

# TREWAN SANDS CHILDREN'S TRUST

England & Wales · Charity number 1124485

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06542380](#)

**Registered** 2008-06-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Unit 19  
Bury Business Centre  
Kay Street  
Bury  
BL9 6BU

**Phone** 01706369503

**Email** [info@tsctrust.org](mailto:info@tsctrust.org)

**Website** [www.tsctrust.org](http://www.tsctrust.org)

## Activities

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**Objects:** THE OBJECTS OF THE CHARITY ARE RESTRICTED TO THE FOLLOWING:- A)TO RELIEVE THE SICKNESS OF DISABLED AND TERMINALLY ILL CHILDREN IN THE UK (WHO MAY BE ACCOMPANIED BY THEIR PARENTS, GUARDIANS OR CARERS) AND WHO WOULD NOT OTHERWISE HAVE A HOLIDAY, AND WHOSE CIRCUMSTANCES SHOW THAT THEY ARE IN NEED DUE TO THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES AND, TO SUPPLY SPORTS EQUIPMENT, ADAPTED AND DISABILITY AIDS. B)TO PROVIDE HOLIDAYS FOR OTHER MEMBERS OF THE COMMUNITY WHO WOULD NOT OTHERWISE HAVE A HOLIDAY AND WHOSE CIRCUMSTANCES SHOW THAT THEY ARE IN NEED DUE TO THEIR AGE, INFIRMITY AND SOCIAL AND ECONOMIC CIRCUMSTANCES AND, TO SUPPLY SPORTS EQUIPMENT, ADAPTED AND DISABILITY AIDS

**Activities:** a) To relieve the sickness of disabled and terminally ill children in the UK (who may be accompanied by their parents, guardians or carers) and who would not otherwise have a holiday. b) To provide holidays for other members of the community who would not otherwise have a holiday and to supply sports equipment, adapted and disability aids.

## Classification

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- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** People With Disabilities, Other Defined Groups

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£206,795	£199,731	-	-
2024-03-31	£204,724	£188,456	-	-
2023-03-31	£195,862	£195,811	-	-
2022-03-31	£235,100	£232,800	-	-
2021-03-31	£198,000	£227,800	-	-

## Trustees

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Name	Role	Appointed
ANDREW DAWSON		
LOUISE DAWSON		
LOUISE DAWSON		2008-03-12
NATALIE ELIZABETH MAIN		2026-03-23
TERI LOUISE BRAIDEN		2026-03-23

**TREWAN SANDS CHILDREN'S TRUST**

England & Wales - Charity number 1124485

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# Accounts

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Company registration number: 06542380

Charity registration number: 1124485

**TREWAN SANDS CHILDREN'S TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**31 MARCH 2025**

Horsfield & Smith  
Independent Examiner  
Tower House  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

# TREWAN SANDS CHILDREN'S TRUST

## CONTENTS

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Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 23

## TREWAN SANDS CHILDREN'S TRUST

### REFERENCE AND ADMINISTRATIVE DETAILS

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**Charity Registration Number** 1124485

**Company Registration Number** 06542380

**Trustees** Mr Andrew Dawson  
Mrs Louise Dawson

**Registered Office** Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

**Independent Examiner** Horsfield & Smith  
Independent Examiner  
Tower House  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

The charity is incorporated in England and Wales.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

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

#### ***Nature of governing document***

Trewan Sands Children's Trust is a charitable company limited by guarantee, registered as a charity on 11th June 2008. Its governing document is in the form of a Memorandum and Articles of Association, incorporated on 25th March 2008.

### **Objectives and activities**

#### ***Objects and aims***

The objects of the charity are:

To relieve sickness of disabled and terminally ill children in the UK (who may be accompanied by their parents, guardians or carers) and who would not otherwise have a holiday and whose circumstances show that they are in need due to their social and economic circumstances.

To provide holidays for other members of the community who would not otherwise have a holiday and whose circumstances show that they are in need, due to their age, infirmity and social and economic circumstances.

#### **Aims of the charity**

To raise enough funding through donations by businesses, to provide more holidays and equipment for the children and their families.

To help the children become more positive about their own capabilities, their self-worth and their future.

To help the children grow in confidence by challenging themselves and trying new activities.

To offer a Fun Packed Activity Programme for children.

To increase the number of children and families we help every year.

To provide these families with "Memories to Cherish"

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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### Achievements and performance

Trewan Sands have seen a significant increase in the number of beneficiaries that we have helped since the Covid-19 pandemic. We have seen once again a huge trend in donators unable to make monetary donations due to business closures and due to their increase in running costs, with some willing to donate goods or equipment instead due to their increase in running costs.

Many of our families with disabled children have specialist equipment, that is vital to their needs and their survival, spiralling energy costs have hit hard on these families with many families having to make the choice between eating and heating and are cutting back on how much they spend on food, or eating less, so they can pay for heating.

To this end, we have had to re-prioritise and diversify more into Community based events, activities and donations of services and equipment to keep our commitment to the community, volunteering, shopping, getting prescriptions and taking families who do not drive for their vaccinations.

We have had to re-prioritise and diversify how we support and help our families by providing care and hygiene and activity support packages and provide more online support for families in crisis whose mental health has been hugely impacted.

We have given Educational Support for Parents/Carers of Children and Young People with Disabilities – provided communication aids and the tools to help parents/carers develop communication with children and young people.

We have provided the following activities free of charge to families with children and young people with disabilities or life limiting conditions that have needed our support and that meet our criteria:

Easter Egg and Toy Appeal - Delivering Easter Eggs, toys and equipment to Families, Hospices, Local Hospital Children's wards and Special Educational Needs Schools, Children's Homes and Women's Refuge.

We have been donated various equipment including: Makaton bundles, strollers, hoists, sensory equipment, car seats, special needs buggies & covers, wheelchairs, accessories and high chairs; various equipment for the home; children's clothing; beds and bedding, sensory equipment; food, toiletries have also been provided and donated. We are receiving Donations from all over the country that need to be collected and delivered by Trustee's and volunteers.

We have also funded schools to help make "Memories to Cherish" by providing weeks away at the Daisy Chain Project in Blackpool.



# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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We have run numerous events:



### Plans for future periods

Our plans for the future are to continue to strive to enhance all of our achievements, involve, and help many more children, young people, and their families/carers, providing the much needed specialist equipment and support that they deserve and without our support would miss.

We realise the potential to further increase the number of beneficiaries that we support each year, whilst continuing to provide donated equipment to help our families. We are looking to offer day trips to special need schools – enabling community involvement and partnership working with other charities and local businesses, parents and carers of children and young people with disabilities and illnesses.

We are looking forward to continue with our annual Fun Days/Adventure days, which allow the children to interact with other children and families; this is beneficial to not only the children with disabilities and terminal illnesses but also their parents/carers and siblings. These have been a great success over the past years and we are excited to continue running numerous events throughout this year including:

"Wear Yours Pj's Day"

Carnival Fun Day

Cycle Rides

Music Festival "Radfest"

Halloween Party

Christmas Fun Day

Winter Wonderland Fun

Music Festival.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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We are still working closely in partnership with 5\* Ribby Hall Village, Narrow Boat Holidays and The Brickhouse Farm. We have secured companies and groups that we are working closely with as their charity partner including local sports teams, public houses and businesses.

### OUR AIMS

- To raise enough funding through donations, to provide more holidays, activity days and day trips for children and their families.
- To help children become more positive about their own capabilities, their self-worth and their future.
- To help children grow in confidence by challenging themselves & trying new activities.
- To offer a Fun Packed Activity Programme for Children.
- To increase the number of children and families we help every year.
- To provide these families with "Memories to Cherish"

### Financial review

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

### Policy on reserves

The Board and the Management Team recognise the need to develop a more substantial level of unrestricted reserves to secure the company's future viability but are aware that in the charitable sector this is not always possible or desirable.

The Board are agreed that reasonable levels of unrestricted reserves are required to finance working capital needs to fund the time delay in receiving the pledge to receiving the actual donation.

The board have agreed we need to downsize our premises and we are currently looking for smaller premises.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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### Financial instruments

#### *Credit risk*

The Charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses its unrestricted reserves.

### Statement of trustees' responsibilities

The trustees (who are also the directors of Trewan Sands Children's Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


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

## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

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The annual report was approved by the trustees of the charity on 29 January 2026 and signed on its behalf by:

  
.....

Mrs Louise Dawson  
Trustee



## TREWAN SANDS CHILDREN'S TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

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:

1. accounting records were not kept in respect of Trewan Sands Children's Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....  
Peter Nicol BSc FCA  
Independent Examiner  
ICAEW

Tower House  
269 Walmersley Road  
Bury Lancashire BL9 6NX

29 January 2026

## TREWAN SANDS CHILDREN'S TRUST

### STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

(INCLUDING INCOME AND EXPENDITURE ACCOUNT  
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations	3	206,592	206,592	204,535
Investment income	4	203	203	189
Total Income		<u>206,795</u>	<u>206,795</u>	<u>204,724</u>
<b>Expenditure on:</b>				
Raising funds	5	(54,357)	(54,357)	(49,072)
Charitable activities	6	(145,374)	(145,374)	(139,384)
Total Expenditure		<u>(199,731)</u>	<u>(199,731)</u>	<u>(188,456)</u>
Net income		<u>7,064</u>	<u>7,064</u>	<u>16,268</u>
Net movement in funds		7,064	7,064	16,268
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>18,900</u>	<u>18,900</u>	<u>2,632</u>
Total funds carried forward	16	<u>25,964</u>	<u>25,964</u>	<u>18,900</u>

All of the charity's activities derive from unrestricted continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 16.

