mancuso

Mr N McCaskill

Ms L Ramsay

Miss G Sandison

Mrs K A Dean-Sheekey

Ms A Taylor

### **Recruitment and appointment of new trustees**

New Trustees can be appointed by a resolution of the existing Trustees.

### **Induction and training of new trustees**

Training and induction is provided verbally by existing Trustees.

The trustees' report was approved by the Board of Trustee.



Mrs A Kelly

**Trustee**

Date: 28.11.2023

# SEFTON CHILDRENS TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF SEFTON CHILDRENS TRUST

---

I report to the trustee on my examination of the financial statements of Sefton Childrens Trust (the charity) for the year ended 5 April 2023.

### Responsibilities and basis of report

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



**Champion TLL Limited**

**P Buck FCA, DChA**  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Dated: ..... 29/11/23 .....

# SEFTON CHILDRENS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

---

|  | Notes | Unrestricted<br>funds<br>2023<br>£ | Unrestricted<br>funds<br>2022<br>£ |
|--|-------|------------------------------------|------------------------------------|
| <b>Income from:</b>                          |       |                                    |                                    |
| Donations and legacies                       | 2     | 50,493                             | 25,109                             |
| Charitable activities                        | 3     | 61,732                             | 26,985                             |
| <b>Net expenditure and movement in funds</b> |       | (11,239)                           | (1,876)                            |
| <b>Reconciliation of funds:</b>              |       |                                    |                                    |
| Fund balances at 6 April 2022                |       | 45,549                             | 47,425                             |
| <b>Fund balances at 5 April 2023</b>         |       | 34,310                             | 45,549                             |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

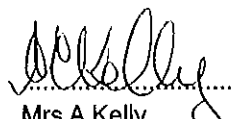
# SEFTON CHILDRENS TRUST

## BALANCE SHEET

AS AT 5 APRIL 2023

|   | Notes | 2023<br>£     | £             | 2022<br>£     | £             |
|---|-------|---------------|---------------|---------------|---------------|
| <b>Current assets</b>                                 |       |               |               |               |               |
| Debtors   | 7     | 2,000         |               | -             |               |
| Cash at bank and in hand                              |       | 32,970        |               | 46,149        |               |
|   |       | <u>34,970</u> |               | <u>46,149</u> |               |
| <b>Creditors: amounts falling due within one year</b> | 8     | 660           |               | 600           |               |
| Net current assets                                    |       |               | <u>34,310</u> |               | <u>45,549</u> |
| <b>The funds of the charity</b>                       |       |               |               |               |               |
| Unrestricted funds                                    |       |               | <u>34,310</u> |               | <u>45,549</u> |
|   |       |               | <u>34,310</u> |               | <u>45,549</u> |

The financial statements were approved by the trustee on 28.11.2023

  
Mrs A Kelly  
Trustee

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

---

### 1 Accounting policies

#### Charity information

Sefton Childrens Trust is a non incorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

|  | Unrestricted<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>general<br>2022<br>£ |
|--|---|---|
| Donations and gifts                          | 11,993  | 16,001  |
| Grants                                       | 38,500  | 9,108   |
|  | <u>50,493</u>                                 | <u>25,109</u>                                 |
| <b>Grants receivable for core activities</b> |   |   |
| Community Link Foundation                    | 1,000   | 500   |
| The 1970 Trust                               | 2,000   | 2,000   |
| Rathbone Investment Management               | 1,000   | 1,000   |
| Postcode Neighbourhood                       | -   | 500   |
| Co-op  | -   | 2,608   |
| Groundwork UK                                | -   | 2,000   |
| BBC Children In Need                         | 10,500  | -   |
| Trusthouse Charitable Foundation             | 10,000  | -   |
| Duchy of Lancaster                           | 5,000   | -   |
| Other  | 9,000   | 500   |
|  | <u>38,500</u>                                 | <u>9,108</u>                                  |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

