# CHILDREN TODAY CHARITABLE TRUST

England & Wales · Charity number 1137436

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 07309125 |
| **Registered** | 2010-08-11 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | 17B Telford Court<br>Dunkirk Estate<br>Ellesmere Port<br>Chester |
| **Phone** | 01244335622 |
| **Email** | info@childrentoday.org.uk |
| **Website** | www.childrentoday.org.uk |

## Activities

**Objects:** THE RELIEF OF CHILDREN AND YOUNG PEOPLE LIVING WITHIN THE COMMUNITY WHO ARESICK OR DISABLED, OR WHO HAVE LEARNING DIFFICULTIES, BY THE PROVISION OFEQUIPMENT OR SERVICES CALCULATED TO INCREASE THEIR INDEPENDENCE AND TOIMPROVE THEIR CONDITIONS OF LIFE.

**Activities:** Enabling children and young people who are living with disability or sickness to achieve their potential, increase independence and improve quality of life through the provision of specialised equipment and other services.

## Classification

- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

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## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £277,703 | £251,420 | - | - |
| 2024-03-31 | £382,959 | £452,758 | - | - |
| 2023-03-31 | £364,668 | £364,267 | - | - |
| 2022-03-31 | £342,022 | £325,970 | - | - |
| 2021-03-31 | £331,968 | £309,145 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **PETER EVANS** | Chair | |
| HUGH MCCAW | | 2024-09-09 |
| Helen Dalby-Wildridge | | 2026-02-24 |
| Mark Adrian Franklin White | | 2018-01-04 |
| NIGEL ROSE | | |

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**CHILDREN TODAY CHARITABLE TRUST**

England & Wales - Charity number 1137436

# Accounts

**REGISTERED COMPANY NUMBER: 07309125 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1137436**

# Report of the Trustees and

# Unaudited Financial Statements

# for the Year Ended 31 March 2025

# for

# Children Today Charitable Trust

Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

**Children Today Charitable Trust**

**Contents of the Financial Statements**
**for the year ended 31 March 2025**


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**Children Today Charitable Trust**

**Report of the Trustees**
**for the year ended 31 March 2025**

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objectives of the charity which operates as Children Today are:

"The relief of children and young people living in the community who are sick or disabled, or who have learning difficulties, by the provision of equipment or services calculated to increase their independence and to improve their conditions of life". In furtherance of these objects but not otherwise, the trustees may exercise a number of powers.

There have been no changes to the Objects since the Trustees' last report.

### Vision and mission

Children Today's vision is:

"A world where disability holds no boundaries for children."

Our mission is:

"Breaking down boundaries for disabled children and families throughout the United Kingdom today and in the future, by providing life-changing mobility and sensory equipment, offering meaningful family services and building an inspiring movement for inclusion."

Both the vision and mission statements are subject to regular review.

Children Today will achieve its Mission by:

- Enabling disabled children and young people across the UK get the support they need to access vital adapted equipment.

- Having a simple, supportive application process, allowing the charity to make timely decisions on support needed by the child and their family.

- Raising public awareness of issues affecting children and young people with disabilities.

- Seeking appropriate partnerships to provide greater access to equipment and services for more children and young people with disabilities.

### Public benefit

After taking regard of the Charity Commission guidance on public benefit, Children Today Charitable Trust is able to demonstrate public benefit because;

- Children Today's aims are covered by the Charities Act 2006 in that its charitable purpose is for the relief of those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage. The provision of equipment, one end-result of charitable activity, clearly benefits the recipients and their families

- The beneficiary group of "children and young people living in the community who are sick or disabled, or who have learning difficulties" forms a significant public class

- Children Today charges no fees and its policies and procedures are non-discriminatory

The charity also takes care in its activities to:

- Reach as many potential beneficiaries as possible

- Ensure that the adapted equipment we help provide goes to appropriate recipients identified by a scrutiny process that is both robust and compassionate

## OBJECTIVES AND ACTIVITIES

### Strategies for achieving aims and objectives

At Children Today we believe that all disabled children and young adults should have access to the support and equipment they need to live the life they choose, today. The trustees attach significant importance to their aim of offering support as quickly as possible. With this in mind, families are offered advice and help from the initial enquiry stage through a range of pathway toolkits dependent on their individual needs and requirements. All applications for adapted equipment are then reviewed regularly by our Equipment Provision Panel. The application process is very straightforward and any bureaucracy is kept to a minimum.

Our application process is specifically for individuals who must be the parent or legal guardian of the beneficiary.

The trustees are also very conscious of the needs of young adults with sickness or disability who may experience difficulties associated with equipment supply. Therefore, young adults, those aged between 18 to 25 years, are encouraged to apply directly to Children Today on their own behalf. The trustees are unable to accept applications directly from organisations.

Applicants are encouraged to re-apply for additional equipment as the needs of their child changes as they grow. We are happy to accept one application in any twelve-month period until the beneficiary reaches the age of twenty five.

Our ethos is based on a fundamental belief that children and young people with disabilities should be enabled to achieve their potential. We believe they should have the right tools and support to have the freedom to do so and do not judge what that potential might be. While clearly expressed above in our Objects, the trustees recognise it is the actions we take on a daily basis that will demonstrate whether or not Children Today is continually "adding value" by delivering our services in a manner that is friendly, inclusive, supportive and caring.

### Criteria used for assessing success

The trustees encourage everyone involved with Children Today (including employees, volunteers, donors and fundraisers) to recognise that, as a small charity, we may not be able to support children and young people in huge numbers. However, we can make a significant and long-term impact to the families we help by striving to achieve the highest levels of service. One way in which we do this is by building long-term relationships with our beneficiary families, engaging with them to understand their needs and researching ways we can further improve the support we give. Part of this process is through our family follow up support calls which enable us to get direct feedback on the equipment their child received and the impact our support has had.

Children Today has an ethos and policy of inclusion. Our policies and procedures are designed and implemented so as not to discriminate against any child or young person who is sick or disabled.

At Children Today we strive to continually improve our policy of inclusion whilst still being aware of the constraints of our legal remit. In practice, this means our services are equally and fairly available to all - regardless of their condition or disability, learning difficulty, nationality, ethnicity, gender, sexual orientation, religious or spiritual beliefs.

The trustees acknowledge and subscribe to the United Nations Convention on the Rights of the Child (1989) and the UN Standard Rules on the Equalisation of Opportunities for Persons with disabilities (1993). A key function of our advocacy role is to promote ability not disability.

## STRATEGIC REPORT

### Achievements and performance

### Strategic aims

The trustees determined the strategic aims of Children Today to be:

~ Raising awareness of the issues affecting children and young people with disabilities and illness
~ Providing adapted equipment and support services to disabled young people in need and their families
~ Raising and managing funds effectively and with integrity
~ Seeking appropriate partnerships to provide equipment and services
~ Communicating with stakeholders to develop and sustain relationships
~ Managing the charity effectively

During the year Children Today has continued to invest in the family support we offer. These services support families from first enquiry including guidance in identifying need and arranging assessments, completing applications, identifying suppliers as well as offering any additional fundraising support the families may need, including applying for funding on the families behalf. Whilst we continue to support directly providing urgently needed adaptive equipment, the service constitutes a significant part of our overall expenditure. We are seeking to continue to grow our investment in our pathway services as the number of vulnerable families in need of such support continues to increase in light of the increased cost of living.

### Significant activities and achievements against objectives

Despite the tough economic climate during the course of the financial year, the charity continued to raise funds and support disabled children and young people and families in need.

This year saw Children Today continue to invest into its family support services through inclusive activities and events. This included the continuation of our Reading for Life campaign which saw us create a series of events for primary school children featuring authors writing about and/or with first-hand experience of disability and neurodiversity to help promote positive messaging and encourage inclusivity from a young age. Over 1,800 people registered for the live online inclusive reading events which featured well-known authors including Danielle Brown MBE and Illustrator Korky Paul.

This event also created a long-term impact by offering 100 inclusive books to schools and families. Feedback for the event was positive with families saying the sessions were "so powerful in supporting children and helping them to see they're not alone" (Kate Heap). Primary schools that attended also gave feedback that the campaign was impactful, saying: "Very inspiring! Thank you for answering our questions so openly. We have really enjoyed the session." (Smallwood Primary School).

### Equipment Provision

During the year, Children Today directly provided funding on behalf of vulnerable families for 40 vital pieces of mobility and sensory equipment. The average grant made was just under £1,050.

### Feedback

A variety of families and the children we have supported have offered us their feedback on their equipment and a selection of these are below:

6-year-old George who has cerebral palsy needed an adapted trike. His condition means he has a number of physical limitations including reduced balance, coordination and limited endurance which mean he cannot use an ordinary bike as it would be unsafe for him. George's Occupational Therapist said George would benefit greatly from being able to take part in regular exercise in a safe and fun way, improving his physical wellbeing as well as having a positive effect on George's mental health and opportunities for social interaction.

His mum told us: "He absolutely LOVES his trike. It's given him so much independence and enjoyment since the first time he tried it. He's so confident and goes zooming round the park. Thank you so much for making it possible!"

Another child supported was 8-year-old Lucy who has chronic lung disease and is autistic. Due to her condition she was able to get out of her old car seat, even trying to climb into the front seat which was very dangerous. Her family reached out to us for support in getting a new adapted car seat that would meet her needs. This car seat was vital for the family to help them travel together safely, enabling them to access activities together that they would never have been able to without it.

Lucy's mum Elizabeth told us how much difference our support in getting their new car seat has meant. Elizabeth says: "[Children Today is an] amazing charity that have helped us so much with Lucy's car seat. The car seat has made a great improvement in Lucy's life and ours. Staff are excellent as well and guide you through the process as best they can."