## TREWAN SANDS CHILDREN'S TRUST

### BALANCE SHEET AS AT 31 MARCH 2025 (REGISTRATION NUMBER: 06542380)


	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	12	24,627	24,627
Cash at bank and in hand	13	<u>23,560</u>	<u>28,840</u>
		48,187	53,467
<b>Creditors: Amounts falling due within one year</b>	14	<u>(11,759)</u>	<u>(22,331)</u>
<b>Total assets less current liabilities</b>		36,428	31,136
<b>Creditors: Amounts falling due after more than one year</b>	15	<u>(10,461)</u>	<u>(12,236)</u>
<b>Net assets</b>		<u>25,967</u>	<u>18,900</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>25,964</u>	<u>18,900</u>
<b>Total funds</b>	16	<u>25,964</u>	<u>18,900</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 29 January 2026 and signed on their behalf by:

  
.....  
Mrs Louise Dawson  
Trustee

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 General information

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Trewan Sands Children's Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### **Income and endowments**

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

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Asset class	Depreciation method and rate
Motor vehicles	25% straight line

#### Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### Cash and cash equivalents

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

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

General unrestricted funds are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated unrestricted funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

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

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### **Recognition and measurement**

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **3 Income from donations**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Gifts and donations	182,147	182,147
Gift aid reclaimed	24,445	24,445
<b>Total for 2025</b>	<u>206,592</u>	<u>206,592</u>
<b>Total for 2024</b>	<u>204,535</u>	<u>204,535</u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	203	203
<b>Total for 2025</b>	<u>203</u>	<u>203</u>
<b>Total for 2024</b>	<u>189</u>	<u>189</u>

#### 5 Expenditure on raising funds

##### a) Costs of generating donations

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Wages and salaries	49,119	49,119	43,568
Social security costs	408	408	370
Employers pension	405	405	412
Fundraising costs	130	130	216
Telephone and fax	4,295	4,295	4,506
	<u>54,357</u>	<u>54,357</u>	<u>49,072</u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Grant funding of activities	45,963	45,963	40,491
Trustees remuneration	55,400	55,400	55,400
Trustees social security	1,196	1,196	1,265
Trustees employers pension	377	377	377
Rent	24,085	24,085	21,723
Light, heat and power	1,007	1,007	2,447
Insurance	484	484	406
Repairs and maintenance	971	971	134
Telephone and fax	150	150	-
Computer software and maintenance costs	603	603	501
Printing, postage and stationery	697	697	944
Equipment leasing	2,714	2,714	3,288
Sundry expenses	483	483	918
Motor expenses	2,391	2,391	3,043
Car leasing expenses	2,852	2,852	2,753
Independent examiner's fee	3,300	3,300	3,300
Accountancy fees	263	263	170
Bank charges	1,984	1,984	1,525
Bank interest	9	9	2
Loan interest	445	445	697
	<u>145,374</u>	<u>145,374</u>	<u>139,384</u>

**TREWAN SANDS CHILDREN'S TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**7 Grant-making**

**Analysis of grants**

	<b>Grants to individuals</b>	
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Analysis</b>		
Holidays and events	<u>48,557</u>	<u>40,491</u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Operating leases - other assets	29,651	27,764
Trustees remuneration	55,400	55,400
Accountancy fees - independent examination	<u>3,300</u>	<u>3,300</u>

#### 9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Mr Andrew Dawson**

Mr Andrew Dawson received remuneration of £18,800 (2024: £18,800) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mr A Dawson. These payments were made in respect of management services to the charity.

##### **Mrs Louise Dawson**

Mrs Louise Dawson received remuneration of £36,600 (2024: £36,600) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mrs L Dawson. These payments were made in respect of management services to the charity.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	104,519	98,968
Social security costs	1,604	1,635
Pension costs	782	789
	<u>106,905</u>	<u>101,392</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Management	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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#### 11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 12 Debtors

	2025	2024
	£	£
Prepayments	627	627
Other debtors	24,000	24,000
	<u>24,627</u>	<u>24,627</u>

#### 13 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	1,079	1,079
Cash at bank	22,481	27,761
	<u>23,560</u>	<u>28,840</u>

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

	2025	2024
	£	£
Bank loans	1,775	10,203
Trade creditors	(613)	-
Other taxation and social security	1,398	6,720
Other creditors	4,620	5,408
Accruals	4,579	-
	<u>11,759</u>	<u>22,331</u>

#### 15 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	<u>10,461</u>	<u>12,236</u>

**TREWAN SANDS CHILDREN'S TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**16 Funds**

	<b>Balance at 1 April 2024 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2025 £</b>
<b>Unrestricted</b>				
General	<u>18,900</u>	<u>206,795</u>	<u>(199,731)</u>	<u>25,964</u>
	<b>Balance at 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted</b>				
General	<u>2,632</u>	<u>204,724</u>	<u>(188,456)</u>	<u>18,900</u>

**17 Analysis of net assets between funds**

	<b>Unrestricted General £</b>	<b>Total funds 2025 £</b>
Current assets	48,187	48,187
Current liabilities	(11,759)	(11,759)
Creditors over 1 year	<u>(10,461)</u>	<u>(10,461)</u>
Total net assets	<u>25,967</u>	<u>25,967</u>
	<b>Unrestricted General £</b>	<b>Total funds 2024 £</b>
Current assets	53,467	53,467
Current liabilities	(22,331)	(22,331)
Creditors over 1 year	<u>(12,236)</u>	<u>(12,236)</u>
Total net assets	<u>18,900</u>	<u>18,900</u>

**TREWAN SANDS CHILDREN'S TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

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**18 Related party transactions**

**19 Controlling entity**

The ultimate controlling party is the Trustees who are all directors of the company.

**TREWAN SANDS CHILDREN'S TRUST**

England & Wales - Charity number 1124485

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# Accounts

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Company registration number: 06542380

Charity registration number: 1124485

**TREWAN SANDS CHILDREN'S TRUST**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**31 MARCH 2024**

Horsfield & Smith  
Independent Examiner  
Tower House  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

# TREWAN SANDS CHILDREN'S TRUST

## CONTENTS

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Reference and Administrative Details	1
Trustees' Report	2 to 10
Statement of Trustees' Responsibilities	11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 to 25

# TREWAN SANDS CHILDREN'S TRUST

## REFERENCE AND ADMINISTRATIVE DETAILS

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**Charity Registration Number** 1124485

**Company Registration Number** 06542380

**Trustees** Mr Andrew Dawson  
Mrs Louise Dawson  
Mr John Bowker  
Mr Paul Charnock  
Mrs Rhea Charnock

**Secretary** Mrs Louise Dawson

**Registered Office** Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

**Independent Examiner** Horsfield & Smith  
Chartered Accountants  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

The charity is incorporated in England and Wales.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

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

#### ***Nature of governing document***

Trewan Sands Children's Trust is a charitable company limited by guarantee, registered as a charity on 11th June 2008. Its governing document is in the form of a Memorandum and Articles of Association, incorporated on 25th March 2008.

### **Objectives and activities**

#### ***Objects and aims***

The objects of the charity are:

To relieve sickness of disabled and terminally ill children in the UK (who may be accompanied by their parents, guardians or carers) and who would not otherwise have a holiday and whose circumstances show that they are in need due to their social and economic circumstances.

To provide holidays for other members of the community who would not otherwise have a holiday and whose circumstances show that they are in need, due to their age, infirmity and social and economic circumstances.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

### **Aims of the charity**

To raise enough funding through donations by businesses, to provide more holidays and equipment for the children and their families.

To help the children become more positive about their own capabilities, their self-worth and their future.

To help the children grow in confidence by challenging themselves and trying new activities.

To offer a Fun Packed Activity Programme for children.

To increase the number of children and families we help every year.

To provide these families with "Memories to Cherish"

### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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### Achievements and performance

Trewan Sands have seen a significant increase in the number of beneficiaries that we have helped since the Covid-19 pandemic. We have seen once again a huge trend in donators unable to make monetary donations due to business closures and due to their increase in running costs, with some willing to donate goods or equipment instead. To this end, we have had to re-prioritise and diversify more into Community based events, activities and donations of services and equipment to keep our commitment to the community, volunteering, shopping, getting prescriptions and taking families who do not drive for their vaccinations. We have also helped our families by providing care and hygiene support packages. These packs include laundry items, personal hygiene items and cleaning products. We support children and young people with life-limiting illnesses and disabilities and provide special needs equipment and disability aids free of charge.