### 3 Expenditure on charitable activities

|   | Respite for<br>families<br>2023<br>£ | Respite for<br>families<br>2022<br>£ |
|---|--------------------------------------|--------------------------------------|
| <b>Direct costs</b>                                       |                                      |                                      |
| Insurance   | 2,644                                | 2,601                                |
| Postage and stationery                                    | 1,294                                | 866                                  |
| Residential activity and trips                            | 48,341                               | 12,200                               |
| General expenses and donations                            | 6,300                                | 10,004                               |
| Equipment and repairs                                     | 2,419                                | 690                                  |
| Bank charges  | 74                                   | 24                                   |
|   | <u>61,072</u>                        | <u>26,385</u>                        |
| <b>Share of support and governance costs (see note 4)</b> |                                      |                                      |
| Governance  | 660                                  | 600                                  |
|   | <u>61,732</u>                        | <u>26,985</u>                        |
| <b>Analysis by fund</b>                                   |                                      |                                      |
| Unrestricted funds  | <u>61,732</u>                        | <u>26,985</u>                        |

### 4 Support costs

|                              | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2023               |          | Governance<br>costs<br>£ | 2022<br>£  |
|------------------------------|-----------------------|--------------------------|--------------------|----------|--------------------------|------------|
|                              |                       |                          | Support costs<br>£ | £        |                          |            |
| Independent examination fees | -                     | 660                      | 660                | -        | 600                      | 600        |
|                              | <u>-</u>              | <u>660</u>               | <u>660</u>         | <u>-</u> | <u>600</u>               | <u>600</u> |
| Analysed between             |                       |                          |                    |          |                          |            |
| Charitable activities        | <u>-</u>              | <u>660</u>               | <u>660</u>         | <u>-</u> | <u>600</u>               | <u>600</u> |

### 5 Trustee

None of the trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

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|   |  |                   |                   |
|---|--|-------------------|-------------------|
| <b>7 Debtors</b>  |  | <b>2023</b>       | <b>2022</b>       |
|   |  | <b>£</b>          | <b>£</b>          |
| <b>Amounts falling due within one year:</b>             |  |                   |                   |
| Prepayments and accrued income                          |  | 2,000             | -                 |
|   |  | <u>          </u> | <u>          </u> |
| <b>8 Creditors: amounts falling due within one year</b> |  | <b>2023</b>       | <b>2022</b>       |
|   |  | <b>£</b>          | <b>£</b>          |
| Accruals and deferred income                            |  | 660               | 600               |
|   |  | <u>          </u> | <u>          </u> |

### 9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | <b>At 6 April<br/>2022</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 5 April<br/>2023</b> |
|-----------------------|----------------------------|-------------------------------|-------------------------------|----------------------------|
|                       | <b>£</b>                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>                   |
| General funds         | 45,549                     | 50,493                        | (61,732)                      | 34,310                     |
|                       | <u>          </u>          | <u>          </u>             | <u>          </u>             | <u>          </u>          |
| <b>Previous year:</b> | <b>At 6 April<br/>2021</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 5 April<br/>2022</b> |
|                       | <b>£</b>                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>                   |
| General funds         | 47,425                     | 25,109                        | (26,985)                      | 45,549                     |
|                       | <u>          </u>          | <u>          </u>             | <u>          </u>             | <u>          </u>          |

### 10 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**SEFTON CHILDRENS TRUST**

England & Wales - Charity number 1016643

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# Accounts

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Charity registration number 1016643

**SEFTON CHILDRENS TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

# SEFTON CHILDRENS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustee**

Ms C Bennett  
Mr J Corcoran  
Mr G Head  
Ms C Huyton  
Mrs A Kelly  
Ms E Ley  
Ms A Maddocks  
Mr V Mancuso  
Mr N McCaskill  
Ms L Ramsay  
Miss G Sandison  
Mrs K A Dean-Sheekey  
Ms A Taylor

**Charity number**

1016643

**Independent examiner**

Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

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# SEFTON CHILDRENS TRUST

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| Independent examiner's report     | 4           |
| Statement of financial activities | 5           |
| Balance sheet                     | 6           |
| Notes to the financial statements | 7 - 10      |

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# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 5 APRIL 2022***

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The trustee present their annual report and financial statements for the year ended 5 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The charity aims to provide support and respite for families experiencing difficulties.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described above, meet the necessary criteria.

The trustee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Achievements and performance**

Sefton Children's Trust (SCT) began in 1984 and is wholly supported by volunteers. We provide a 3-year educational and recreational programme for up to 72 children aged 8-12 years from Sefton, who are experiencing difficulties within their own families.