## STRATEGIC REPORT

### Achievements and performance

#### Support

Whilst the majority of our money comes from a large number of individual donors, a number of organisations have supported us during the year including:

The Cheshire West crowd with support from Cheshire West & Chester councillors; The Marjory Boddy Charitable Trust; The Tile Association; The Baily Thomas Charitable Fund and the Essex Community Foundation

### Financial review

#### Financial position

The results for the year are shown in the Statement of Financial Activities. The results for the year show gross income of £277,703, net income of £26,283 and leaves total funds at 31 March 2025 of £8.

### Investment policy and objectives

The charity does not have an investment policy. The funds of the charity are held in interest bearing bank accounts to maximise returns.

### Future plans

The charity plan to continue meeting their objectives and mission statement.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### Recruitment and appointment of new trustees

Appointment of trustees is governed by the Memorandum and Articles of Association.

## REFERENCE AND ADMINISTRATIVE DETAILS

### Registered Company number

07309125 (England and Wales)

### Registered Charity number

1137436

### Registered office

17B Telford Court
Dunkirk Estate
Ellesmere Port
Chester
Cheshire
CH1 6LT

### Trustees

P Evans
H McCaw (appointed 9.9.24)
M A F White
N Rose

### Independent Examiner

Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 December 2025 and signed on the board's behalf by:

P Evans - Trustee

## Independent Examiner's Report to the Trustees of Children Today Charitable Trust

**Independent examiner's report to the trustees of Children Today Charitable Trust ('the Company')**
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**
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 the Company 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.

Michael Joseph Snape FCCA

Bennett Brooks & Co Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

18 December 2025

**Children Today Charitable Trust**

**Statement of Financial Activities**
**for the year ended 31 March 2025**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 268,909 | 8,710 | 277,619 | 378,552 |
| Other trading activities | 3 | - | - | - | 3,849 |
| Investment income | 4 | 84 | - | 84 | 558 |
| **Total** | | 268,993 | 8,710 | 277,703 | 382,959 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 5 | 9,921 | - | 9,921 | 12,523 |
| **Charitable activities** | 6 | | | | |
| Servicing provision of equipment and family support | | 208,563 | - | 208,563 | 356,532 |
| Equipment provision grants to individuals | | 21,519 | 11,417 | 32,936 | 83,703 |
| **Total** | | 240,003 | 11,417 | 251,420 | 452,758 |
| **NET INCOME/(EXPENDITURE)** | | 28,990 | (2,707) | 26,283 | (69,799) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | (32,906) | 6,631 | (26,275) | 43,524 |
| **TOTAL FUNDS CARRIED FORWARD** | | (3,916) | 3,924 | 8 | (26,275) |

The notes form part of these financial statements

**Children Today Charitable Trust**

**Balance Sheet**
**31 March 2025**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 14 | 1,172 | - | 1,172 | 1,767 |
| Investments | 15 | 500 | - | 500 | 500 |
| | | 1,672 | - | 1,672 | 2,267 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 16 | 6,418 | - | 6,418 | 2,722 |
| Cash at bank | | 13,865 | 3,924 | 17,789 | 21,772 |
| | | 20,283 | 3,924 | 24,207 | 24,494 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 17 | (25,871) | - | (25,871) | (53,036) |
| **NET CURRENT ASSETS/(LIABILITIES)** | | (5,588) | 3,924 | (1,664) | (28,542) |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | (3,916) | 3,924 | 8 | (26,275) |
| **NET ASSETS/(LIABILITIES)** | | (3,916) | 3,924 | 8 | (26,275) |
| **FUNDS** | 18 | | | | |
| Unrestricted funds | | | | (3,916) | (32,906) |
| Restricted funds | | | | 3,924 | 6,631 |
| **TOTAL FUNDS** | | | | 8 | (26,275) |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2025 and were signed on its behalf by:

H McCaw - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Going concern**

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

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

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | | |
|---|---|---|
| Fixtures and fittings | - | 25% on reducing balance |

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

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

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

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

**Pension costs and other post-retirement benefits**
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.


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## 2. DONATIONS AND LEGACIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Gifts | 277,619 | 318,552 |
| Legacies | - | 60,000 |
| | 277,619 | 378,552 |

## 3. OTHER TRADING ACTIVITIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Fundraising events | - | 3,849 |

## 4. INVESTMENT INCOME

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 84 | 558 |

## 5. RAISING FUNDS

**Raising donations and legacies**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Appeals | 9,921 | 12,523 |

## 6. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 7) | Grant funding of activities (see note 8) | Support costs (see note 9) | Totals |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Servicing provision of equipment and family support | 151,103 | - | 57,460 | 208,563 |
| Equipment provision grants to individuals | - | 32,936 | - | 32,936 |
| | 151,103 | 32,936 | 57,460 | 241,499 |



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## 7. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Staff costs | 150,081 | 171,885 |
| Inclusive events | - | 62,578 |
| Depreciation | 277 | 590 |
| Loss on sale of assets | 745 | - |
| | 151,103 | 235,053 |

## 8. GRANTS PAYABLE

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Equipment provision grants to individuals | 32,936 | 83,703 |

## 9. SUPPORT COSTS

| | Management | Finance | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Servicing provision of equipment and family support | 57,026 | 434 | 57,460 |

Support costs, included in the above, are as follows:

**Management**

| | 2025 Servicing provision of equipment and family support | 2024 Total activities |
|---|---|---|
| | £ | £ |
| Premises costs | 2,092 | 4,128 |
| Office administration costs | 25,914 | 29,923 |
| Rent and rates | 10,760 | 10,199 |
| Consultancy fees | 12,500 | 55,250 |
| Advertising | 872 | 378 |
| Governance costs | 4,694 | 3,229 |
| Travel and subsistence | 194 | 18,056 |
| | 57,026 | 121,163 |

**Finance**

| | 2025 Servicing provision of equipment and family support | 2024 Total activities |
|---|---|---|
| | £ | £ |
| Bank charges | 353 | 316 |
| Interest payable | 81 | - |
| | 434 | 316 |



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## 10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Depreciation - owned assets | 277 | 590 |
| Deficit on disposal of fixed assets | 745 | - |

## 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

## 12. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2025 | 2024 |
|---|---|---|
| Charity staff | 5 | 6 |

No employees received emoluments in excess of £60,000.

## 13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund | Restricted fund | Total funds |
|---|---|---|---|
| | £ | £ | £ |
| **INCOME AND ENDOWMENTS FROM** | | | |
| Donations and legacies | 361,727 | 16,825 | 378,552 |
| Other trading activities | 3,849 | - | 3,849 |
| Investment income | 558 | - | 558 |
| **Total** | 366,134 | 16,825 | 382,959 |
| **EXPENDITURE ON** | | | |
| Raising funds | 12,523 | - | 12,523 |
| **Charitable activities** | | | |
| Servicing provision of equipment and family support | 356,532 | - | 356,532 |
| Equipment provision grants to individuals | 62,037 | 21,666 | 83,703 |
| **Total** | 431,092 | 21,666 | 452,758 |
| **NET INCOME/(EXPENDITURE)** | (64,958) | (4,841) | (69,799) |
| **RECONCILIATION OF FUNDS** | | | |
| Total funds brought forward | 32,052 | 11,472 | 43,524 |
| **TOTAL FUNDS CARRIED FORWARD** | (32,906) | 6,631 | (26,275) |



continued...

## 14. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ |
|---|---|
| **COST** | |
| At 1 April 2024 | 55,019 |
| Additions | 426 |
| Disposals | (2,715) |
| At 31 March 2025 | 52,730 |
| **DEPRECIATION** | |
| At 1 April 2024 | 53,252 |
| Charge for year | 277 |
| Eliminated on disposal | (1,971) |
| At 31 March 2025 | 51,558 |
| **NET BOOK VALUE** | |
| At 31 March 2025 | 1,172 |
| At 31 March 2024 | 1,767 |

## 15. FIXED ASSET INVESTMENTS

| | Unlisted investments £ |
|---|---|
| **MARKET VALUE** | |
| At 1 April 2024 and 31 March 2025 | 500 |
| **NET BOOK VALUE** | |
| At 31 March 2025 | 500 |
| At 31 March 2024 | 500 |

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**Children Today Limited**
Registered office: 17b Dunkirk Trading Estate, Chester Gates, Dunkirk, Chester, Cheshire, CH1 6LT
Nature of business: Dormant

| Class of share: | % holding |
|---|---|
| Ordinary | 100 |



continued...

## 16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other debtors | 318 | 320 |
| Prepayments and accrued income | 6,100 | 2,402 |
| | 6,418 | 2,722 |

## 17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 19,068 | 44,533 |
| Social security and other taxes | 3,193 | 6,012 |
| Pensions | 610 | 591 |
| Accrued expenses | 3,000 | 1,900 |
| | 25,871 | 53,036 |

## 18. MOVEMENT IN FUNDS

| | At 1.4.24 | Net movement in funds | At 31.3.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | (32,906) | 28,990 | (3,916) |
| **Restricted funds** | | | |
| Equipment fund | 6,631 | (2,707) | 3,924 |
| **TOTAL FUNDS** | (26,275) | 26,283 | 8 |

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

| | Incoming resources | Resources expended | Movement in funds |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 268,993 | (240,003) | 28,990 |
| **Restricted funds** | | | |
| Equipment fund | 8,710 | (11,417) | (2,707) |
| **TOTAL FUNDS** | 277,703 | (251,420) | 26,283 |



continued...