We have had many successful breakthrough experiences with some of the children and young people that, have only been achieved with our support

We have given Educational Support for Parents/Carers of Children and Young People with Disabilities – provided communication aids and the tools to help parents/carers develop communication with children and young people.

We have provided the following activities free of charge to families with children and young people with disabilities or life limiting conditions that have needed our support and that meet our criteria:

Easter Egg and Toy Appeal - Delivering Easter Eggs, toys and equipment to Families, Hospices, Local Hospital Children's wards and Special Educational Needs Schools, Children's Homes and Women's Refuge.



# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

We have been donated various equipment including; Makaton bundles, strollers, hoists, sensory equipment, car seats, special needs buggies & covers, wheelchairs, accessories and high chairs, various equipment for the home; children's clothing; beds and bedding, sensory equipment; Food, toiletries have also been provided and donated. We are receiving Donations from all over the country that need to be collected and delivered by Trustee's and volunteers.

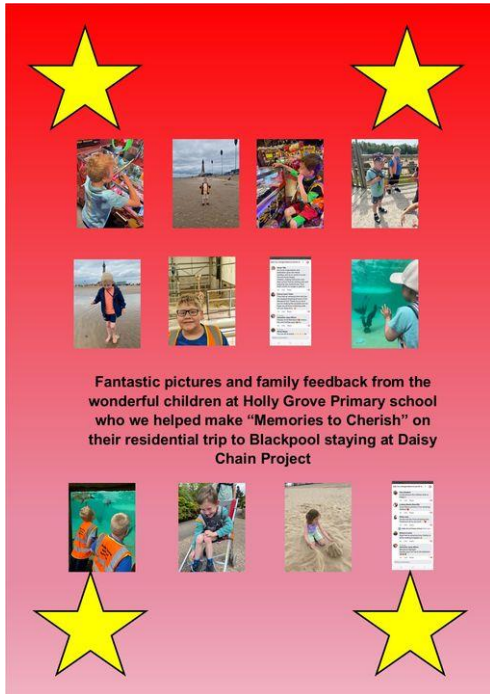


We have also funded schools to help make "Memories to Cherish" by providing weeks away at the Daisy Chain Project in Blackpool

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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We have run numerous events:



# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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### **Financial review**

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

### ***Policy on reserves***

The Board and the Management Team recognise the need to develop a more substantial level of unrestricted reserves to secure the company's future viability but are aware that in the charitable sector this is not always possible or desirable.

The Board are agreed that reasonable levels of unrestricted reserves are required to finance working capital needs to fund the time delay in receiving the pledge to receiving the actual donation.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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### Plans for future periods

Our plans for the future are to continue to strive to enhance all of our achievements, involve, and help many more children, young people, and their families/carers, providing the much needed specialist equipment and support that they deserve and without our support would miss out on.

We realise the potential to further increase the number of beneficiaries that we support each year, whilst continuing to provide donated equipment to help our families. We are looking to offer day trips to special need schools – enabling community involvement and partnership working with other charities and local businesses, parents and carers of children and young people with disabilities and illnesses.

We are looking forward to continue with our annual Fun Days/Adventure days, which allow the children to interact with other children and families; this is beneficial to not only the children with disabilities and terminal illnesses but also their parents/carers and siblings. These have been a great success over the past years and we are excited to continue running numerous events throughout this year including:

"Wear Yours Pj's Day"

Carnival Fun Day

10 pubs in 10 km's

Cycle Rides

Music Festival "Radfest"

Halloween Party

Christmas Fun Day

Winter Wonderland Fun

Music Festival.

We are still working closely in partnership with 5\* Ribby Hall Village, Narrow Boat Holidays and The Daisy Chain Project. We have once again, been chosen as PR World Travel's Charity of the Year, which enables us to secure the best discounts for the holidays.

We have secured companies and groups that we are working closely with as their charity partner including local sports teams, public houses and businesses.



## OUR AIMS

To raise enough funding through donations, to provide more holidays, activity days and day trips for children and their families.

To help children become more positive about their own capabilities, their self-worth and their future.

To help children grow in confidence by challenging themselves & trying new activities.

To offer a Fun Packed Activity Programme for Children.

To increase the number of children and families we help every year.

To provide these families with "Memories to Cherish"

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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### Financial instruments

#### *Credit risk*


The Charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses its unrestricted reserves.

The annual report was approved by the trustees of the charity on 11/12/24 and signed on its behalf by:



.....  
Mrs Louise Dawson  
Company secretary

# TREWAN SANDS CHILDREN'S TRUST

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

---

The trustees (who are also the directors of Trewan Sands Children's Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 11/12/24 and signed on its behalf by:

  
.....

Mrs Louise Dawson  
Trustee



## TREWAN SANDS CHILDREN'S TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREWAN SANDS CHILDREN'S TRUST

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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:

1. accounting records were not kept in respect of Trewan Sands Children's Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....  
Peter Nicol BSc FCA  
Independent Examiner  
ICAEW

Tower House  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

Date: 

# TREWAN SANDS CHILDREN'S TRUST

## STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2024 (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations	3	204,535	204,535	195,796
Investment income	4	<u>189</u>	<u>189</u>	<u>66</u>
Total Income		<u>204,724</u>	<u>204,724</u>	<u>195,862</u>
<b>Expenditure on:</b>				
Raising funds	5	(49,072)	(49,072)	(62,667)
Charitable activities	6	<u>(139,384)</u>	<u>(139,384)</u>	<u>(133,144)</u>
Total Expenditure		<u>(188,456)</u>	<u>(188,456)</u>	<u>(195,811)</u>
Net income		<u>16,268</u>	<u>16,268</u>	<u>51</u>
Net movement in funds		16,268	16,268	51
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>2,632</u>	<u>2,632</u>	<u>2,581</u>
Total funds carried forward	17	<u><u>18,900</u></u>	<u><u>18,900</u></u>	<u><u>2,632</u></u>

All of the charity's activities derive from unrestricted continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

# TREWAN SANDS CHILDREN'S TRUST

## BALANCE SHEET

AS AT 31 MARCH 2024

(REGISTRATION NUMBER: 06542380)

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	13	24,627	18,027
Cash at bank and in hand	14	<u>28,840</u>	<u>30,075</u>
		53,467	48,102
<b>Creditors: Amounts falling due within one year</b>	15	<u>(22,331)</u>	<u>(23,031)</u>
<b>Total assets less current liabilities</b>		31,136	25,071
<b>Creditors: Amounts falling due after more than one year</b>	16	<u>(12,236)</u>	<u>(22,439)</u>
<b>Net assets</b>		<u>18,900</u>	<u>2,632</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>18,900</u>	<u>2,632</u>
<b>Total funds</b>	17	<u>18,900</u>	<u>2,632</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 13 to 25 were approved by the trustees, and authorised for issue on 11/12/24 and signed on their behalf by:



.....  
Mrs Louise Dawson  
Trustee

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 1 General information

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Trewan Sands Children's Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### **Income and endowments**

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

### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### **Support costs**

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

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation

Asset class	Depreciation method and rate
Motor vehicles	25% straight line

### Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### Cash and cash equivalents

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

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Fund structure

General unrestricted funds are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated unrestricted funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

### Financial instruments

#### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### 3 Income from donations

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Gifts and donations	181,299	181,299
Gift aid reclaimed	23,236	23,236
<b>Total for 2024</b>	<b>204,535</b>	<b>204,535</b>
<b>Total for 2023</b>	<b>195,796</b>	<b>195,796</b>

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	189	189
<b>Total for 2024</b>	<u>189</u>	<u>189</u>
<b>Total for 2023</b>	<u>66</u>	<u>66</u>

### 5 Expenditure on raising funds

#### a) Costs of generating donations

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Allocated support costs	7	49,072	49,072
<b>Total for 2024</b>		<u>49,072</u>	<u>49,072</u>
<b>Total for 2023</b>		<u>62,667</u>	<u>62,667</u>

### 6 Expenditure on charitable activities

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Grant funding of activities		40,491	40,491
Allocated support costs	7	98,893	98,893
<b>Total for 2024</b>		<u>139,384</u>	<u>139,384</u>
<b>Total for 2023</b>		<u>133,144</u>	<u>133,144</u>

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# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 7 Analysis of support costs

#### Raising funds expenditure

#### Costs of generating donations and legacies

	<b>Unrestricted funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	<b>General</b>		
	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	43,568	43,568	55,586
Social security costs	370	370	319
Employers pension	412	412	522
Telephone	4,506	4,506	6,042
Fundraising costs	216	216	198
	<u>49,072</u>	<u>49,072</u>	<u>62,667</u>

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### Charitable activities expenditure

	Unrestricted funds	Total 2024	Total 2023
	General		
	£	£	£
Trustees remuneration	55,400	55,400	55,400
Trustees social security	1,265	1,265	1,957
Trustees employers pension	377	377	377
Rent	21,723	21,723	20,748
Light and heat	2,447	2,447	2,453
Insurance	406	406	747
Repairs and maintenance	134	134	257
Computer software	501	501	436
Printing, postage and stationery	944	944	1,303
Sundry and other costs	918	918	1,095
Motor expenses	3,043	3,043	3,365
Car leasing expenses	2,753	2,753	2,709
Independent examiners fees	3,300	3,300	3,300
Accountancy fees	170	170	251
Bank charges	1,525	1,525	1,944
Bank interest	2	2	-
Loan interest	697	697	945
Equipment leasing	3,288	3,288	5,016
	<u>98,893</u>	<u>98,893</u>	<u>102,303</u>

### 8 Grant-making

#### Analysis of grants

	Grants to individuals 2023 £
<b>Analysis</b>	
Holidays and events	<u>27,976</u>

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

---

### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Operating leases - other assets	27,764	25,150
Trustees remuneration	55,400	55,400
Accountancy fees - independent examination	<u>3,300</u>	<u>3,300</u>

### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

#### **Mr Andrew Dawson**

Mr Andrew Dawson received remuneration of £18,800 (2023: £18,800) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mr A Dawson. These payments were made in respect of management services to the charity.