Each year we provide a week long summer residential experience, enjoyed for the last few years at Manor Adventure in Shropshire. For most children this is not only their sole experience of a holiday but also a respite from their often difficult daily lives. All clothes, equipment, toiletries and food are provided.

During the residential experience the children develop confidence and team skills in a fun environment whilst enjoying the experience of being a young person. For many it is the first time they experience the opportunity to make choices and to discover talents where they can shine by being encouraged to achieve personal goals.

At Christmas time we deliver toy and food hampers to the families of the children we support, including toys and gifts for any siblings. We also provide a family day early in January with a trip to cinema (to see a movie and the video of the previous residential) and a meal at a local restaurant. Last year 160 family members, volunteers and some of our supporters joined us for the Sefton Children's Trust's family fun day.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2022**

---

### **Treasurer's report**

Anona would like to thank the administration team of Sue O'Toole, Pauline Waltho and Ann Fabb, and a special thank you to Fran Ryan who has done an amazing job as our bid writer and managed to secure 3 years of £10000 per year from the Lottery, which is a fantastic achievement. The Trustees have all devoted an enormous amount of time behind the scenes to help me keep our files up-to-date, so that they are available on line at any time to interested bodies, the Charity Commission, to people who have given us financial support and any person who wishes to donate to illustrate what their money will be spent on.

To date, apart from our stores, the only asset the Trust has is a laptop. Every other expense is kept to a minimum as we have no paid staff or premises and we all work for Sefton Children's Trust from our own homes. Our group is registered to claim Gift Aid and I would like to thank everyone who donated to our Trust in the last 12 months via LocalGiving.

To date we have £47,484.80 in the bank as a result of not having a 2020 and 2021, we provided food vouchers for our families and high-quality presents at Christmas. This year plan we provided weekly activities for our families to enjoy which cost £30,000 for these activities. Our goal is to have a reserve of £45,000, this would enable us to keep some money aside 'for a rainy day', in our case for next year's residential to help in protecting our Trust during difficult times. I would like to thank everyone for their support with applying for grants and gift aid and ask that they offer me the same support this year.

I can in my role as overseeing the group's finances, confirm that we always spend funds for the charitable purpose that they have been raised for and this is evidenced via our ongoing open and transparent accounting, both past and present. When requested, I will provide relevant information such as the amount of funds in hand, where those funds came from and how they were spent.

Anona Kelly  
Treasurer

### **Financial review**

The total incoming resources were £25,109 (2021: £27,431). Resources expended were £26,985 (2021: £11,648), giving a deficit of £1,876 (2021: £15,783 surplus).

The balance sheet shows net assets of £45,549 (2021: £47,425).

### **Reserves policy**

The trustees have established a policy whereby the unrestricted funds of the charity should be approximately £30,000, being the amount required from grants (approximately 50% of pre - covid income) in order to cover the committed costs of venue hire if one-off grants were not forthcoming and only received amounts from regular donations.

### **Risk management**

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

### **Structure, governance and management**

The charity is controlled by its constitution adopted on 23 August 1986.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2022**

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The trustee who served during the year and up to the date of signature of the financial statements were:

Ms C Bennett  
Mr J Corcoran  
Mr G Head  
Ms C Huyton  
Mrs A Kelly  
Ms E Ley  
Ms A Maddocks  
Mr V Mancuso  
Mr N McCaskill  
Ms L Ramsay  
Miss G Sandison  
Mrs K A Dean-Sheekey  
Ms A Taylor

### **Recruitment and appointment of new trustees**

New Trustees can be appointed by a resolution of the existing Trustees.

### **Induction and training of new trustees**

Training and induction is provided verbally by existing Trustees.

The trustees' report was approved by the Board of Trustee.

.....  
Mrs A Kelly  
**Trustee**

Date: .....

# SEFTON CHILDRENS TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF SEFTON CHILDRENS TRUST

---

I report to the trustee on my examination of the financial statements of Sefton Childrens Trust (the charity) for the year ended 5 April 2022.

### **Responsibilities and basis of report**

As the trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

### **Champion TLL Limited**

#### **P Buck FCA, DChA**

7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Dated: .....

