

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

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## 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 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

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### **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 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.

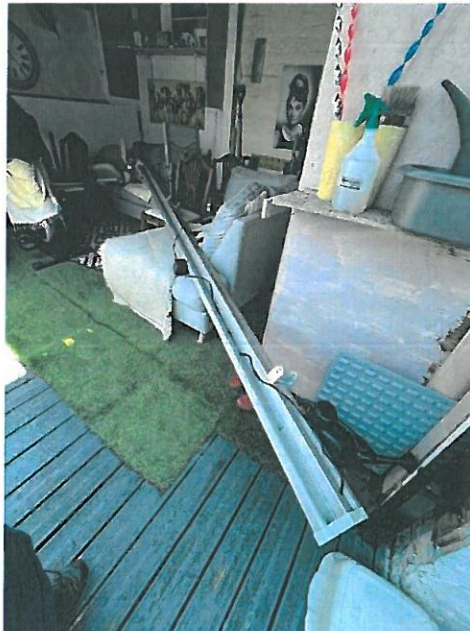


## TREWAN SANDS CHILDREN'S TRUST

### TRUSTEES' REPORT

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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

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



## 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 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

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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 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

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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 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	30,075	35,591
		48,102	55,505
<b>Creditors: Amounts falling due within one year</b>	15	(23,031)	(20,534)
<b>Total assets less current liabilities</b>		25,071	34,971
<b>Creditors: Amounts falling due after more than one year</b>	16	(22,439)	(32,390)
<b>Net assets</b>		2,632	2,581
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted		2,632	2,581
<b>Total funds</b>	17	2,632	2,581

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**

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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.

#### ***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

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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 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>	<b>195,796</b>	<b>195,796</b>
<b>Total for 2022</b>	<b>235,159</b>	<b>235,159</b>

# 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>	<b>66</b>	<b>66</b>
<b>Total for 2022</b>	<b>8</b>	<b>8</b>

### 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>		<b>62,667</b>	<b>62,667</b>
<b>Total for 2022</b>		<b>78,875</b>	<b>78,875</b>

### 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>		<b>133,144</b>	<b>133,144</b>
<b>Total for 2022</b>		<b>154,024</b>	<b>154,024</b>

# TREWAN SANDS CHILDREN'S TRUST

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

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**Total  
expenditure  
£**

### 7 Analysis of support costs

#### Raising funds expenditure

#### Costs of generating donations and legacies

	Unrestricted funds		
	General	Total 2023	Total 2022
	£	£	£
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

### Charitable activities expenditure

	Unrestricted funds		
	General	Total 2023	Total 2022
	£	£	£
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

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#### 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 £
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#### Unrestricted

General	2,581	195,862	(195,811)	2,632
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	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
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#### Unrestricted

General	313	235,167	(232,899)	2,581
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### 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	2,632	2,632
	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	2,581	2,581

### 19 Controlling entity

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