#### **Mrs Louise Dawson**

Mrs Louise Dawson received remuneration of £36,600 (2023: £36,600) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mrs L Dawson. These payments were made in respect of management services to the charity.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 11 Staff costs

The aggregate payroll costs were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	98,968	110,986
Social security costs	1,635	2,276
Pension costs	789	899
	<u>101,392</u>	<u>114,161</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>No</b>
Management	2	2
Administration	1	4
	<u>3</u>	<u>6</u>

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

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 13 Debtors

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	627	641
Other debtors	24,000	17,386
	<u>24,627</u>	<u>18,027</u>

### 14 Cash and cash equivalents

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash on hand	1,079	1,079
Cash at bank	27,761	28,996
	<u>28,840</u>	<u>30,075</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	10,203	9,951
Other taxation and social security	6,720	6,822
Other creditors	5,408	6,258
	<u>22,331</u>	<u>23,031</u>

### 16 Creditors: amounts falling due after one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>12,236</u>	<u>22,439</u>

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
--	---------------------------------	----------------------------	----------------------------	----------------------------------

#### Unrestricted

General	<u>2,632</u>	<u>204,724</u>	<u>(188,456)</u>	<u>18,900</u>
---------	--------------	----------------	------------------	---------------

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
--	---------------------------------	----------------------------	----------------------------	----------------------------------

#### Unrestricted

General	<u>2,581</u>	<u>195,862</u>	<u>(195,811)</u>	<u>2,632</u>
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### 18 Analysis of net assets between funds

	Unrestricted	
	General £	Total funds 2024 £
Current assets	53,467	53,467
Current liabilities	(22,331)	(22,331)
Creditors over 1 year	<u>(12,236)</u>	<u>(12,236)</u>
Total net assets	<u>18,900</u>	<u>18,900</u>
	Unrestricted	
	General £	Total funds 2023 £
Current assets	48,102	48,102
Current liabilities	(23,031)	(23,031)
Creditors over 1 year	<u>(22,439)</u>	<u>(22,439)</u>
Total net assets	<u>2,632</u>	<u>2,632</u>

### 19 Related party transactions

There were no related party transactions in the year.

### 20 Controlling entity

The ultimate controlling party is the Trustees who are all directors of the company.

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**TREWAN SANDS CHILDREN'S TRUST**

England & Wales - Charity number 1124485

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# Accounts

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Company registration number: 06542380

Charity registration number: 1124485

**TREWAN SANDS CHILDREN'S TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**31 MARCH 2023**

Horsfield & Smith  
Chartered Accountants  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

# TREWAN SANDS CHILDREN'S TRUST

## CONTENTS

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Reference and Administrative Details	1
Trustees' Report	2 to 10
Statement of Trustees' Responsibilities	11
Independent Examiner's Report	12 to 13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Financial Statements	16 to 27

# TREWAN SANDS CHILDREN'S TRUST

## REFERENCE AND ADMINISTRATIVE DETAILS

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**Charity Registration Number** 1124485

**Company Registration Number** 06542380

**Trustees** Mr Andrew Dawson  
Mrs Louise Dawson  
Mr John Bowker  
Mr Paul Charnock  
Mrs Rhea Charnock

**Secretary** Mrs Louise Dawson

**Registered Office** Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

**Independent Examiner** Horsfield & Smith  
Chartered Accountants  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

The charity is incorporated in England and Wales.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

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

#### ***Nature of governing document***

Trewan Sands Children's Trust is a charitable company limited by guarantee, registered as a charity on 11th June 2008. Its governing document is in the form of a Memorandum and Articles of Association, incorporated on 25th March 2008.

### **Objectives and activities**

#### ***Objects and aims***

The objects of the charity are:

To relieve sickness of disabled and terminally ill children in the UK (who may be accompanied by their parents, guardians or carers) and who would not otherwise have a holiday and whose circumstances show that they are in need due to their social and economic circumstances.

To provide holidays for other members of the community who would not otherwise have a holiday and whose circumstances show that they are in need, due to their age, infirmity and social and economic circumstances.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

### **Aims of the charity**

To raise enough funding through donations by businesses, to provide more holidays and equipment for the children and their families.

To help the children become more positive about their own capabilities, their self-worth and their future.

To help the children grow in confidence by challenging themselves and trying new activities.

To offer a Fun Packed Activity Programme for children.

To increase the number of children and families we help every year.

To provide these families with "Memories to Cherish"

### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

### Achievements and performance

Trewan Sands have once again seen a huge trend in donators unable to make monetary donations but more than willing to donate goods, equipment and services etc..., to this end we have had to re-prioritise and diversify more into Community based events, activities and donations of services and equipment to keep our commitment to the community, volunteering, shopping, getting prescriptions and taking families who don't drive for their vaccinations. We have also helped our families by providing care and hygiene support packages.

We have had many successful breakthrough experiences with some of the children and young people that have only been achieved with our support

We have given Educational Support for Parents/Carers of Children and Young People with Disabilities – provided communication aids and the tools to help parents/carers develop communication with children and young people.

We have provided the following activities free of charge to families with children and young people with disabilities or life limiting conditions that have needed our support and that meet our criteria:

Easter Egg and Toy Appeal - Delivering Easter Eggs, toys and equipment to Families, Hospices, Local Hospital Children's wards and Special Educational Needs Schools, Children's Homes and Women's Refuge.



## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

---

We have been donated various equipment; swimming aids, car seats, special needs buggies & covers, wheelchairs, accessories and high chairs, various equipment for the home; children's clothing; beds and bedding, sensory equipment; Food, toiletries have also been provided and donated. We are receiving Donations from all over the country that need to be collected and delivered by Trustee's and volunteers.



## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

---



We have also had runners in many half marathons, great runs etc .....

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---



We have run numerous events:

  
  
**PARTY**  
The Bridge Tavern 4th June 2022 from 1pm  
6-8 Blackburn Street, Radcliffe M26 1WW  
In Aid of TSC Trust  
  
Charity No: 1124485  
  
  




# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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### **Financial review**

The results for the year and the Charity's financial position at the end of the year are show in the attached financial statements.

### ***Policy on reserves***

The Board and the Management Team recognise the need to develop a more substantial level of unrestricted reserves to secure the company's future viability but are aware that in the charitable sector this is not always possible or desirable.

The Board are agreed that reasonable levels of unrestricted reserves are required to finance working capital needs to fund the time delay in receiving the pledge to receiving the actual donation.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

### Plans for future periods

Our plans for the future are to continue to strive to enhance all of our achievements and involve and help many more children and young people and their families/carers, providing the much needed specialist equipment and support that they deserve and without our support would miss out on.

We realise the potential to further increase the number of beneficiaries that we support each year and continue to provide donated equipment to help our families. We are looking to offer day trips to special need schools – enabling community involvement and partnership working with other charities and local businesses, parents and carers of children and young people with disabilities and illnesses.

We are looking forward to continue with our annual Fun Days/Adventure days which allow the children to interact with other children and families; this is beneficial not only to the children with disabilities and terminal illnesses but also their parents/carers and siblings. These have been a great success over the past years and we are excited to continue running numerous events throughout this year including:

"Wear Yours Pj's Day"

Carnival Fun Day

10 pubs in 10 km's

Cycle Rides

Music Festival "Radfest"

Halloween Party

Christmas Fun Day

Christmas Party at Playfactor

Winter Wonderland Fun

Music Festival.

We are still working closely in partnership with 5\* Ribby Hall Village, Narrow Boat Holidays and The Daisy Chain Project. We have once again, been chosen as PR World Travel's Charity of the Year, which enables us to secure the best discounts for the holidays.

We have secured companies and groups that we are working closely with as their charity partner including local sports teams, public houses and businesses.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

### Financial instruments

#### *Credit risk*

The Charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses its unrestricted reserves.

The annual report was approved by the trustees of the charity on 21/12/2023 and signed on its behalf by:

  
.....

Mrs Louise Dawson  
Trustee

## TREWAN SANDS CHILDREN'S TRUST

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The trustees (who are also the directors of Trewan Sands Children's Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 21/12/2023 and signed on its behalf by:



.....  
Mrs Louise Dawson  
Trustee



## TREWAN SANDS CHILDREN'S TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREWAN SANDS CHILDREN'S TRUST

---

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

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.