# SEFTON CHILDRENS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

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|   |       | Unrestricted funds | Unrestricted funds |
|---|-------|--------------------|--------------------|
|   | Notes | 2022               | 2021               |
|   |       | £                  | £                  |
| <b><u>Income from:</u></b>  |       |                    |                    |
| Donations and legacies  | 2     | 25,109             | 27,431             |
|   |       | _____              | _____              |
| <b><u>Expenditure on:</u></b>   |       |                    |                    |
| Respite for families  | 3     | 26,985             | 11,648             |
|   |       | _____              | _____              |
| <b>Net (expenditure)/income for the year/<br/>Net movement in funds</b> |       | (1,876)            | 15,783             |
| Fund balances at 6 April 2021   |       | 47,425             | 31,642             |
|   |       | _____              | _____              |
| <b>Fund balances at 5 April 2022</b>                                    |       | 45,549             | 47,425             |
|   |       | =====              | =====              |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# SEFTON CHILDRENS TRUST

## BALANCE SHEET

AS AT 5 APRIL 2022

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|   | Notes | 2022<br>£     | £             | 2021<br>£     | £             |
|---|-------|---------------|---------------|---------------|---------------|
| <b>Current assets</b>                                 |       |               |               |               |               |
| Debtors   | 7     | -             |               | 2,000         |               |
| Cash at bank and in hand                              |       | 46,149        |               | 46,025        |               |
|   |       | <u>46,149</u> |               | <u>48,025</u> |               |
| <b>Creditors: amounts falling due within one year</b> | 8     | (600)         |               | (600)         |               |
| Net current assets                                    |       |               | 45,549        |               | 47,425        |
|   |       |               | <u>45,549</u> |               | <u>47,425</u> |
| <b>Income funds</b>                                   |       |               |               |               |               |
| Unrestricted funds - general                          |       |               | 45,549        |               | 47,425        |
|   |       |               | <u>45,549</u> |               | <u>47,425</u> |

The financial statements were approved by the Trustee on .....

.....  
Mrs A Kelly  
Trustee

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 5 APRIL 2022

---

#### 1 Accounting policies

##### Charity information

Sefton Childrens Trust is a non incorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustee continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustee in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

|                     | <b>Unrestricted<br/>funds<br/>general<br/>2022<br/>£</b> | Unrestricted<br>funds<br>general<br>2021<br>£ |
|---------------------|--|---|
| Donations and gifts | 16,501   | 6,431   |
| Grants              | 8,608  | 21,000  |
|                     | <u>25,109</u>  | <u>27,431</u>                                 |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

### 3 Respite for families

|  | Respite for<br>families<br>2022<br>£ | Respite for<br>families<br>2021<br>£ |
|--|--------------------------------------|--------------------------------------|
| Insurance                              | 2,601                                | 2,555                                |
| Postage and stationery                 | 866                                  | 512                                  |
| Residential activity and trips         | 12,200                               | 322                                  |
| General expenses and donations         | 10,004                               | 7,129                                |
| Equipment and repairs                  | 690                                  | 530                                  |
| Bank charges                           | 24                                   | -                                    |
|  | <u>26,385</u>                        | <u>11,048</u>                        |
| Share of governance costs (see note 4) | 600                                  | 600                                  |
|  | <u>26,985</u>                        | <u>11,648</u>                        |

### 4 Support costs

|  | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2022<br>£  | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2021<br>£  |
|--|-----------------------|--------------------------|------------|-----------------------|--------------------------|------------|
| Independent examination fees           | -                     | 600                      | 600        | -                     | 600                      | 600        |
|  | <u>-</u>              | <u>600</u>               | <u>600</u> | <u>-</u>              | <u>600</u>               | <u>600</u> |
| Analysed between Charitable activities | -                     | 600                      | 600        | -                     | 600                      | 600        |
|  | <u>-</u>              | <u>600</u>               | <u>600</u> | <u>-</u>              | <u>600</u>               | <u>600</u> |

### 5 Trustee

None of the trustee (or any persons connected with them) received any remuneration or benefits from the charity during the year.

|       | 2022<br>Number | 2021<br>Number |
|-------|----------------|----------------|
| Total | <u>-</u>       | <u>-</u>       |