## 18. MOVEMENT IN FUNDS - continued

**Comparatives for movement in funds**

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 32,052 | (64,958) | (32,906) |
| **Restricted funds** | | | |
| Equipment fund | 11,472 | (4,841) | 6,631 |
| **TOTAL FUNDS** | 43,524 | (69,799) | (26,275) |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 366,134 | (431,092) | (64,958) |
| **Restricted funds** | | | |
| Equipment fund | 16,825 | (21,666) | (4,841) |
| **TOTAL FUNDS** | 382,959 | (452,758) | (69,799) |

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

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.25 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 32,052 | (35,968) | (3,916) |
| **Restricted funds** | | | |
| Equipment fund | 11,472 | (7,548) | 3,924 |
| **TOTAL FUNDS** | 43,524 | (43,516) | 8 |



continued...

## 18. MOVEMENT IN FUNDS - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 635,127 | (671,095) | (35,968) |
| **Restricted funds** | | | |
| Equipment fund | 25,535 | (33,083) | (7,548) |
| **TOTAL FUNDS** | 660,662 | (704,178) | (43,516) |

The general fund represents the free funds of the charity that have not been designated for a particular purpose.

The equipment fund comprises monies provided for the purchase of equipment.

## 19. OTHER FINANCIAL COMMITMENTS

The charity is engaged in a rental lease agreement until June 2027 which is payable at £11,088 per annum. The total lease repayments outstanding at the year end totalled £24,948.

## 20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**Children Today Charitable Trust**

**Detailed Statement of Financial Activities**
**for the year ended 31 March 2025**

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Gifts | 277,619 | 318,552 |
| Legacies | - | 60,000 |
| | 277,619 | 378,552 |
| **Other trading activities** | | |
| Fundraising events | - | 3,849 |
| **Investment income** | | |
| Deposit account interest | 84 | 558 |
| **Total incoming resources** | 277,703 | 382,959 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Appeals | 9,921 | 12,523 |
| **Charitable activities** | | |
| Wages | 139,005 | 158,884 |
| Social security | 7,941 | 9,426 |
| Pensions | 3,135 | 3,575 |
| Inclusive events | - | 62,578 |
| Depreciation of tangible fixed assets | 277 | 590 |
| Loss on sale of intangible fixed assets | 745 | - |
| Grants to individuals | 32,936 | 83,703 |
| | 184,039 | 318,756 |
| **Support costs** | | |
| **Management** | | |
| Premises costs | 2,092 | 4,128 |
| Office administration costs | 25,914 | 29,923 |
| Rent and rates | 10,760 | 10,199 |
| Consultancy fees | 12,500 | 55,250 |
| Advertising | 872 | 378 |
| Governance costs | 4,694 | 3,229 |
| Travel and subsistence | 194 | 18,056 |
| | 57,026 | 121,163 |
| **Finance** | | |
| Bank charges | 353 | 316 |
| Interest payable | 81 | - |
| | 434 | 316 |
| Total resources expended | 251,420 | 452,758 |
| **Net income/(expenditure)** | 26,283 | (69,799) |

**CHILDREN TODAY CHARITABLE TRUST**

England & Wales - Charity number 1137436

# Accounts

Charity registration number 1137436

Company registration number 7309125 (England and Wales)

# CHILDREN TODAY CHARITABLE TRUST

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2024



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# CHILDREN TODAY CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Mr M White<br>Mr P Evans<br>Mr N Rose |
| **Charity number** | 1137436 |
| **Company number** | 7309125 |
| **Registered office** | 17b Telford Court<br>Chester Gate Business Park<br>Dunkirk<br>Chester<br>Cheshire<br>CH1 6LT |
| **Independent examiner** | Xeinadin North West Limited<br>2 Hilliards Court<br>Chester Business Park<br>Chester<br>Cheshire<br>CH4 9QP |

# CHILDREN TODAY CHARITABLE TRUST

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# CHILDREN TODAY CHARITABLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and activities**

The objects of the charity which operates as Children Today are:

"the relief of children and young people living in the community who are sick or disabled, or who have learning difficulties, by the provision of equipment or services calculated to increase their independence and to improve their conditions of life". In furtherance of these objects but not otherwise, the trustees may exercise a number of powers. There have been no changes to the Objects since the Trustees' last report.

**Vision and Mission**

Children Today's **Vision** is:

"a society in which children and young people with disability or illness are enabled to achieve their potential."

Our **Mission** is:

"to improve the quality of life of children and young people with disability or illness throughout the United Kingdom".

Both the vision and mission statements are subject to regular review.

Children Today will achieve its Mission by:

- Enabling disabled children and young people across the UK get the support they need to access vital adapted equipment.

- Having a simple, supportive application process, allowing the charity to make timely decisions on support needed by the child and their family.

- Raising public awareness of issues affecting children and young people with disabilities.

- Seeking appropriate partnerships to provide greater access to equipment and services for more children and young people with disabilities.

*Strategies for achieving aims and objectives*

At Children Today we believe that all disabled children and young adults should have access to the support and equipment they need to live the life they choose, today. The trustees attach significant importance to their aim of offering support as quickly as possible. With this in mind, families are offered advice and help from the initial enquiry stage through a range of pathway toolkits dependent on their individual needs and requirements. All applications for adapted equipment are then reviewed regularly by our Grants Panel. The application process is very straightforward and any bureaucracy is kept to a minimum.

Our application process is specifically for individuals who must be the parent or legal guardian of the beneficiary. The trustees are also very conscious of the needs of young adults with sickness or disability who may experience difficulties associated with equipment supply. Therefore, young adults, those aged between 18 to 25 years, are encouraged to apply directly to Children Today on their own behalf. The trustees are unable to accept applications from organisations.

Applicants are encouraged to re-apply for funding for additional equipment as the needs of their child changes as they grow. We are happy to accept one application in any twelve-month period until the beneficiary reaches the age of twenty five.

Our ethos is based on a fundamental belief that children and young people with disabilities should be enabled to achieve their potential. We believe they should have the right tools and support to have the freedom to do so and do not judge what that potential might be. While clearly expressed above in our Objects, the trustees recognise it is the actions we take on a daily basis that will demonstrate whether or not Children Today is continually "adding value" by delivering our services in a manner that is friendly, inclusive, supportive and caring.

*Criteria used for assessing success*

The trustees encourage everyone involved with Children Today (including employees, volunteers, donors and fundraisers) to recognise that, as a small charity, we may not be able to support children and young people in huge numbers. However, we can make a significant and long-term impact to the families we help by striving to achieve the highest levels of service. One way in which we do this is by building long-term relationships with our beneficiary families. Part of this process is through our family follow up support calls which enable us to get direct, honest feedback on the equipment they received and the impact our support has had.

Children Today has an ethos and policy of inclusion. Our policies and procedures are designed and implemented so as not to discriminate against any child or young person who is sick or disabled.

At Children Today we strive to continually improve our policy of inclusion whilst still being aware of the constraints of our legal remit. In practice, this means our services are equally and fairly available to all - regardless of their condition or disability, learning difficulty, nationality, ethnicity, gender, sexual orientation, religious or spiritual beliefs. The trustees acknowledge and subscribe to the United Nations Convention on the Rights of the Child (1989) and the UN Standard Rules on the Equalisation of Opportunities for Persons with disabilities (1993).

A key function of our advocacy role is to promote ability not disability.

*Public benefit*

After taking regard of the Charity Commission guidance on public benefit, Children Today Charitable Trust is able to demonstrate public benefit because;

- Children Today's aims are covered by the Charities Act 2006 in that its charitable purpose is for the relief of those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage. The provision of equipment - one end-result of charitable activity - clearly benefits the recipients and their families

- The beneficiary group of "children and young people living in the community who are sick or disabled, or who have learning difficulties" forms a significant public class

- Children Today charges no fees and its policies and procedures are non-discriminatory

The charity also takes care in its activities to:

- Reach as many potential beneficiaries as possible

- Ensure that the adapted equipment we help provide goes to appropriate recipients identified by a scrutiny process that is both robust and compassionate

*Activities*

**Strategic Aims**

The trustees determined the strategic aims of Children Today to be:

~ Raising awareness of the issues affecting children and young people with disabilities and illness

~ Funding equipment and services through grants to individuals

~ Raising and managing funds effectively and with integrity

~ Seeking appropriate partnerships to provide equipment and services

~ Communicating with stakeholders to develop and sustain relationships

~ Managing the charity effectively

During the year Children Today has continued to invest in the family support we offer. These services support families from first enquiry including guidance in identifying need and arranging assessments, completing applications, identifying suppliers as well as offering any additional fundraising support the families may need, including applying for funding on the families behalf. Whilst we continue to support directly providing urgently-needed adaptive equipment, the service constitutes a significant part of our overall expenditure. We are seeking to continue to grow our investment in our pathway services as the number of vulnerable families in need of such support continues to increase in light of the increased cost of living.

**Achievements and performance**

*Significant activities and achievements against objectives*

Despite the tough economic climate during the course of the financial year, the charity continued to raise funds and support disabled children and young people and families in need.

This year also saw Children Today continue to grow its offering and support for families by making significant investment into its family support services provision and wider awareness raising through our theme of a ‘Movement for Inclusion’ (explained below) with the aim of Children Today celebrating inclusion and diversity, spreading awareness of disability and helping positively change the way people view disability by supporting and creating inclusive activities and events. The disabled and neurodivergent community can often be underrepresented in children’s stories and within the dance industry and we want disabled and neurodivergent young people to feel included, heard, and inspired. Likewise, it is just as important that non-disabled children are encouraged to understand and celebrate how our minds and bodies can be different.