## TREWAN SANDS CHILDREN'S TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREWAN SANDS CHILDREN'S TRUST

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#### Independent examiner's statement

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:

1. accounting records were not kept in respect of Trewan Sands Children's Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....  
Peter Nicol BSc FCA  
Chartered Accountants  
ICAEW

269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

Date:..... 21 December 2023

## TREWAN SANDS CHILDREN'S TRUST

### STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

### (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations	3	195,796	195,796	235,159
Investment income	4	<u>66</u>	<u>66</u>	<u>8</u>
Total Income		<u>195,862</u>	<u>195,862</u>	<u>235,167</u>
<b>Expenditure on:</b>				
Raising funds	5	(62,667)	(62,667)	(78,875)
Charitable activities	6	<u>(133,144)</u>	<u>(133,144)</u>	<u>(154,024)</u>
Total Expenditure		<u>(195,811)</u>	<u>(195,811)</u>	<u>(232,899)</u>
Net income		<u>51</u>	<u>51</u>	<u>2,268</u>
Net movement in funds		51	51	2,268
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>2,581</u>	<u>2,581</u>	<u>313</u>
Total funds carried forward	17	<u><u>2,632</u></u>	<u><u>2,632</u></u>	<u><u>2,581</u></u>

All of the charity's activities derive from unrestricted continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 17.

# TREWAN SANDS CHILDREN'S TRUST

## BALANCE SHEET

AS AT 31 MARCH 2023

(REGISTRATION NUMBER: 06542380)

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	13	18,027	19,914
Cash at bank and in hand	14	<u>30,075</u>	<u>35,591</u>
		48,102	55,505
<b>Creditors: Amounts falling due within one year</b>	15	<u>(23,031)</u>	<u>(20,534)</u>
<b>Total assets less current liabilities</b>		25,071	34,971
<b>Creditors: Amounts falling due after more than one year</b>	16	<u>(22,439)</u>	<u>(32,390)</u>
<b>Net assets</b>		<u>2,632</u>	<u>2,581</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>2,632</u>	<u>2,581</u>
<b>Total funds</b>	17	<u>2,632</u>	<u>2,581</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 14 to 27 were approved by the trustees, and authorised for issue on ~~21/12/2023~~ and signed on their behalf by:

  
.....  
Mrs Louise Dawson  
Trustee

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 General information

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Trewan Sands Children's Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### ***Support costs***

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

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation

Asset class	Depreciation method and rate
Motor vehicles	25% straight line

### Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### Cash and cash equivalents

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

General unrestricted funds are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated unrestricted funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

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

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### 3 Income from donations

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Gifts and donations	169,993	169,993
Gift aid reclaimed	25,803	25,803
<b>Total for 2023</b>	<u>195,796</u>	<u>195,796</u>
<b>Total for 2022</b>	<u>235,159</u>	<u>235,159</u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	66	66
<b>Total for 2023</b>	<u>66</u>	<u>66</u>
<b>Total for 2022</b>	<u>8</u>	<u>8</u>

#### 5 Expenditure on raising funds

##### a) Costs of generating donations

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	62,667	62,667
<b>Total for 2023</b>		<u>62,667</u>	<u>62,667</u>
<b>Total for 2022</b>		<u>78,875</u>	<u>78,875</u>

#### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Grant funding of activities		30,841	30,841
Allocated support costs	7	102,303	102,303
<b>Total for 2023</b>		<u>133,144</u>	<u>133,144</u>
<b>Total for 2022</b>		<u>154,024</u>	<u>154,024</u>

**TREWAN SANDS CHILDREN'S TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**Total  
expenditure  
£**

**7 Analysis of support costs**

**Raising funds expenditure**

**Costs of generating donations and legacies**

	<b>Unrestricted funds</b>		
	<b>General</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Wages and salaries	55,586	55,586	71,326
Social security costs	319	319	1,260
Employers pension	522	522	703
Telephone	6,042	6,042	5,370
Fundraising costs	198	198	216
	<u>62,667</u>	<u>62,667</u>	<u>78,875</u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### Charitable activities expenditure

	Unrestricted	Total 2023	Total 2022
	funds		
	General		
	£	£	£
Trustees remuneration	55,400	55,400	74,200
Trustees social security	1,957	1,957	4,549
Trustees employers pension	377	377	941
Rent	20,748	20,748	21,211
Light and heat	2,453	2,453	2,242
Insurance	747	747	524
Repairs and maintenance	257	257	43
Office expenses	-	-	384
Computer software	436	436	343
Printing, postage and stationery	1,303	1,303	1,934
Sundry and other costs	1,095	1,095	1,109
Motor expenses	3,365	3,365	4,189
Car leasing expenses	2,709	2,709	2,944
Independent examiners fees	3,300	3,300	3,300
Accountancy fees	251	251	521
Bank charges	1,944	1,944	1,531
Loan interest	945	945	2,218
Equipment leasing	5,016	5,016	3,865
	<u>102,303</u>	<u>102,303</u>	<u>126,048</u>

#### 8 Grant-making

##### Analysis of grants

	Grants to individuals	
	2023	2022
	£	£
Analysis		
Holidays and events	<u>27,976</u>	<u>27,976</u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Operating leases - other assets	25,150	23,810
Trustees remuneration	55,400	74,200
Accountancy fees - independent examination	<u>3,300</u>	<u>3,300</u>

#### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Mr Andrew Dawson**

Mr Andrew Dawson received remuneration of £18,800 (2022: £37,600) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mr A Dawson. These payments were made in respect of management services to the charity.

##### **Mrs Louise Dawson**

Mrs Louise Dawson received remuneration of £36,600 (2022: £36,600) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mrs L Dawson. These payments were made in respect of management services to the charity.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	110,986	145,526
Social security costs	2,276	5,809
Pension costs	899	1,644
	<u>114,161</u>	<u>152,979</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Management	2	2
Administration	4	4
	<u>6</u>	<u>6</u>

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Debtors

	2023	2022
	£	£
Prepayments	641	944
Other debtors	17,386	18,970
	<u>18,027</u>	<u>19,914</u>

#### 14 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	1,079	1,079
Cash at bank	28,996	34,512
	<u>30,075</u>	<u>35,591</u>

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

	2023	2022
	£	£
Bank loans	9,951	9,704
Other taxation and social security	6,822	7,795
Other creditors	6,258	3,035
	<u>23,031</u>	<u>20,534</u>

#### 16 Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank loans	22,439	32,390

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
--	---------------------------------	----------------------------	----------------------------	----------------------------------

#### Unrestricted

General	2,581	195,862	(195,811)	2,632
---------	-------	---------	-----------	-------

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
--	---------------------------------	----------------------------	----------------------------	----------------------------------

#### Unrestricted

General	313	235,167	(232,899)	2,581
---------	-----	---------	-----------	-------

#### 18 Analysis of net assets between funds

	Unrestricted	
	General £	Total funds 2023 £
Current assets	48,102	48,102
Current liabilities	(23,031)	(23,031)
Creditors over 1 year	(22,439)	(22,439)
Total net assets	<u>2,632</u>	<u>2,632</u>
	Unrestricted	
	General £	Total funds 2022 £
Current assets	55,505	55,505
Current liabilities	(20,534)	(20,534)
Creditors over 1 year	(32,390)	(32,390)
Total net assets	<u>2,581</u>	<u>2,581</u>

#### 19 Controlling entity

The ultimate controlling party is the Trustees who are all directors of the company.

**TREWAN SANDS CHILDREN'S TRUST**

England & Wales - Charity number 1124485

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# Accounts

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Company registration number: 06542380

Charity registration number: 1124485

**TREWAN SANDS CHILDREN'S TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**31 MARCH 2022**

Horsfield & Smith  
Chartered Accountants  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

# TREWAN SANDS CHILDREN'S TRUST

## CONTENTS

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Reference and Administrative Details	1
Trustees' Report	2 to 8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10 to 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 25

# TREWAN SANDS CHILDREN'S TRUST

## REFERENCE AND ADMINISTRATIVE DETAILS

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**Charity Registration Number** 1124485

**Company Registration Number** 06542380

**Trustees** Mr Andrew Dawson  
Mrs Louise Dawson  
Mr John Bowker  
Mr Paul Charnock  
Mrs Rhea Charnock

**Secretary** Mrs Louise Dawson

**Registered Office** Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

**Independent Examiner** Horsfield & Smith  
Chartered Accountants  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

The charity is incorporated in England and Wales.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

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

#### ***Nature of governing document***

Trewan Sands Children's Trust is a charitable company limited by guarantee, registered as a charity on 11th June 2008. Its governing document is in the form of a Memorandum and Articles of Association, incorporated on 25th March 2008.

### **Objectives and activities**

#### ***Objects and aims***

The objects of the charity are:

To relieve sickness of disabled and terminally ill children in the UK (who may be accompanied by their parents, guardians or carers) and who would not otherwise have a holiday and whose circumstances show that they are in need due to their social and economic circumstances.