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

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|   |             |             |
|---|-------------|-------------|
| <b>7 Debtors</b>  | <b>2022</b> | <b>2021</b> |
|   | £           | £           |
| <b>Amounts falling due within one year:</b>             |             |             |
| Prepayments and accrued income                          | -           | 2,000       |
|   | =====       | =====       |
| <b>8 Creditors: amounts falling due within one year</b> | <b>2022</b> | <b>2021</b> |
|   | £           | £           |
| Accruals and deferred income                            | 600         | 600         |
|   | =====       | =====       |

### 9 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**SEFTON CHILDRENS TRUST**

England & Wales - Charity number 1016643

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# Accounts

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**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5TH APRIL 2021**  
**FOR**  
**SEFTON CHILDRENS TRUST**

Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

**SEFTON CHILDRENS TRUST**

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**FOR THE YEAR ENDED 5TH APRIL 2021**

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## **SEFTON CHILDRENS TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 5TH APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 5th April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity aims to provide support and respite for families experiencing difficulties. In planning our activities for the year we kept in mind the Charity Commission's guidance on the public benefit.

##### **Public benefit**

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described above, meet the necessary criteria.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

Sefton Children's Trust (SCT) began in 1984 and is wholly supported by volunteers. We provide a 3-year educational and recreational programme for up to 72 children aged 8-12 years from Sefton, who are experiencing difficulties within their own families.

Each year we provide a week long summer residential experience, enjoyed for the last few years at Manor Adventure in Shropshire. For most children this is not only their sole experience of a holiday but also a respite from their often difficult daily lives. All clothes, equipment, toiletries and food are provided.

During the residential experience the children develop confidence and team skills in a fun environment whilst enjoying the experience of being a young person. For many it is the first time they experience the opportunity to make choices and to discover talents where they can shine by being encouraged to achieve personal goals.

At Christmas time we deliver toy and food hampers to the families of the children we support, including toys and gifts for any siblings. We also provide a family day early in January with a trip to cinema (to see a movie and the video of the previous residential) and a meal at a local restaurant. Last year 160 family members, volunteers and some of our supporters joined us for the Sefton Children's Trust's family fun day.

## **SEFTON CHILDRENS TRUST**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 5TH APRIL 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Treasurer's Report**

Anona would like to thank the administration team of Sue O'Toole, Pauline Waltho and Ann Fabb, and a special thank you to Fran Ryan who has done an amazing job as our bid writer. They have all devoted an enormous amount of time behind the scenes to help me keep our files up-to-date, so that they are available on line at any time to the Trustees or charity commission, to people who have given us financial support and any person who wishes to donate to illustrate what their money will be spent on.

To date, apart from our stores, the only assets the Trust has are three laptops and a printer. Every other expense is kept to a minimum as we have no paid staff or premises and we all work for Sefton Children's Trust from our own homes

Our group is registered to claim Gift Aid and I would like to thank everyone who donated to our Trust in the last 12 months via LocalGiving.

To date we have £29,760 in the bank and have a possible £10,500 in grants and donations and need approx £30,000 for this year's residential; our aim is to have a reserve of £45,000. This would enable us to keep some money aside 'for a rainy day', in our case for next year's residential to help in protecting our Trust during difficult times. I would like to thank everyone for their support with applying for grants and gift aid and ask that they offer me the same support this year. Sadly, once again, we were not successful in obtaining a grant from Children in Need but were able to secure a £10,000 grant from the Lottery.

I can in my role as overseeing the group's finances, confirm that we always spend funds for the charitable purpose that they have been raised for and this is evidenced via our ongoing open and transparent accounting, both past and present. When requested, I will provide relevant information such as the amount of funds in hand, where those funds came from and how they were spent.

Anona Kelly  
Treasurer

#### **FINANCIAL REVIEW**

##### **Financial position**

The total incoming resources were £27,430 (2020: £52,965). Resources expended were £11,647 (2020: £52,282), giving a surplus of £15,783 (2020: £683).

The balance sheet shows net assets of £47,425 (2020: £31,642).