This included the development of an inclusive reading campaign, which saw over 5,500 people register for a series of Meet the Author events. These 'Accessible Authors' events were offered to schools and families for free and featured authors (including Paralympian Danielle Brown MBE) who had written books featuring a disabled character or theme. As part of our Movement for Inclusion, we also brought together inclusive dance companies and dancers of all abilities at our landmark 'Empower in Motion' inclusive ballet event held at the prestigious Sadler's Wells. This event, hosted by our patron Grace Spence-Green, highlighted the importance of inclusivity by bringing together disabled and non-disabled dancers in front of an audience of 1,400 people. This included social change advocates, business leaders and families we've supported. With a media reach of 69 million Children Today is proud to be helping create more opportunities for positive change.

**Grants**

During the year Children Today directly provided funding for 80 pieces of adapted equipment. The average grant made was just over £1,000 with the largest single grant £11,019.

**Feedback**

A variety of families and the children we have supported have offered us their feedback on their equipment and a selection of these are below:

Three-year-old Noah Mason who has Klinefelter Syndrome and autism had no danger awareness so needed an adapted buggy to keep him safe and comfortable as his condition means he also has accelerated growth. Noah's mum Tracey, says: "Having this buggy has given us a whole new lease of life. Noah had long outgrown his standard buggy as he is very tall for a three-year-old, due to his condition. His feet would drag along the floor and it didn't offer him any foot and leg support. Noah is so much more comfortable now that we have this new buggy. He has talipes, so he needs to wear leg braces and boots to help correct it, which can cause him a little discomfort and pain, but now that he has proper leg support in the buggy he can actually rest his legs. I feel so much happier knowing he is safe and secure in this buggy. The padding in the buggy also helps, as Noah is very sensitive to noise, which makes him prone to banging his head."
Not only has the adapted buggy provided Noah with comfort and safety and his mum peace of mind, it has also enabled the family to get out and about together much more. Tracey continues:
"It has been amazing having the new buggy. We've been able to go to the coast and we even have a caravan holiday booked which we wouldn't have been able to do without it.
"It had got to the point that I avoided going out and was putting off meeting up with friends, because it didn't seem fair on Noah dragging him out in his tiny pushchair, knowing he would be uncomfortable. I cannot tell you how nice it is to be able to meet up with a friend for coffee and know that Noah is content, safe and comfortable. It's little things like this that make a huge difference to our quality of life."

Another child supported was a ten-year-old girl Hannah who has Cerebral Palsy. She is unable to ride a regular bike due to her condition but with the support of Children Today now has her own adapted trike. Her mum Joanne told us: "Hannah is a typical 10-year-old; she loves anything to do with unicorns and glitter and she's obsessed with hair and make-up. Seeing her on the trike makes me so happy that she gets to feel like she's a typical young girl. Her older brother, Freddie (who is very protective of Hannah) loves cycling and she's so happy that she can now join him.

"We live near a cycling track, so she gets plenty of opportunity to use the trike there. We're also really looking forward to taking the trike to the coast for a ride along the beach, which is something Hannah's never been able to do until now. We're so grateful to Children Today for making this dream come true!"

Our family support survey has also given us feedback on the help Children Today offers to families and the difference it makes with an amazing 99% saying they would recommend Children Today to other families as a source of support. The survey also revealed quantitatively that impact was felt by families across the board with one in two saying that it had improved their child's mental health or reduced their anxiety. 86% of those who received support for mobility equipment such as adapted trikes and wheelchairs also said it allowed them to make memories together as a family. A huge 95% of families also said the support we gave positively impacted the lives of the child's parents and guardians too. Some quotes from families within our survey included:

"Thank you so, so, much for all the support you give to James, his family and other families in similar situations! Your support in helping James to make memories with his family is absolutely amazing and so special to us. Thank you from the bottom of our hearts for your support."

"We have been overwhelmed by the amazing team at Children Today, who have gone above and beyond to help our family. Children Today have listened, provided useful information and support and kept us informed at every stage of the assessment process. We are so grateful for all their help and providing funding for the equipment our son Harry needed. Thankyou!"

"I really appreciate how quick you were on getting back to us after we applied for support and also the positive and supportive manner you treated us was just brilliant and very professional. A big thank you for your team and people involved in helping those in need and vulnerable from your organization."

"Amazing charity, so quick to respond and kept me updated when the application was going to panel. We are so grateful as it has changed our family time and really has made a huge impact."

**Support**

Whilst the majority of our money comes from a large number of individual donors, a number of organisations have supported us during the year including:

- Skipton Building Society
- The Boshier Hinton Foundation
- The Edward Gostling Foundation
- The Grosvenor Shopping Centre, Chester
- The Tile Association
- The Buffini Chao Foundation

**Plans for future periods**

The charity plan to continue meeting their objectives and mission statement.

**Financial review**

Principal funding sources
Fundraising at Children Today is focused around four key programmes:

1. Community Fundraising - staff working across the North West work with local people to raise funds and identify families that may benefit from our work. Activities include sponsored walks, bucket collections and more.

2. Direct mail - we have an ongoing programme of fundraising via Direct Mail, with an audience of several thousand people.

3. Individual giving - Children Today has a number of donors that donate regularly through direct debit, standing orders or via GAYE or by playing our lottery.

4. Corporate Donations and Sponsorship - Children Today works with businesses and trade organisations who support the charity by raising money or direct donations.

**Investment policy**

The trustees have the power to invest in such assets as they see fit.

**Financial Summary**

This report covers the period April 2023 to March 2024 our fourteenth full year since incorporation.

The Statement of Financial Activities for the year shows income of £382,959 and expenditure of £452,758. This has resulted in an overall deficit of £69,799.

Restricted income, that is donations for a specific purpose, were £16,825. Other unrestricted income was £366,134, comprising donations and legacies of £361,727, fundraising £3,849 and investment income of £558.

The balance sheet shows a deficit on unrestricted funds available at 31 March 2024 of £32,906 and restricted funds a surplus of £6,631 resulting in an overall fund balance in deficit by £26,275.

*Reserves policy*
Reserves are required by Children Today Charitable Trust to enable the charity to continue its operations in the event of significant short-term fluctuations in income and expenditure; to meet its contractual obligations and to cover any unforeseen events that may be beyond its control.

It is the trustees' policy to maintain unrestricted funds, which are the free reserves of the charity, at a level in line with the Charity Commission’s recommendations of three to six months expenditure on management, governance and support which is currently being met.

*Major risks*
**Principal risks and uncertainties**
The trustees have considered the potential impact and likelihood of occurrence of risks throughout the organisation's activities. They have assessed the major risks to which the charity is exposed, particularly those relating to the operations and finances of the Charity, and are satisfied that systems are in place to satisfy current Charity Commission guidelines to mitigate our exposure to the major risks.

**Fundraising regulation**
The Charity participates in the Fundraising Regulator's voluntary regulation scheme. The trustees consider the Charity has complied with The Code of Fundraising Practice as outlined on the Fundraising Regulator's website at www.fundraisingregulator.org.uk/code.

**Structure, governance and management**

**Governing document**

Children Today Charitable Trust was founded in its original legal form by trust deed on 14th April 1994.

The Charity was incorporated on 8th July 2010 and is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006, registered number 7309125 and registered Charity number 1137436.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M White
Mr P Evans
Mr N Rose
Ms R Franklin (Resigned 8 July 2023)

*Recruitment and appointment of trustees*

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Trustees are selected when required according to the skills they bring to the charity.

*Organisational structure*

Children Today Charitable Trust is governed by a Board of Trustees/Directors responsible for strategic direction, who delegate operational and management responsibility to the Chief Executive Officer. A small team supports the Chief Executive Officer in these duties and responsibilities. The Trustees meet with the Chief Executive Officer and staff at least four times each year and receive regular reports on all development.

The Chair of Trustees meets on a regular basis with the Chief Executive Officer to supplement this, to review activity and to monitor progress, underpinning the communication and information requirements of the Trustees to make decisions on strategy.

Children Today, at the time of reporting, employs 5 people, this includes part-time members of staff.

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

Mr P Evans
**Trustee**

18 December 2024

# CHILDREN TODAY CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF CHILDREN TODAY CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Children Today Charitable Trust (the charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.

**Stephanie Baker BA(Hons) ACA**
**Xeinadin North West Limited**
2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9QP

Dated: 18 December 2024

# CHILDREN TODAY CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2024*

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **3** | 361,727 | 16,825 | 378,552 | 322,602 | 30,042 | 352,644 |
| Other trading activities | **4** | 3,849 | - | 3,849 | 11,925 | - | 11,925 |
| Investments | **5** | 558 | - | 558 | 99 | - | 99 |
| **Total income** | | 366,134 | 16,825 | 382,959 | 334,626 | 30,042 | 364,668 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **6** | 12,523 | - | 12,523 | 19,328 | - | 19,328 |
| Charitable activities | **7** | 418,569 | 21,666 | 440,235 | 316,279 | 28,661 | 344,940 |
| **Total expenditure** | | 431,092 | 21,666 | 452,758 | 335,607 | 28,661 | 364,268 |
| **Net income/(expenditure) and movement in funds** | | (64,958) | (4,841) | (69,799) | (981) | 1,381 | 400 |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 April 2023 | | 32,052 | 11,472 | 43,524 | 33,033 | 10,091 | 43,124 |
| **Fund balances at 31 March 2024** | | (32,906) | 6,631 | (26,275) | 32,052 | 11,472 | 43,524 |

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

# CHILDREN TODAY CHARITABLE TRUST

## BALANCE SHEET

### *AS AT 31 MARCH 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **14** | | 1,767 | | 2,357 |
| Investments | **15** | | 500 | | 500 |
| | | | 2,267 | | 2,857 |
| **Current assets** | | | | | |
| Debtors | **16** | 2,722 | | 3,250 | |
| Cash at bank and in hand | | 21,772 | | 81,554 | |
| | | 24,494 | | 84,804 | |
| **Creditors: amounts falling due within one year** | **17** | (53,036) | | (44,137) | |
| **Net current (liabilities)/assets** | | | (28,542) | | 40,667 |
| **Total assets less current liabilities** | | | (26,275) | | 43,524 |
| **Net assets excluding pension liability** | | | (26,275) | | 43,524 |
| **The funds of the charity** | | | | | |
| Restricted income funds | **19** | | 6,631 | | 11,472 |
| Unrestricted funds | | | (32,906) | | 32,052 |
| | | | (26,275) | | 43,524 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 18 December 2024

Mr P Evans
**Trustee**

Company registration number 7309125 (England and Wales)

**1 Accounting policies**

**Charity information**

Children Today Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 17b Telford Court, Chester Gate Business Park, Dunkirk, Chester, Cheshire, CH1 6LT.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

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

**1.4 Income**

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

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

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

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

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

Grants offered where conditions have been met at the year end but are unpaid are included as a commitment in accrued expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Support and governance costs are split between raising funds and charitable activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures and fittings | 25% reducing balance pa |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no significant accounting estimates or judgements in the accounts.