To provide holidays for other members of the community who would not otherwise have a holiday and whose circumstances show that they are in need, due to their age, infirmity and social and economic circumstances.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

---

### **Aims of the charity**

To raise enough funding through donations by businesses, to provide more holidays and equipment for the children and their families.

To help the children become more positive about their own capabilities, their self-worth and their future.

To help the children grow in confidence by challenging themselves and trying new activities.

To offer a Fun Packed Activity Programme for children.

To increase the number of children and families we help every year.

To provide these families with "Memories to Cherish"

### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## TREWAN SANDS CHILDREN'S TRUST TRUSTEES REPORT

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### Achievements and performance

We have once again seen a trend in donators unable to make monetary donations but more than willing to donate goods, equipment and services etc..., to this end we have had to re-prioritise and diversify more into Community based events, activities and donations of services and equipment to keep our commitment to the community, volunteering, shopping, getting prescriptions and taking families who don't drive for their vaccinations. We have also helped our families by providing care and food packages to families having to self isolate.

We have had many successful breakthrough experiences with some of the children and young people that have only been achieved with our support

We have given Educational Support for Parents/Carers of Children and Young People with Disabilities – provided communication aids and the tools to help parents/carers develop communication with children and young people.

We have provided the following activities free of charge to families with children and young people with disabilities or life limiting conditions that have needed our support and that meet our criteria: Easter Egg and Toy Appeal - Delivering Easter Eggs, toys and equipment to Families, Hospices, Local Hospital Children's wards and Special Educational Needs Schools, Children's Homes and Women's Refuge.

We have been donated various equipment; swimming aids, car seats, special needs buggies & covers, wheelchairs, accessories and high chairs, various equipment for the home; children's clothing; beds and bedding, sensory equipment; Food, toiletries have also been provided and donated. We have even been donated a wheelchair platform lift. We are receiving Donations from all over the country that need to be collected and delivered by Trustee's and volunteers.



# TREWAN SANDS CHILDREN'S TRUST TRUSTEES REPORT

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We had a wonderful lady Jodie Stott run the London Marathon for us raising awareness and funds for the charity.



We have also had runners in many half marathons, great runs etc .....



## TREWAN SANDS CHILDREN'S TRUST TRUSTEES REPORT

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### **Financial review**

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

### **Policy on reserves**

The Board and the Management Team recognise the need to develop a more substantial level of unrestricted reserves to secure the company's future viability but are aware that in the charitable sector this is not always possible or desirable.

The Board are agreed that reasonable levels of unrestricted reserves are required to finance working capital needs to fund the time delay in receiving the pledge to receiving the actual donation.

### **Plans for future periods**

Our plans for the future are to continue to strive to enhance all of our achievements and involve and help many more children and young people and their families/carers, providing the much needed specialist equipment and support that they deserve and without our support would miss out on.

We realise the potential to further increase the number of beneficiaries that we support each year and continue to provide donated equipment to help our families. We are looking to offer day trips to special need schools – enabling community involvement and partnership working with other charities and local businesses, parents and carers of children and young people with disabilities and illnesses.

## TREWAN SANDS CHILDREN'S TRUST TRUSTEES REPORT

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We are looking forward to continuing with our annual Fun Days/Adventure days which allow the children to interact with other children and families; this is beneficial not only to the children with disabilities and terminal illnesses but also their parents/carers and siblings. These have been a great success over the past years and we are excited to continue running numerous events throughout this year including:

"Wear Yours Pj's Day"

Carnival Fun Day

10 pubs in 10 km's

Cycle Rides

Music Festival "Radfest"

Halloween Party

Christmas Fun Day

Christmas Party at Playfactor

Winter Wonderland Fun

Music Festival.

We are still working closely in partnership with 5\* Ribby Hall Village, Narrow Boat Holidays and The Daisy Chain Project. We have once again, been chosen as PR World Travel's Charity of the Year, which enables us to secure the best discounts for the holidays.

We have secured companies and groups that we are working closely with as their charity partner including local sports teams, public houses and businesses.

# TREWAN SANDS CHILDREN'S TRUST

## TRUSTEES' REPORT

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### Financial instruments

#### *Credit risk*

The Charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

#### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses its unrestricted reserves.

The annual report was approved by the trustees of the charity on 13/1/23 and signed on its behalf by:



.....  
Mrs Louise Dawson  
Trustee

## TREWAN SANDS CHILDREN'S TRUST

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

---

The trustees (who are also the directors of Trewan Sands Children's Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 13/1/23 and signed on its behalf by:



.....  
Mrs Louise Dawson  
Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREWAN SANDS CHILDREN'S TRUST**

---

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Trewan Sands Children's Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREWAN SANDS CHILDREN'S TRUST**

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**Independent examiner's statement**

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:

1. accounting records were not kept in respect of Trewan Sands Children's Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Jonathan Staples BSc FCA DChA  
Chartered Accountants  
ICAEW

269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

13 January 2023

## TREWAN SANDS CHILDREN'S TRUST

### STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022 (INCLUDING INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Total 2022 £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations	3	235,159	235,159	197,994
Investment income	4	<u>8</u>	<u>8</u>	<u>24</u>
Total Income		<u>235,167</u>	<u>235,167</u>	<u>198,018</u>
<b>Expenditure on:</b>				
Raising funds	5	(78,875)	(78,875)	(89,933)
Charitable activities	6	<u>(154,024)</u>	<u>(154,024)</u>	<u>(137,921)</u>
Total Expenditure		<u>(232,899)</u>	<u>(232,899)</u>	<u>(227,854)</u>
Net income/(expenditure)		<u>2,268</u>	<u>2,268</u>	<u>(29,836)</u>
Net movement in funds		2,268	2,268	(29,836)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>313</u>	<u>313</u>	<u>30,149</u>
Total funds carried forward	17	<u><u>2,581</u></u>	<u><u>2,581</u></u>	<u><u>313</u></u>

All of the charity's activities derive from unrestricted continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 17.

# TREWAN SANDS CHILDREN'S TRUST

## BALANCE SHEET

AS AT 31 MARCH 2022

(REGISTRATION NUMBER: 06542380)

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	13	19,914	17,306
Cash at bank and in hand	14	<u>35,591</u>	<u>35,870</u>
		55,505	53,176
<b>Creditors: Amounts falling due within one year</b>	15	<u>(20,534)</u>	<u>(2,863)</u>
<b>Total assets less current liabilities</b>		34,971	50,313
<b>Creditors: Amounts falling due after more than one year</b>	16	<u>(32,390)</u>	<u>(50,000)</u>
<b>Net assets</b>		<u>2,581</u>	<u>313</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>2,581</u>	<u>313</u>
<b>Total funds</b>	17	<u>2,581</u>	<u>313</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 12 to 25 were approved by the trustees, and authorised for issue on 13/4/23 and signed on their behalf by:



.....  
Mrs Louise Dawson  
Trustee

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 General information

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Trewan Sands Children's Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Grant provisions***

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### ***Support costs***

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

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation

Asset class	Depreciation method and rate
Motor vehicles	25% straight line

### Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

### Cash and cash equivalents

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

General unrestricted funds are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated unrestricted funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

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

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

### **3 Income from donations**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Gifts and donations	157,199	157,199
Gift aid reclaimed	37,075	37,075
Grants, including capital grants;		
Government grants	<u>40,885</u>	<u>40,885</u>
<b>Total for 2022</b>	<u>235,159</u>	<u>235,159</u>
<b>Total for 2021</b>	<u>197,994</u>	<u>197,994</u>

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

### 4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	8	8
<b>Total for 2022</b>	<u>8</u>	<u>8</u>
<b>Total for 2021</b>	<u>24</u>	<u>24</u>

### 5 Expenditure on raising funds

#### a) Costs of generating donations

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	7	78,875	78,875
<b>Total for 2022</b>		<u>78,875</u>	<u>78,875</u>
<b>Total for 2021</b>		<u>89,933</u>	<u>89,933</u>

### 6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Grant funding of activities		27,976	27,976
Allocated support costs	7	126,048	126,048
<b>Total for 2022</b>		<u>154,024</u>	<u>154,024</u>
<b>Total for 2021</b>		<u>137,921</u>	<u>137,921</u>

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

	Grant funding of activity £	Allocated support costs £	Total expenditure £
<b>Total for 2021</b>	<u>17,600</u>	<u>120,321</u>	<u>137,921</u>

### 7 Analysis of support costs

#### Raising funds expenditure

#### Costs of generating donations and legacies

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Wages and salaries	71,326	71,326	81,980
Social security costs	1,260	1,260	1,667
Employers pension	703	703	812
Telephone	5,370	5,370	5,258
Fundraising costs	216	216	216
	<u>78,875</u>	<u>78,875</u>	<u>89,933</u>

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### Charitable activities expenditure

	Unrestricted funds	Total 2022	Total 2021
	General	2022	2021
	£	£	£
Trustees remuneration	74,200	74,200	74,200
Trustees social security	4,549	4,549	4,841
Trustees employers pension	941	941	941
Rent	21,211	21,211	18,433
Light and heat	2,242	2,242	1,130
Insurance	524	524	447
Repairs and maintenance	43	43	1,560
Office expenses	384	384	323
Computer software	343	343	48
Printing, postage and stationery	1,934	1,934	2,315
Sundry and other costs	1,109	1,109	644
Motor expenses	4,189	4,189	2,453
Car leasing expenses	2,944	2,944	3,139
Independent examiners fees	3,300	3,300	3,300
Accountancy fees	521	521	601
Bank charges	1,531	1,531	1,022
Loan interest	2,218	2,218	-
Equipment leasing	3,865	3,865	4,924
	<u>126,048</u>	<u>126,048</u>	<u>120,321</u>

### 8 Grant-making

#### Analysis of grants

	Grants to individuals	
	2022	2021
	£	£
Analysis		
Holidays and events	<u>27,976</u>	<u>17,600</u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### 9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022	2021
	£	£
Operating leases - other assets	23,810	25,063
Trustees remuneration	74,200	74,200
Accountancy fees - independent examination	<u>3,300</u>	<u>3,300</u>

#### 10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Mr Andrew Dawson**

Mr Andrew Dawson received remuneration of £37,600 (2021: £37,600) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mr A Dawson. These payments were made in respect of management services to the charity.