##### **Reserves policy**

The trustees have established a policy whereby the unrestricted funds of the charity should be approximately £30,000, being the amount required from grants (approximately 50% of income) in order to cover the committed costs of venue hire if one-off grants were not forthcoming and only received amounts from regular donations.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its constitution adopted on 23 August 1986.

##### **Recruitment and appointment of new trustees**

New Trustees can be appointed by a resolution of the existing Trustees.

##### **Induction and training of new trustees**

Training and induction is provided verbally by existing Trustees.

**SEFTON CHILDRENS TRUST**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5TH APRIL 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1016643

**Principal address**

64 Church Road  
Formby  
Merseyside  
L37 3NG

**Trustees**

Ms A Maddocks  
Mrs A Kelly  
Mrs K Dean-Sheekey  
N McCaskill  
G Head  
Miss G Sandison  
Ms L Ramsay  
J Corcoran  
Ms E Ley  
V Mancuso  
Ms A Taylor  
Ms C Bennett  
Ms C Huyton

**Independent Examiner**

P Buck FCA, DChA  
Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mrs A Kelly - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SEFTON CHILDRENS TRUST**

**Independent examiner's report to the trustees of Sefton Childrens Trust**

I report to the charity trustees on my examination of the accounts of Sefton Childrens Trust (the Trust) for the year ended 5th April 2021.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. 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.

P Buck FCA, DChA  
Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

Date: .....

**SEFTON CHILDRENS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5TH APRIL 2021**

|                                    | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                           |                         |                             |                             |
| Donations and legacies             | 2     | 27,430                    | -                       | 27,430                      | 52,965                      |
| <br>                               |       |                           |                         |                             |                             |
| <b>EXPENDITURE ON</b>              |       |                           |                         |                             |                             |
| <b>Charitable activities</b>       | 3     |                           |                         |                             |                             |
| Respite for families               |       | 11,647                    | -                       | 11,647                      | 52,282                      |
| <br>                               |       |                           |                         |                             |                             |
| <b>NET INCOME</b>                  |       | 15,783                    | -                       | 15,783                      | 683                         |
| <br>                               |       |                           |                         |                             |                             |
| <b>RECONCILIATION OF FUNDS</b>     |       |                           |                         |                             |                             |
| <br>                               |       |                           |                         |                             |                             |
| <b>Total funds brought forward</b> |       | 31,642                    | -                       | 31,642                      | 30,959                      |
| <br>                               |       |                           |                         |                             |                             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | 47,425                    | -                       | 47,425                      | 31,642                      |

The notes form part of these financial statements

**SEFTON CHILDRENS TRUST**

**BALANCE SHEET**  
**5TH APRIL 2021**

|  | Notes | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| <b>CURRENT ASSETS</b>                            |       |                           |                         |                             |                             |
| Debtors  | 7     | 2,000                     | -                       | 2,000                       | 2,000                       |
| Cash at bank and in hand                         |       | 46,025                    | -                       | 46,025                      | 30,242                      |
|  |       | <u>48,025</u>             | <u>-</u>                | <u>48,025</u>               | <u>32,242</u>               |
| <b>CREDITORS</b>                                 |       |                           |                         |                             |                             |
| Amounts falling due within one year              | 8     | (600)                     | -                       | (600)                       | (600)                       |
|  |       | <u>47,425</u>             | <u>-</u>                | <u>47,425</u>               | <u>31,642</u>               |
| <b>NET CURRENT ASSETS</b>                        |       |                           |                         |                             |                             |
|  |       | <u>47,425</u>             | <u>-</u>                | <u>47,425</u>               | <u>31,642</u>               |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       |                           |                         |                             |                             |
|  |       | 47,425                    | -                       | 47,425                      | 31,642                      |
|  |       | <u>47,425</u>             | <u>-</u>                | <u>47,425</u>               | <u>31,642</u>               |
| <b>NET ASSETS</b>                                |       |                           |                         |                             |                             |
|  |       | <u>47,425</u>             | <u>-</u>                | <u>47,425</u>               | <u>31,642</u>               |
| <b>FUNDS</b>                                     | 9     |                           |                         |                             |                             |
| Unrestricted funds:                              |       |                           |                         |                             |                             |
| General fund                                     |       |                           |                         | 47,425                      | 31,642                      |
| <b>TOTAL FUNDS</b>                               |       |                           |                         | <u>47,425</u>               | <u>31,642</u>               |

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

.....  
A Kelly - Trustee

## **SEFTON CHILDRENS TRUST**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 5TH APRIL 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **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**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Support costs**

Since all of activities/costs relate to the charity's single charitable activity heading, all support costs have been allocated here and as such a separate analysis/description or allocation basis is not required.