### 3 Income from donations and legacies

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|
| Donations and gifts | 301,727 | 16,825 | 318,552 | 246,602 | 30,042 | 276,644 |
| Legacies receivable | 60,000 | - | 60,000 | 76,000 | - | 76,000 |
| | 361,727 | 16,825 | 378,552 | 322,602 | 30,042 | 352,644 |

### 4 Income from other trading activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Fundraising events | 3,849 | 11,925 |

### 5 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Deposit account interest | 558 | 99 |

### 6 Expenditure on raising funds

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| **Fundraising and publicity** | | |
| Appeals | 12,523 | 19,328 |

### 7 Expenditure on charitable activities

| | Servicing provision of equipment and family support 2024 £ | Servicing provision of equipment and family support 2023 £ |
|---|---|---|
| **Direct costs** | | |
| Family liaison and support staff | 171,885 | 168,211 |
| Depreciation and impairment | 590 | 736 |
| Inclusive events | 62,578 | - |
| | 235,053 | 168,947 |
| Grant funding of activities (see note 8) | 83,703 | 92,855 |
| **Share of support and governance costs (see note 9)** | | |
| Support | 118,250 | 79,842 |
| Governance | 3,229 | 3,296 |
| | 440,235 | 344,940 |
| **Analysis by fund** | | |
| Unrestricted funds | 418,569 | 316,279 |
| Restricted funds | 21,666 | 28,661 |
| | 440,235 | 344,940 |

### 8 Grants payable

| | Servicing provision of equipment and family support 2024 £ | Servicing provision of equipment and family support 2023 £ |
|---|---|---|
| Grants to individuals | 83,703 | 92,855 |

Children Today provided £83,703 towards the purchase of vital adapted equipment for the year to 80 beneficiaries.

### 9 Support costs allocated to activities

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Operating lease charges | 10,199 | 10,296 |
| Premises costs | 4,128 | 3,727 |
| Office administration costs | 29,923 | 33,670 |
| Consultancy fees | 55,250 | 19,250 |
| Travel and subsistence | 18,056 | 12,160 |
| Advertising and PR | 378 | 402 |
| Bank charges | 316 | 337 |
| Governance costs | 3,229 | 3,296 |
| | 121,479 | 83,138 |
| **Analysed between:** | | |
| Servicing provision of equipment and family support | 121,479 | 83,138 |

### 10 Net movement in funds

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| The net movement in funds is stated after charging/(crediting): | | |
| Depreciation of owned tangible fixed assets | 590 | 736 |
| Operating lease charges | 10,199 | 10,296 |

### 11 Trustees

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

### 12 Employees

The average monthly number of employees during the year was:

| | 2024 | 2023 |
|---|---|---|
| | Number | Number |
| | 6 | 7 |

| Employment costs | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 158,884 | 155,546 |
| Social security costs | 9,426 | 9,111 |
| Other pension costs | 3,575 | 3,554 |
| | 171,885 | 168,211 |

**12 Employees** **(Continued)**

Key management personnel for the charity comprise the trustees and the Charity Director. The total employee benefits of the key management personnel were £nil (2023 - £nil).

Wages and salaries are broken down as £136,184 for family liaison staff and £22,700 support staff.

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

**13 Taxation**

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

**14 Tangible fixed assets**

| | Fixtures and fittings |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2023 | 55,019 |
| At 31 March 2024 | 55,019 |
| **Depreciation and impairment** | |
| At 1 April 2023 | 52,662 |
| Depreciation charged in the year | 590 |
| At 31 March 2024 | 53,252 |
| **Carrying amount** | |
| At 31 March 2024 | 1,767 |
| At 31 March 2023 | 2,357 |

**15 Fixed asset investments**

| | Other investments |
|---|---|
| | £ |
| **Cost or valuation** | |
| At 1 April 2023 & 31 March 2024 | 500 |
| **Carrying amount** | |
| At 31 March 2024 | 500 |
| At 31 March 2023 | 500 |

| Other investments comprise: | Notes | 2024 £ | 2023 £ |
|---|---|---|---|
| Investments in subsidiaries | **24** | 500 | 500 |

**16 Debtors**

| | 2024 | 2023 |
|---|---|---|
| **Amounts falling due within one year:** | **£** | **£** |
| Other debtors | 320 | 944 |
| Prepayments and accrued income | 2,402 | 2,306 |
| | 2,722 | 3,250 |

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

| | 2024 | 2023 |
|---|---|---|
| | **£** | **£** |
| Other taxation and social security | 6,012 | 4,034 |
| Trade creditors | 44,533 | 37,586 |
| Other creditors | 591 | 757 |
| Accruals and deferred income | 1,900 | 1,760 |
| | 53,036 | 44,137 |

**18 Retirement benefit schemes**

| | 2024 | 2023 |
|---|---|---|
| **Defined contribution schemes** | **£** | **£** |
| Charge to profit or loss in respect of defined contribution schemes | 3,575 | 3,554 |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**19 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 April 2023 | Incoming resources | Resources expended | At 31 March 2024 |
|---|---|---|---|---|
| | **£** | **£** | **£** | **£** |
| Restricted income for equipment | 11,472 | 16,825 | (21,666) | 6,631 |

| **Previous year:** | At 1 April 2022 | Incoming resources | Resources expended | At 31 March 2023 |
|---|---|---|---|---|
| | **£** | **£** | **£** | **£** |
| Restricted income for equipment | 10,091 | 30,042 | (28,661) | 11,472 |

## 20 Unrestricted funds

| | At 1 April 2023 £ | Incoming resources £ | Resources expended £ | At 31 March 2024 £ |
|---|---|---|---|---|
| General funds | 32,052 | 366,134 | (431,092) | (32,906) |

| Previous year: | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | At 31 March 2023 £ |
|---|---|---|---|---|
| General funds | 33,033 | 334,626 | (335,607) | 32,052 |

## 21 Analysis of net assets between funds

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|
| **At 31 March 2024:** | | | |
| Tangible assets | 1,767 | - | 1,767 |
| Investments | 500 | - | 500 |
| Current assets/(liabilities) | (35,173) | 6,631 | (28,542) |
| | (32,906) | 6,631 | (26,275) |

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|
| **At 31 March 2023:** | | | |
| Tangible assets | 2,357 | - | 2,357 |
| Investments | 500 | - | 500 |
| Current assets/(liabilities) | 29,195 | 11,472 | 40,667 |
| | 32,052 | 11,472 | 43,524 |

**22** Operating lease commitments

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| Within one year | 1,430 | 8,580 |
| Between two and five years | - | 1,430 |
| | 1,430 | 10,010 |

**23 Related party transactions**

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

**24 Subsidiaries**

Details of the charity's subsidiaries at 31 March 2024 are as follows:

| Name of undertaking | Registered office | Nature of business | Class of shares held | % Held Direct | % Held Indirect |
|---|---|---|---|---|---|
| Children Today Limited | | Dormant | Ordinary | 100.00 | |

The registered office of the subsidiary is 17b Dunkirk Trading Estate, Chester Gates, Dunkirk, Chester, Cheshire, CH1 6LT.

**CHILDREN TODAY CHARITABLE TRUST**

England & Wales - Charity number 1137436

# Accounts

**Charity Registration No. 1137436**

**Company Registration No. 7309125 (England and Wales)**

# CHILDREN TODAY CHARITABLE TRUST

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2023

children today
changing lives

McLintocks
Xeinadin Group

# CHILDREN TODAY CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Mr N Rose<br>Mr P Evans<br>Mr M White |
| **Charity number** | 1137436 |
| **Company number** | 7309125 |
| **Registered office** | 17b Telford Court<br>Chester Gate Business Park<br>Dunkirk<br>Chester<br>Cheshire<br>CH1 6LT |
| **Independent examiner** | McLintocks (NW) Limited<br>2 Hilliards Court<br>Chester Business Park<br>Chester<br>Cheshire<br>CH4 9PX |

# CHILDREN TODAY CHARITABLE TRUST

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# CHILDREN TODAY CHARITABLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2023*

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

**Objectives and activities**

The objects of the charity which operates as Children Today are:

"the relief of children and young people living in the community who are sick or disabled, or who have learning difficulties, by the provision of equipment or services calculated to increase their independence and to improve their conditions of life". In furtherance of these objects but not otherwise, the trustees may exercise a number of powers. There have been no changes to the Objects since the Trustees' last report.

**Vision and Mission**

Children Today's **Vision** is:

"a society in which children and young people with disability or illness are enabled to achieve their potential."

Our **Mission** is:

"to improve the quality of life of children and young people with disability or illness throughout the United Kingdom".