##### **Mrs Louise Dawson**

Mrs Louise Dawson received remuneration of £36,600 (2021: £36,600) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mrs L Dawson. These payments were made in respect of management services to the charity.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 11 Staff costs

The aggregate payroll costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	145,526	156,180
Social security costs	5,809	6,505
Pension costs	1,644	1,753
	<u>152,979</u>	<u>164,438</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2022</b>	<b>2021</b>
	<b>No</b>	<b>No</b>
Management	2	2
Administration	4	5
	<u>6</u>	<u>7</u>

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Debtors

	2022	2021
	£	£
Prepayments	944	1,039
Other debtors	18,970	16,267
	<u>19,914</u>	<u>17,306</u>

#### 14 Cash and cash equivalents

	2022	2021
	£	£
Cash on hand	1,079	1,079
Cash at bank	34,512	34,791
	<u>35,591</u>	<u>35,870</u>

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

	2022	2021
	£	£
Bank loans	9,704	-
Other taxation and social security	7,795	1,763
Other creditors	3,035	1,100
	<u>20,534</u>	<u>2,863</u>

#### 16 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	<u>32,390</u>	<u>50,000</u>

# TREWAN SANDS CHILDREN'S TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
--	---------------------------------	----------------------------	----------------------------	----------------------------------

#### Unrestricted

General	313	235,167	(232,899)	2,581
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	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
--	---------------------------------	----------------------------	----------------------------	----------------------------------

#### Unrestricted

General	30,149	198,018	(227,854)	313
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### 18 Analysis of net assets between funds

	Unrestricted General £	Total funds 2022 £
Current assets	55,505	55,505
Current liabilities	(20,534)	(20,534)
Creditors over 1 year	(32,390)	(32,390)
Total net assets	<u>2,581</u>	<u>2,581</u>
	Unrestricted General £	Total funds 2021 £
Current assets	53,176	53,176
Current liabilities	(2,863)	(2,863)
Creditors over 1 year	(50,000)	(50,000)
Total net assets	<u>313</u>	<u>313</u>

### 19 Controlling entity

The ultimate controlling party is the Trustees who are all directors of the company.

**TREWAN SANDS CHILDREN'S TRUST**

England & Wales - Charity number 1124485

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# Accounts

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Company registration number: 06542380

Charity registration number: 1124485

**TREWAN SANDS CHILDREN'S TRUST**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**31 MARCH 2021**

Horsfield & Smith  
Chartered Accountants  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

## TREWAN SANDS CHILDREN'S TRUST

### CONTENTS

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Reference and Administrative Details	1
Trustees' Report	2 to 7
Statement of Trustees' Responsibilities	8
Independent Examiner's Report	9 to 10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 24

## TREWAN SANDS CHILDREN'S TRUST

### REFERENCE AND ADMINISTRATIVE DETAILS

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**Charity Registration Number** 1124485

**Company Registration Number** 06542380

**Trustees** Mr Andrew Dawson  
Mrs Louise Dawson  
Mr John Bowker  
Mr Paul Charnock  
Mrs Rhea Charnock

**Secretary** Mrs Louise Dawson

**Principal Office** Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

**Independent Examiner** Horsfield & Smith  
Chartered Accountants  
269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

The charity is incorporated in England and Wales.

## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

---

#### Trustees

Mr Andrew Dawson

Mrs Louise Dawson

Mr John Bowker

Mr Paul Charnock

Mrs Rhea Charnock

#### Structure, governance and management

##### *Nature of governing document*

Trewan Sands Children's Trust is a charitable company limited by guarantee, registered as a charity on 11th June 2008. Its governing document is in the form of a Memorandum and Articles of Association, incorporated on 25th March 2008.

##### Objectives and activities

###### *Objects and aims*

The objects of the charity are:

To relieve sickness of disabled and terminally ill children in the UK (who may be accompanied by their parents, guardians or carers) and who would not otherwise have a holiday and whose circumstances show that they are in need due to their social and economic circumstances.

To provide holidays for other members of the community who would not otherwise have a holiday and whose circumstances show that they are in need, due to their age, infirmity and social and economic circumstances.

## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

---

#### **Aims of the charity**

To raise enough funding through donations by businesses, to provide more holidays and equipment for the children and their families.

To help the children become more positive about their own capabilities, their self-worth and their future.

To help the children grow in confidence by challenging themselves and trying new activities.

To offer a Fun Packed Activity Programme for children.

To increase the number of children and families we help every year.

To provide these families with "Memories to Cherish"

#### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

---

#### Achievements and performance

It has been a testing year financially with the pandemic, we have seen a trend in donors unable to make monetary donations but more than willing to donate goods, equipment and services etc..., to this end we have had to re-prioritise and diversify more into Community based events, activities and donations of services and equipment to keep our commitment to the community, volunteering, shopping, getting prescriptions and taking families who don't drive for their vaccinations. We have also helped our families by providing care and food packages to families having to self isolate.

Verifying Organisation:  
UK: Royal Voluntary Service

Expiry Date:  
2100.01.01

Number of volunteering hours:  
3335

Your languages:  
English [Change](#)

Your notifications sound:  
Seven [Change](#)

Tap on toggle buttons to find out more about each option

Report on duty:

Show me on the map:

Reveal firstname:

[Me](#) [Messages](#) [Mail](#) [Future Tasks](#) [Reports](#)

We have given Educational Support for Parents/Carers of Children and Young People with Disabilities – provided communication aids and the tools to help parents/carers develop communication with children and young people.

Easter Egg and Toy Appeal - Deliver Easter Eggs, toys and equipment to Hospices, Local Hospital Children's wards and Special Educational Needs Schools, Children's Homes and Women's Refuge.

Provision of Special Needs and Disability Equipment – we have been donated various safety equipment; car seats, special needs buggies, wheelchairs, accessories and high chairs, various equipment for the home; children's clothing; bedroom furniture; beds and bedding, sensory equipment; Food, toiletries have also been provided and donated. Stannah stair lift. We are receiving Donations from all over the country that need to be collected and delivered by Trustee's and volunteers.



## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

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#### Financial review

The results for the year and the Charity's financial position at the end of the year are shown in the attached financial statements.

#### Policy on reserves

The Board and the Management Team recognise the need to develop a more substantial level of unrestricted reserves to secure the company's future viability but are aware that in the charitable sector this is not always possible or desirable.

The Board are agreed that reasonable levels of unrestricted reserves are required to finance working capital needs to fund the time delay in receiving the pledge to receiving the actual donation.

#### Plans for future periods

Our plans for the future are to continue to strive to enhance all of our achievements and involve and help many more children and young people and their families/carers, providing the much needed specialist equipment and support that they deserve and without our support would miss out on.

We realise the potential to further increase the number of beneficiaries that we support each year and continue to provide donated equipment to help our families.

We are looking to offer Coffee and cake mornings – enabling community involvement and partnership working with other charities and local businesses, parents and carers of children and young people with disabilities and illnesses.

We also have our place in the London Marathon which was cancelled due to Covid-19.



## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

---

We are looking forward to continue with our annual Fun Days/Adventure days which allow the children to interact with other children and families; this is beneficial not only to the children with disabilities and terminal illnesses but also their parents/carers and siblings. These have been a great success over the past years and we are excited to continue running numerous events throughout this year including:

"Wear Yours Pj's Day"

Carnival Fun Day

10 pubs in 10 km's

Cycle Rides

Music Festival "Radfest"

Halloween Party

Christmas Fun Day

Christmas Party at Playfactor

Winter Wonderland Fun

Music Festival.

We are still working closely in partnership with 5\* Ribby Hall Village, Narrow Boat Holidays and The Daisy Chain Project. We have once again, been chosen as PR World Travel's Charity of the Year, which enables us to secure the best discounts for the holidays.

We have secured companies and groups that we are working closely with as their charity partner including local sports teams, public houses and businesses.

## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

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#### Financial instruments

##### *Credit risk*


The Charity's principal financial assets are bank balances and cash.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

##### *Liquidity risk*

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses its unrestricted reserves.