#### **2. DONATIONS AND LEGACIES**

|           | 2021          | 2020          |
|-----------|---------------|---------------|
|           | £             | £             |
| Donations | 6,430         | 13,845        |
| Grants    | 21,000        | 39,120        |
|           | <u>27,430</u> | <u>52,965</u> |

**SEFTON CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 5TH APRIL 2021**

**2. DONATIONS AND LEGACIES - continued**

Grants received, included in the above, are as follows:

|                                     | 2021          | 2020          |
|-------------------------------------|---------------|---------------|
|                                     | £             | £             |
| Other                               | -             | 2,020         |
| Community Link Foundation           | -             | 2,500         |
| Tesco Groundworks                   | 3,000         | 5,000         |
| The Co-op Charitable Fund           | 2,000         | -             |
| National Lottery                    | 10,000        | -             |
| Eleanor Rathbone                    | -             | 2,000         |
| Morgan Trust                        | -             | 5,000         |
| Four Winds                          | 1,500         | -             |
| Skelton Bounty                      | -             | 2,000         |
| Magic Little Grant via Local Giving | -             | 500           |
| Clara E Burgess                     | -             | 3,000         |
| The 1970 Trust                      | 2,000         | 2,000         |
| Rank Organisation                   | -             | 3,000         |
| Trusthouse Foundation               | -             | 4,100         |
| Hedley Fund                         | -             | 2,000         |
| Liverpool 10K Giveaway (Trusthouse) | -             | 1,000         |
| Garfield Weston                     | -             | 5,000         |
| Mayors Charitable Fund              | 600           | -             |
| Richard Cadbury Charitable Trust    | 500           | -             |
| Majic Stars                         | 500           | -             |
| Asda                                | 900           | -             |
|                                     | <u>21,000</u> | <u>39,120</u> |

**3. CHARITABLE ACTIVITIES COSTS**

|                      | Direct        | Support    |               |
|----------------------|---------------|------------|---------------|
|                      | Costs         | costs (see | Totals        |
|                      | £             | note 4)    | £             |
| Respite for families | 11,047        | 600        | 11,647        |
|                      | <u>11,047</u> | <u>600</u> | <u>11,647</u> |

**SEFTON CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5TH APRIL 2021**

**4. SUPPORT COSTS**

|                      |  |
|----------------------|--|
|                      | Governance<br>costs<br>£<br>600<br><u>        </u> |
| Respite for families |  |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5th April 2021 nor for the year ended 5th April 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5th April 2021 nor for the year ended 5th April 2020.

There are also no costs of employment since all work done for the charity is on a voluntary basis.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>funds<br>£ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |                         |                     |
| Donations and legacies             | 52,965                    | -                       | 52,965              |
| <br>                               |                           |                         |                     |
| <b>EXPENDITURE ON</b>              |                           |                         |                     |
| <b>Charitable activities</b>       |                           |                         |                     |
| Respite for families               | 52,282                    | -                       | 52,282              |
|                                    | <u>        </u>           | <u>        </u>         | <u>        </u>     |
| <b>NET INCOME</b>                  | 683                       | -                       | 683                 |
| <br>                               |                           |                         |                     |
| <b>RECONCILIATION OF FUNDS</b>     |                           |                         |                     |
| <b>Total funds brought forward</b> | 30,959                    | -                       | 30,959              |
|                                    | <u>        </u>           | <u>        </u>         | <u>        </u>     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>31,642</u>             | <u>-</u>                | <u>31,642</u>       |