Both the vision and mission statements are subject to regular review.

Children Today will achieve its Mission by:

- Enabling disabled children and young people across the UK get the support they need to access vital adapted equipment.

- Having a simple, supportive application process, allowing the charity to make timely decisions on support needed by the child and their family.

- Raising public awareness of issues affecting children and young people with disabilities.

- Seeking appropriate partnerships to provide greater access to equipment and services for more children and young people with disabilities.

At Children Today we believe that all disabled children and young adults should have access to the support and equipment they need to live the life they choose, today. The trustees attach significant importance to their aim of offering support as quickly as possible. With this in mind, families are offered advice and help from the initial enquiry stage through a range of pathway toolkits dependent on their individual needs and requirements. All applications for adapted equipment are then reviewed quarterly by our Grants Panel. The application process is very straightforward and any bureaucracy is kept to a minimum.

Our application process is specifically for individuals who must be the parent or legal guardian of the beneficiary. The trustees are also very conscious of the needs of young adults with sickness or disability who may experience difficulties associated with equipment supply. Therefore, young adults, those aged between 18 to 25 years, are encouraged to apply directly to Children Today on their own behalf. The trustees are unable to accept applications from organisations.

Applicants are encouraged to re-apply for funding for additional equipment as their needs of their child changes as they grow. We are happy to accept one application in any twelve-month period until the beneficiary reaches the age of twenty five.

Our ethos is based on a fundamental belief that children and young people with disabilities should be enabled to achieve their potential. We believe they should have the right tools and support to have the freedom to do so and do not judge what that potential might be. While clearly expressed above in our Objects, the trustees recognise it is the actions we take on a daily basis that will demonstrate whether or not Children Today is continually "adding value" by delivering our services in a manner that is friendly, inclusive, supportive and caring.

The trustees encourage everyone involved with Children Today (including employees, volunteers, donors and fundraisers) to recognise that, as a small charity, we may not be able to support children and young people in huge numbers. However, we can make a significant and long-term impact to the families we help by striving to achieve the highest levels of service. One way in which we do this is by building long-term relationships with our beneficiary families. Part of this process is through our family follow up support calls which enable us to get direct, honest feedback on the equipment they received and the impact our support has had.

Children Today has an ethos and policy of inclusion. Our policies and procedures are designed and implemented so as not to discriminate against any child or young person who is sick or disabled.

At Children Today we strive to continually improve our policy of inclusion whilst still being aware of the constraints of our legal remit. In practice, this means our services are equally and fairly available to all - regardless of their condition or disability, learning difficulty, nationality, ethnicity, gender, sexual orientation, religious or spiritual beliefs. The trustees acknowledge and subscribe to the United Nations Convention on the Rights of the Child (1989) and the UN Standard Rules on the Equalisation of Opportunities for Persons with disabilities (1993).

A key function of our advocacy role is to promote ability not disability.

**Public Benefit**

After taking regard of the Charity Commission guidance on public benefit, Children Today Charitable Trust is able to demonstrate public benefit because;

- Children Today's aims are covered by the Charities Act 2006 in that its charitable purpose is for the relief of those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage. The provision of equipment - one end-result of charitable activity - clearly benefits the recipients and their families

- The beneficiary group of "children and young people living in the community who are sick or disabled, or who have learning difficulties" forms a significant public class

- Children Today charges no fees and its policies and procedures are non-discriminatory

The charity also takes care in its activities to:

- Reach as many potential beneficiaries as possible

- Ensure that the adapted equipment we help provide goes to appropriate recipients identified by a scrutiny process that is both robust and compassionate

**Strategic Aims**

The trustees determined the strategic aims of Children Today to be:

~ Raising awareness of the issues affecting children and young people with disabilities and illness

~ Funding equipment and services through grants to individuals

~ Raising and managing funds effectively and with integrity

~ Seeking appropriate partnerships to provide equipment and services

~ Communicating with stakeholders to develop and sustain relationships

~ Managing the charity effectively

During the year Children Today has continued to invest in the family support we offer through our now named Pathway Services. These services support families from first enquiry including guidance in identifying need and arranging assessments, completing applications, identifying suppliers as well as offering any additional fundraising support the families may need. Whilst we continue to support directly providing urgently-needed adaptive equipment, the service constitutes a significant part of our overall expenditure. We are seeking to continue to grow our investment in our pathway services as the number of vulnerable families in need of such support continues to increase, particularly post COVID.

**Achievements and performance**

The charity’s operations and activities were still significantly impacted by the Covid pandemic and relevant restrictions during the course of the financial year. Despite this, the charity continued to raise funds and support children, young people and families in need. This year also saw Children Today aim to decrease their overall expenditure by making positive decisions such as the reduction of office space and implementation of new donor database software and phone system. These strategies, whilst meaning extra costs in the short term, are helping reduce long-term expenditure and ensuring long-term sustainability.

An investment in family support and services has also meant Children Today have been able to support families and their children on pathways to accessing the appropriate adapted equipment they need.

**Grants**

During the year Children Today directly provided funding for 78 pieces of adapted equipment. The average grant made was just under £1,000 with the largest single grant £11,019.

**Feedback**

A variety of families and the children we have supported over the year have offered us their feedback on the process and help we offer. We are proud that 100% of families that completed our post support survey would recommend us to others and over 95% asked said they found it easy to access the support and help they needed from Children Today. We have included some quotes from families who took the time to complete the survey here:

“We are eternally grateful for the equipment you so kindly bought us and I’d like to show a massive appreciation to those who made this possible, Children Today and donators too. You’re all so kind for making such a positive impact on my daughter’s life. Thank you!!”

“It was a simple process and it absolutely changed our quality of life as a family. When I received the call saying Children Today were helping provide the buggy, I cried. Mobility is something we all tend to take for granted.”

“Thankyou for making our lives so much easier, for giving us the ability to get out into the world and make memories together, to go to visit places & have fun where we weren't able to previously. It means the world to us.”

To show how impactful some of this equipment can be, another of our beneficiaries during this time is 11-year-old Cody who we supported to get a much-needed adapted trike. His mum, Alisha , explains: “We first realised there was something different with Cody at about 10-months-old. He had been hitting some of his physical milestones, but he wasn’t babbling and chatting the way most babies do, and at two years-old he was diagnosed with Global Development Delay. Since then, we’ve also found out he has Epilepsy, Autism and ADHD. As a family we love cycling, but obviously our ‘Cody Bear’ can’t ride a regular bike as it wouldn’t be safe for him. Not only is he at risk of having a seizure, but he has the mental age of a three-year-old, so has little danger awareness. Cody is an absolute whirlwind and has so much energy, so it can be a challenge to keep him busy and entertained at home. He loves the outdoors and is never happier than when he’s out and about, exploring. We call him our ‘Curious George’ after the cartoon character".

This amazing trike has meant he can finally join his younger brother, Logan, and the rest of his family on bike rides. Cody’s trike has special adaptations including rear-steering control and brakes, which allows his parents and brother to help direct and stop Cody if needed. It also has a lap belt, harness and padding meaning if Cody has a seizure whilst on the trike he can’t injure himself. Cody’s dad, Steve, says: “The trike can actually be adapted to grow with him, so it will last him well into adulthood and, crucially, it breaks down easily into smaller parts, so we can take it further afield. I can also attach it to my own bike for longer bike rides, but he’s still able to pedal and get exercise.”

Alisha continues: “When we looked into getting an adapted trike, it was ridiculously expensive. So, we were incredibly grateful that Children Today was able to help. Having the trike has made a huge difference to us as a family. Simply being able to all go out on bike rides together is a major thing for us and watching him being able to play with his brother, Logan, is just amazing. The first week we got the trike we went to a local park, and for the first time ever we were able to just sit back and watch Cody play with Logan and his cousins, knowing he was safe. Usually, we have to carefully supervise his every move, so seeing him have the freedom to play and be more independent was a very emotional moment.” We are proud to keep changing lives, like Cody’s.

**Support**

Whilst the majority of our money comes from a large number of individual donors, a number of organisations and trusts have also supported us during the year. We continue to strengthen our relationships with our individual donors and have seen growth in income from a number of trusts and organisations that have chosen to support our cause.

**Plans for future periods**

The charity plan to continue meeting their objectives and mission statement.

**Financial review**

Principal funding sources
Fundraising at Children Today is focused around four key programmes:

1. Community Fundraising - staff working across the North West work with local people to raise funds and identify families that may benefit from our work. Activities include sponsored walks, bucket collections and more.

2. Direct mail - we have an ongoing programme of fundraising via Direct Mail, with an audience of several thousand people.

3. Events - We seek to develop events that focus on inclusivity.

4. Corporate Donations and Sponsorship - Children Today works with businesses and trade organisations who support the charity by raising money or direct donations.

**Investment policy**

The trustees have the power to invest in such assets as they see fit.

**Financial Summary**

This report covers the period April 2022 to March 2023 our thirteenth full year since incorporation.

The Statement of Financial Activities for the year shows income of £364,668 and expenditure of £364,267. This has resulted in an overall surplus of £401.

Restricted income, that is donations for a specific purpose, were £30,042. Other unrestricted income was £334,626, comprising donations and legacies of £322,602 , fundraising £11,925 and investment income of £99.

The balance sheet shows a surplus on unrestricted funds available at 31 March 2023 of £32,052 and restricted funds of £11,472 resulting in an overall fund balance of £43,524.

**Reserves Policy**
Reserves are required by Children Today Charitable Trust to enable the charity to continue its operations in the event of significant short-term fluctuations in income and expenditure; to meet its contractual obligations and to cover any unforeseen events that may be beyond its control.

It is the trustees' policy to maintain unrestricted funds, which are the free reserves of the charity, at a level in line with the Charity Commission’s recommendations of three to six months expenditure on management, governance and support which is currently being met.