The annual report was approved by the trustees of the charity on 19.12.21 and signed on its behalf by:

  
.....

Mrs Louise Dawson  
Company Secretary

## TREWAN SANDS CHILDREN'S TRUST

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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The trustees (who are also the directors of Trewan Sands Children's Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 19.12.21 and signed on its behalf by:

  
.....

Mrs Louise Dawson  
Company Secretary



## TREWAN SANDS CHILDREN'S TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREWAN SANDS CHILDREN'S TRUST

---

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 to 24.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Trewan Sands Children's Trust (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Trewan Sands Children's Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.



## TREWAN SANDS CHILDREN'S TRUST

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TREWAN SANDS CHILDREN'S TRUST

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#### Independent examiner's statement

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:

1. accounting records were not kept in respect of Trewan Sands Children's Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Jonathan Staples BSc FCA DChA  
Chartered Accountants  
ICAEW

269 Walmersley Road  
Bury  
Lancashire  
BL9 6NX

Date: 20/12/21

**TREWAN SANDS CHILDREN'S TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31 MARCH 2021**

**(INCLUDING INCOME AND EXPENDITURE ACCOUNT  
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

	Note	Unrestricted funds £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations	3	197,994	197,994	278,064
Other trading activities	4	-	-	285
investment income	5	24	24	610
Other income	6	-	-	16,500
Total Income		<u>198,018</u>	<u>198,018</u>	<u>295,459</u>
<b>Expenditure on:</b>				
Raising funds	7	(89,933)	(89,933)	(112,566)
Charitable activities	8	<u>(137,921)</u>	<u>(137,921)</u>	<u>(163,180)</u>
Total Expenditure		<u>(227,854)</u>	<u>(227,854)</u>	<u>(275,746)</u>
Net (expenditure)/income		<u>(29,836)</u>	<u>(29,836)</u>	<u>19,713</u>
Net movement in funds		(29,836)	(29,836)	19,713
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>30,149</u>	<u>30,149</u>	<u>10,436</u>
Total funds carried forward	19	<u>313</u>	<u>313</u>	<u>30,149</u>

All of the charity's activities derive from unrestricted continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 19.

## TREWAN SANDS CHILDREN'S TRUST

### BALANCE SHEET AS AT 31 MARCH 2021 (REGISTRATION NUMBER: 06542380)

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	15	17,306	1,105
Cash at bank and in hand	16	<u>35,870</u>	<u>34,092</u>
		53,176	35,197
<b>Creditors: Amounts falling due within one year</b>	17	<u>(2,863)</u>	<u>(5,048)</u>
<b>Total assets less current liabilities</b>		50,313	30,149
<b>Creditors: Amounts falling due after more than one year</b>	18	<u>(50,000)</u>	-
<b>Net assets</b>		<u>313</u>	<u>30,149</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		<u>313</u>	<u>30,149</u>
<b>Total funds</b>	19	<u>313</u>	<u>30,149</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

#### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on 19.12.21 and signed on their behalf by:



Mr Andrew Dawson  
Trustee

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

---

#### 1 General information

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Pennine House  
Pennine Business Park  
Pilsworth Road  
Heywood  
Lancashire  
OL10 2TL

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

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

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Trewan Sands Children's Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

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

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## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### *Raisina funds*

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### *Grant provisions*

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation

Asset class	Depreciation method and rate
Motor vehicles	25% straight line

#### Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### Cash and cash equivalents

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

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

General unrestricted funds are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated unrestricted funds are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

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

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **3 Income from donations**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Gifts and donations	52,710	52,710
Gift aid reclaimed	31,354	31,354
Grants, including capital grants;		
Government grants	<u>113,930</u>	<u>113,930</u>
<b>Total for 2021</b>	<u>197,994</u>	<u>197,994</u>
<b>Total for 2020</b>	<u>278,064</u>	<u>278,064</u>

TREWAN SANDS CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

4 Income from other trading activities

	Unrestricted funds General £	Total funds £
Total for 2021	-	-
Total for 2020	285	285

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	24	24
Total for 2021	24	24
Total for 2020	610	610

6 Other income

	Unrestricted funds General £	Total funds £
Total for 2020	16,500	16,500

7 Expenditure on raising funds

a) Costs of generating donations

	Note	Unrestricted funds General £	Total funds £
Allocated support costs	9	89,933	89,933
Total for 2021		89,933	89,933
Total for 2020		112,566	112,566

TREWAN SANDS CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021

8 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Grant funding of activities		17,600	17,600
Allocated support costs	9	<u>120,321</u>	<u>120,321</u>
<b>Total for 2021</b>		<u><b>137,921</b></u>	<u><b>137,921</b></u>
<b>Total for 2020</b>		<u><b>163,180</b></u>	<u><b>163,180</b></u>

	Grant funding of activity £	Allocated support costs £	Total expenditure £
<b>Total for 2020</b>	<u><b>29,383</b></u>	<u><b>133,797</b></u>	<u><b>163,180</b></u>

9 Analysis of support costs

Raising funds expenditure

Costs of generating donations and legacies

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Wages and salaries	81,980	81,980	100,464
Social security costs	1,667	1,667	4,016
Employers pension	812	812	6,590
Telephone	5,258	5,258	1,496
Fundraising costs	<u>216</u>	<u>216</u>	-
	<u><b>89,933</b></u>	<u><b>89,933</b></u>	<u><b>112,566</b></u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### Charitable activities expenditure

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Trustees remuneration	74,200	74,200	72,360
Trustees social security	4,841	4,841	7,608
Trustees employers pension	941	941	-
Rent	18,433	18,433	17,904
Light and heat	1,130	1,130	3,224
Insurance	447	447	151
Repairs and maintenance	1,560	1,560	1,915
Office expenses	323	323	580
Computer software	48	48	2,501
Printing, postage and stationery	2,315	2,315	3,311
Sundry and other costs	644	644	3,800
Motor expenses	2,453	2,453	5,163
Car leasing expenses	3,139	3,139	4,021
Advertising	-	-	669
Entertainment	-	-	264
Independent examiners fees	3,300	3,300	3,300
Accountancy fees	601	601	240
Bank charges	1,022	1,022	1,862
Equipment leasing	4,924	4,924	4,924
	<u>120,321</u>	<u>120,321</u>	<u>133,797</u>

#### 10 Grant-making

##### Analysis of grants

	Grants to individuals	
	2021	2020
	£	£
Analysis		
Holidays and events	<u>17,600</u>	<u>29,383</u>

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 11 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021	2020
	£	£
Operating leases - other assets	25,063	25,945
Trustees remuneration	74,200	72,360
Accountancy fees - independent examination	<u>3,300</u>	<u>3,300</u>

#### 12 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Mr Andrew Dawson**

Mr Andrew Dawson received remuneration of £37,600 (2020: £35,760) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mr A Dawson. These payments were made in respect of management services to the charity.

##### **Mrs Louise Dawson**

Mrs Louise Dawson received remuneration of £36,600 (2020: £36,600) during the year.

Consent under clause 5.2.5 of the Memorandum of Association was received from the Charity Commission on 9th June 2008 allowing the charity to employ Mrs L Dawson. These payments were made in respect of management services to the charity.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

**TREWAN SANDS CHILDREN'S TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**13 Staff costs**

The aggregate payroll costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	156,180	172,825
Social security costs	6,505	11,624
Pension costs	1,753	-
	<u>164,438</u>	<u>184,449</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Management	2	2
Administration	5	5
	<u>7</u>	<u>7</u>

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

## TREWAN SANDS CHILDREN'S TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 15 Debtors

	2021 £	2020 £
Prepayments	1,039	1,105
Other debtors	16,267	-
	<u>17,306</u>	<u>1,105</u>

#### 16 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	1,079	1,079
Cash at bank	34,791	33,013
	<u>35,870</u>	<u>34,092</u>

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

	2021 £	2020 £
Trade creditors	-	1,800
Other taxation and social security	1,763	2,148
Other creditors	1,100	1,100
	<u>2,863</u>	<u>5,048</u>

#### 18 Creditors: amounts falling due after one year

	2021 £
Bank loans	<u>50,000</u>

**TREWAN SANDS CHILDREN'S TRUST**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**19 Funds**

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted</b>				
General	<u>30,149</u>	<u>198,018</u>	<u>(227,854)</u>	<u>313</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
<b>Unrestricted</b>				
General	<u>10,436</u>	<u>295,459</u>	<u>(275,746)</u>	<u>30,149</u>

**20 Analysis of net assets between funds**

	Unrestricted General £	Total funds 2021 £
Current assets	53,176	53,176
Current liabilities	(2,863)	(2,863)
Creditors over 1 year	<u>(50,000)</u>	<u>(50,000)</u>
Total net assets	<u>313</u>	<u>313</u>
	Unrestricted General £	Total funds 2020 £
Current assets	35,197	35,197
Current liabilities	(5,048)	(5,048)
Total net assets	<u>30,149</u>	<u>30,149</u>

**21 Controlling entity**

The ultimate controlling party is the Trustees who are all directors of the company.