**SEFTON CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5TH APRIL 2021**

|           |   |              |              |
|-----------|---|--------------|--------------|
| <b>7.</b> | <b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | 2021         | 2020         |
|           |   | £            | £            |
|           | Prepayments and accrued income                      | 2,000        | 2,000        |
|           |   | <u>2,000</u> | <u>2,000</u> |

|           |   |            |            |
|-----------|---|------------|------------|
| <b>8.</b> | <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | 2021       | 2020       |
|           |   | £          | £          |
|           | Accrued expenses                                      | 600        | 600        |
|           |   | <u>600</u> | <u>600</u> |

|           |                           |               |                             |  |               |
|-----------|---------------------------|---------------|-----------------------------|--|---------------|
| <b>9.</b> | <b>MOVEMENT IN FUNDS</b>  |               | Net<br>movement<br>in funds |  | At            |
|           |                           | At 6.4.20     | £                           |  | 5.4.21        |
|           |                           | £             | £                           |  | £             |
|           | <b>Unrestricted funds</b> |               |                             |  |               |
|           | General fund              | 31,642        | 15,783                      |  | 47,425        |
|           |                           | <u>31,642</u> | <u>15,783</u>               |  | <u>47,425</u> |
|           | <b>TOTAL FUNDS</b>        | <u>31,642</u> | <u>15,783</u>               |  | <u>47,425</u> |

Net movement in funds, included in the above are as follows:

|                           |                       |                       |                      |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 27,430                | (11,647)              | 15,783               |
|                           | <u>27,430</u>         | <u>(11,647)</u>       | <u>15,783</u>        |
| <b>TOTAL FUNDS</b>        | <u>27,430</u>         | <u>(11,647)</u>       | <u>15,783</u>        |

**Comparatives for movement in funds**

|                           |               |                             |               |
|---------------------------|---------------|-----------------------------|---------------|
|                           | At 6.4.19     | Net<br>movement<br>in funds | At            |
|                           | £             | £                           | 5.4.20        |
|                           |               |                             | £             |
| <b>Unrestricted funds</b> |               |                             |               |
| General fund              | 30,959        | 683                         | 31,642        |
|                           | <u>30,959</u> | <u>683</u>                  | <u>31,642</u> |
| <b>TOTAL FUNDS</b>        | <u>30,959</u> | <u>683</u>                  | <u>31,642</u> |

**SEFTON CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5TH APRIL 2021**

**9. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 52,965                     | (52,282)                   | 683                       |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>52,965</u>              | <u>(52,282)</u>            | <u>683</u>                |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 6.4.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>5.4.21<br>£ |
|---------------------------|----------------|----------------------------------|-------------------|
| <b>Unrestricted funds</b> |                |                                  |                   |
| General fund              | 30,959         | 16,466                           | 47,425            |
|                           | <hr/>          | <hr/>                            | <hr/>             |
| <b>TOTAL FUNDS</b>        | <u>30,959</u>  | <u>16,466</u>                    | <u>47,425</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 80,395                     | (63,929)                   | 16,466                    |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>80,395</u>              | <u>(63,929)</u>            | <u>16,466</u>             |

**SEFTON CHILDRENS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 5TH APRIL 2021**

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5th April 2021.

**SEFTON CHILDRENS TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5TH APRIL 2021**

|                                 | 2021<br>£     | 2020<br>£     |
|---------------------------------|---------------|---------------|
| <b>INCOME AND ENDOWMENTS</b>    |               |               |
| <b>Donations and legacies</b>   |               |               |
| Donations                       | 6,430         | 13,845        |
| Grants                          | 21,000        | 39,120        |
|                                 | <u>27,430</u> | <u>52,965</u> |
| <b>Total incoming resources</b> | 27,430        | 52,965        |
| <b>EXPENDITURE</b>              |               |               |
| <b>Charitable activities</b>    |               |               |
| Insurance                       | 2,554         | 2,354         |
| Postage and stationery          | 512           | 378           |
| Residential activity and trips  | 322           | 43,938        |
| General expenses and donations  | 7,129         | 5,012         |
| Equipment and repairs           | 530           | -             |
|                                 | <u>11,047</u> | <u>51,682</u> |
| <b>Support costs</b>            |               |               |
| <b>Governance costs</b>         |               |               |
| Accountancy fees                | 600           | 600           |
|                                 | <u>11,647</u> | <u>52,282</u> |
| <b>Total resources expended</b> | 11,647        | 52,282        |
| <b>Net income</b>               | <u>15,783</u> | <u>683</u>    |

This page does not form part of the statutory financial statements