**Principal risks and uncertainties**
The trustees have considered the potential impact and likelihood of occurrence of risks throughout the organisation's activities. They have assessed the major risks to which the charity is exposed, particularly those relating to the operations and finances of the Charity, and are satisfied that systems are in place to satisfy current Charity Commission guidelines to mitigate our exposure to the major risks.

**Fundraising regulation**
The Charity participates in the Fundraising Regulator's voluntary regulation scheme. The trustees consider the Charity has complied with The Code of Fundraising Practice as outlined on the Fundraising Regulator's website at www.fundraisingregulator.org.uk/code.

**Structure, governance and management**

**Governing document**

Children Today Charitable Trust was founded in its original legal form by trust deed on 14th April 1994.

The Charity was incorporated on 8th July 2010 and is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006, registered number 7309125 and registered Charity number 1137436.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr N Rose
Mr P Evans
Mr M White
Ms R Franklin (Resigned 8 July 2023)

**Method of appointment or election of trustees**

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Trustees are selected when required according to the skills they bring to the charity.

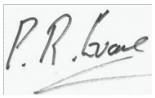
**Organisational structure**

Children Today Charitable Trust is governed by a Board of Trustees/Directors responsible for strategic direction, who delegate operational and management responsibility to the Chief Executive Officer. A small team supports the Chief Executive Officer in these duties and responsibilities. The Trustees meet with the Chief Executive Officer and staff at least four times each year and receive regular reports on all development.

The Chair of Trustees meets on a regular basis with the Chief Executive Officer to supplement this, to review activity and to monitor progress, underpinning the communication and information requirements of the Trustees to make decisions on strategy.

Children Today, at the time of reporting, employs 7 people, this includes part-time members of staff.

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



Mr P Evans
**Trustee**

21 December 2023

# CHILDREN TODAY CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF CHILDREN TODAY CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Children Today Charitable Trust (the charity) for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.



**Michael Caputo FCA**
**McLintocks (NW) Limited**

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9PX

Dated: 21 December 2023

# CHILDREN TODAY CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2023*

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | **3** | 322,602 | 30,042 | 352,644 | 271,402 | 4,299 | 275,701 |
| Other trading activities | **4** | 11,925 | - | 11,925 | 66,319 | - | 66,319 |
| Investments | **5** | 99 | - | 99 | 2 | - | 2 |
| **Total income** | | 334,626 | 30,042 | 364,668 | 337,723 | 4,299 | 342,022 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **6** | 19,328 | - | 19,328 | 33,594 | - | 33,594 |
| Charitable activities | **7** | 316,278 | 28,661 | 344,939 | 280,257 | 12,119 | 292,376 |
| **Total resources expended** | | 335,606 | 28,661 | 364,267 | 313,851 | 12,119 | 325,970 |
| **Net (expenditure)/income for the year/ Net movement in funds** | | (980) | 1,381 | 401 | 23,872 | (7,820) | 16,052 |
| Fund balances at 1 April 2022 | | 33,032 | 10,091 | 43,123 | 9,161 | 17,911 | 27,072 |
| **Fund balances at 31 March 2023** | | 32,052 | 11,472 | 43,524 | 33,033 | 10,091 | 43,124 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CHILDREN TODAY CHARITABLE TRUST

## BALANCE SHEET

### *AS AT 31 MARCH 2023*

| | Notes | 2023 £ | 2023 £ | 2022 £ | 2022 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **13** | | 2,357 | | 2,483 |
| Investments | **14** | | 500 | | 500 |
| | | | 2,857 | | 2,983 |
| **Current assets** | | | | | |
| Debtors | **15** | 3,250 | | 12,327 | |
| Cash at bank and in hand | | 81,554 | | 63,520 | |
| | | 84,804 | | 75,847 | |
| **Creditors: amounts falling due within one year** | **17** | (44,137) | | (35,706) | |
| Net current assets | | | 40,667 | | 40,141 |
| **Total assets less current liabilities** | | | 43,524 | | 43,124 |
| **Income funds** | | | | | |
| Restricted funds | **19** | | 11,472 | | 10,091 |
| Unrestricted funds | | | 32,052 | | 33,033 |
| | | | 43,524 | | 43,124 |

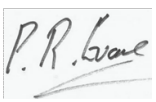
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21 December 2023



Mr P Evans
**Trustee**

**Company registration number 7309125**

**1 Accounting policies**

**Charity information**

Children Today Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 17b Telford Court, Chester Gate Business Park, Dunkirk, Chester, Cheshire, CH1 6LT.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

**1.4 Income**

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

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

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

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

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

Grants offered where conditions have been met at the year end but are unpaid are included as a commitment in accrued expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Support and governance costs are split between raising funds and charitable activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures and fittings | 25% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no significant accounting estimates or judgements in the accounts.

### 3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|---|---|
| | 2023 | 2023 | 2023 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 246,602 | 30,042 | 276,644 | 256,495 | 4,299 | 260,794 |
| Legacies receivable | 76,000 | - | 76,000 | 14,907 | - | 14,907 |
| | 322,602 | 30,042 | 352,644 | 271,402 | 4,299 | 275,701 |

### 4 Other trading activities

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2023 | 2022 |
| | £ | £ |
| Fundraising events | 11,925 | 63,889 |
| Shop income | - | 2,430 |
| Other trading activities | 11,925 | 66,319 |

### 5 Investments

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2023 | 2022 |
| | £ | £ |
| Deposit account interest | 99 | 2 |

### 6 Raising funds

| | | Unrestricted funds | Unrestricted funds |
|---|---|---|---|
| | | 2023 | 2022 |
| | | £ | £ |
| Appeals | | 19,328 | 17,050 |
| Support costs | (see note 9) | - | 16,544 |
| | | 19,328 | 33,594 |

### 7 Charitable activities

| | Servicing provision of equipment and family support 2023 £ | Servicing provision of equipment and family support 2022 £ |
|---|---|---|
| Family liaison and support staff | 168,210 | 127,538 |
| Depreciation and impairment | 736 | 462 |
| | 168,946 | 128,000 |
| Grant funding of activities (see note 8) | 92,855 | 68,332 |
| Share of support costs (see note 9) | 79,842 | 90,788 |
| Share of governance costs (see note 9) | 3,296 | 5,256 |
| | 344,939 | 292,376 |
| **Analysis by fund** | | |
| Unrestricted funds | 316,278 | 280,257 |
| Restricted funds | 28,661 | 12,119 |
| | 344,939 | 292,376 |

### 8 Grants payable

| | Servicing provision of equipment and family support 2023 £ | Servicing provision of equipment and family support 2022 £ |
|---|---|---|
| Equipment purchased | 92,855 | 68,332 |
| | 92,855 | 68,332 |

Children Today provided £92,855 towards the purchase of vital adapted equipment for the year to 80 beneficiaries.

**9 Support costs**

| | Support costs | Governance costs | 2023 | Support costs | Governance costs | 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Operating lease charges | 10,296 | - | 10,296 | 13,656 | - | 13,656 |
| Premises costs | 3,727 | - | 3,727 | 4,512 | - | 4,512 |
| Office administration costs | 33,670 | - | 33,670 | 50,173 | - | 50,173 |
| Consultancy fees | 19,250 | - | 19,250 | 28,750 | - | 28,750 |
| Travel and subsistence | 12,160 | - | 12,160 | 8,561 | - | 8,561 |
| Advertising and PR | 402 | - | 402 | 824 | - | 824 |
| Bank charges | 337 | - | 337 | 856 | - | 856 |
| Professional fees | - | 500 | 500 | - | 1,650 | 1,650 |
| Audit and accountancy fees | - | 2,796 | 2,796 | - | 3,606 | 3,606 |
| | 79,842 | 3,296 | 83,138 | 107,332 | 5,256 | 112,588 |
| Analysed between | | | | | | |
| Fundraising | - | - | - | 16,544 | - | 16,544 |
| Charitable activities | 79,842 | 3,296 | 83,138 | 90,788 | 5,256 | 96,044 |
| | 79,842 | 3,296 | 83,138 | 107,332 | 5,256 | 112,588 |

Governance costs includes payments to the independent examiners of £3,840 (2022- £3,780).

**10 Trustees**

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

**11 Employees**

**Number of employees**

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|---|---|---|
| Multidisciplinary | 7 | 6 |

| Employment costs | 2023 £ | 2022 £ |
|---|---|---|
| Wages and salaries | 155,545 | 119,370 |
| Social security costs | 9,111 | 5,804 |
| Other pension costs | 3,554 | 2,364 |
| | 168,210 | 127,538 |

Key management personnel for the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel were £nil (2022 - £nil).

Wages and salaries are broken down as £145,605 for family liaison staff and £22,605 for support staff.

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

**12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**13 Tangible fixed assets**

| | Fixtures and fittings £ |
|---|---|
| **Cost** | |
| At 1 April 2022 | 54,410 |
| Additions | 609 |
| At 31 March 2023 | 55,019 |
| **Depreciation and impairment** | |
| At 1 April 2022 | 51,926 |
| Depreciation charged in the year | 736 |
| At 31 March 2023 | 52,662 |
| **Carrying amount** | |
| At 31 March 2023 | 2,357 |
| At 31 March 2022 | 2,483 |

### 14 Fixed asset investments

| | Other investments |
|---|---|
| **Cost or valuation** | |
| At 1 April 2022 & 31 March 2023 | 500 |
| **Carrying amount** | |
| At 31 March 2023 | 500 |
| At 31 March 2022 | 500 |

| Other investments comprise: | Notes | 2023 £ | 2022 £ |
|---|---|---|---|
| Investments in subsidiaries | 16 | 500 | 500 |

### 15 Debtors

| Amounts falling due within one year: | 2023 £ | 2022 £ |
|---|---|---|
| Other debtors | 944 | 10,021 |
| Prepayments and accrued income | 2,306 | 2,306 |
| | 3,250 | 12,327 |

### 16 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 are as follows:

| Name of undertaking | Nature of business | Class of shares held | % Held Direct |
|---|---|---|---|
| Children Today Limited | Dormant | Ordinary | 100.00 |

The registered office of the subsidiary is 17b Dunkirk Trading Estate, Chester Gates, Dunkirk, Chester, Cheshire, CH1 6LT.

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

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Other taxation and social security | 4,034 | 2,396 |
| Trade creditors | 37,586 | 31,444 |
| Other creditors | 757 | 266 |
| Accruals and deferred income | 1,760 | 1,600 |
| | 44,137 | 35,706 |

**18 Retirement benefit schemes**

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,554 (2022 - £2,364).

**19 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | | Movement in funds | | | Movement in funds | | |
|---|---|---|---|---|---|---|---|
| | Balance at 1 April 2021 | Incoming resources | Resources expended | Balance at 1 April 2022 | Incoming resources | Resources expended | Balance at 31 March 2023 |
| | £ | £ | £ | £ | £ | £ | £ |
| Restricted income for equipment | 17,911 | 4,299 | (12,119) | 10,091 | 30,042 | (28,661) | 11,472 |

**20 Analysis of net assets between funds**

| | Unrestricted 2023 | Restricted 2023 | Total 2023 | Unrestricted 2022 | Restricted 2022 | Total 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Fund balances at 31 March 2023 are represented by: | | | | | | |
| Tangible assets | 2,357 | - | 2,357 | 2,483 | - | 2,483 |
| Investments | 500 | - | 500 | 500 | - | 500 |
| Current assets/(liabilities) | 29,195 | 11,472 | 40,667 | 30,050 | 10,091 | 40,141 |
| | 32,052 | 11,472 | 43,524 | 33,033 | 10,091 | 43,124 |

### 21 Operating lease commitments

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Within one year | 8,580 | 8,580 |
| Between two and five years | 1,430 | 10,010 |
| | 10,010 | 18,590 |

### 22 Related party transactions

During the year there were no related party transactions (2022 - £nil).

**CHILDREN TODAY CHARITABLE TRUST**

England & Wales - Charity number 1137436

# Accounts

**Charity Registration No. 1137436**

**Company Registration No. 7309125 (England and Wales)**

# CHILDREN TODAY CHARITABLE TRUST

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2022

children today
changing lives

McLintocks
Xeinadin Group

# CHILDREN TODAY CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Mr N Rose<br>Mr P Evans<br>Mr M White<br>Ms R Franklin |
| **Charity number** | 1137436 |
| **Company number** | 7309125 |
| **Registered office** | 17b Telford Court<br>Chester Gate Business Park<br>Dunkirk<br>Chester<br>Cheshire<br>CH1 6LT |
| **Independent examiner** | McLintocks (NW) Limited<br>2 Hilliards Court<br>Chester Business Park<br>Chester<br>Cheshire<br>CH4 9PX |

# CHILDREN TODAY CHARITABLE TRUST

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# CHILDREN TODAY CHARITABLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2022*

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

**Objectives and activities**

The objects of the charity which operates as Children Today are:

"the relief of children and young people living in the community who are sick or disabled, or who have learning difficulties, by the provision of equipment or services calculated to increase their independence and to improve their conditions of life". In furtherance of these objects but not otherwise, the trustees may exercise a number of powers. There have been no changes to the Objects since the Trustees' last report.

**Vision and Mission**

Children Today's **Vision** is:

"a society in which young people with disability or illness are enabled to achieve their potential."

Our **Mission** is:

"to improve the quality of life of children and young people with disability or illness throughout the United Kingdom".

Both the vision and mission statements are subject to regular review.

Children Today will achieve its Mission by:

- Enabling disabled children and young adults across the UK get the support they need to access vital adapted equipment.

- Having a simple, supportive application process, allowing the charity to make timely decisions on support needed by the child and their family.

- Raising public awareness of issues affecting children and young people with disabilities.

- Seeking appropriate partnerships to provide greater access to equipment and services for more children and young adults with disabilities.

At Children Today we believe that all disabled children and young adults should have access to the support and equipment they need to live the life they choose, today. The trustees attach significant importance to their aim of offering support as quickly as possible. With this in mind, families are offered advice and help from the initial enquiry stage through a range of pathway toolkits dependent on their individual needs and requirements. All applications for adapted equipment are then reviewed quarterly by our Grants Panel. The application process is very straightforward and any bureaucracy is kept to a minimum.

Our application process is specifically for individuals who must be the parent or legal guardian of the beneficiary. The trustees are also very conscious of the needs of young adults with sickness or disability who may experience difficulties associated with equipment supply. Therefore, young adults, those aged between 18 to 25 years, are encouraged to apply directly to Children Today on their own behalf. The trustees are unable to accept applications from organisations.

Applicants are encouraged to re-apply for funding for additional equipment as their needs of their child changes as they grow. We are happy to accept one application in any twelve-month period until the beneficiary reaches the age of twenty five.

Our ethos is based on a fundamental belief that children and young people with disabilities should be enabled to achieve their potential. We believe they should have the right tools and support to have the freedom to do so and do not judge what that potential might be. While clearly expressed above in our Objects, the trustees recognise it’s the actions we take on a daily basis that will demonstrate whether or not Children Today is continually "adding value" by delivering our services in a manner that is friendly, inclusive, supportive and caring.

The trustees encourage everyone involved with Children Today (including employees, volunteers, donors and fundraisers) to recognise that, as a small charity, we may not be able to support children and young people in huge numbers. However, we can make a significant and long term impact to the families we help by striving to achieve the highest levels of service. One way in which we do this is by building long-term relationships with our beneficiary families. Part of this process is through our family follow up support calls which enable us to get direct, honest feedback on the equipment they received and the impact our support has had.

Children Today has an ethos and policy of inclusion. Our policies and procedures are designed and implemented so as not to discriminate against any child or young person who is sick or disabled.

At Children Today we strive to continually improve our policy of inclusion whilst still being aware of the constraints of our legal remit. In practice, this means our services are equally and fairly available to all - regardless of their condition or disability, learning difficulty, nationality, ethnicity, gender, sexual orientation, religious or spiritual beliefs. The trustees acknowledge and subscribe to the United Nations Convention on the Rights of the Child (1989) and the UN Standard Rules on the Equalisation of Opportunities for Persons with disabilities (1993).

A key function of our advocacy role is to promote ability not disability.

**Public Benefit**

After taking regard of the Charity Commission guidance on public benefit, Children Today Charitable Trust is able to demonstrate public benefit because;

- Children Today's aims are covered by the Charities Act 2006 in that its charitable purpose is for the relief of those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage. The provision of equipment - one end result of charitable activity - clearly benefits the recipients and their families

- The beneficiary group of "children and young people living in the community who are sick or disabled, or who have learning difficulties" forms a significant public class

- Children Today charges no fees and its policies and procedures are non-discriminatory
The charity also takes care in its activities to:

- Reach as many potential beneficiaries as possible

- Ensure that the adapted equipment we help provide goes to appropriate recipients identified by a scrutiny process that is both robust and compassionate

**Strategic Aims**

The trustees determined the strategic aims of Children Today to be:

~ Raising awareness of the issues affecting children and young people with disabilities and illness

~ Funding equipment and services through grants to individuals

~ Raising and managing funds effectively and with integrity

~ Seeking appropriate partnerships to provide equipment and services

~ Communicating with stakeholders to develop and sustain relationships

~ Managing the charity effectively

During the year Children Today has continued to invest in the family support we offer through our now named Pathway Services. These services support families from first enquiry including guidance in identifying need and arranging assessments, completing applications, identifying suppliers as well as offering any additional fundraising support the families may need. Whilst we continue to support directly providing urgently-needed adaptive equipment, the service constitutes a significant part of our overall expenditure. We are seeking to continue to grow our investment in our pathway services as the number of vulnerable families in need of such support continues to increase, particularly post COVID.

**Achievements and performance**

The charity's operations and activities were still significantly impacted by the Covid pandemic and relevant restrictions during the course of the financial year. Despite this, the charity continued to raise funds and support children, young people and families in need. This year also saw Children Today aim to decrease their overall expenditure by making positive decisions such as the reduction of office space and implementation of new donor database software and phone system. These strategies, whilst meaning extra costs in the short term, are helping reduce long term expenditure and ensuring long term sustainability.

An investment in family support and services has also meant Children Today have been able to support families and their children on pathways to accessing the appropriate adapted equipment they need.

**Grants**

During the year Children Today directly provided funding for 65 pieces of adapted equipment. The average grant made was just over £1,000 with the largest single grant £4,623.

**Feedback**

A variety of families and the children we have supported have offered us their feedback on their equipment and a selection of these are below:

In September 2021 the charity helped a 7-year-old girl from Hackney by helping her get a much-needed 'Race-runner'. After being born significantly prematurely at 23 weeks she was diagnosed with multiple conditions including quadriplegia, triple X syndrome and global development delay which affect her mobility.
Her mum told us: "Maija requires constant assistance to move and is unable to independently operate her wheelchair or walker. However, due to its engineering, the 'Race-Runner' allows her this ability and freedom." With Children Today's support Maija received the mobility equipment she so needed and it has made a huge impact on her life. Her mum adds: "When the Race-runner arrived she wanted to go out on it at the first opportunity. We went to Victoria Park and had a lovely day out together as a family. She was thrilled to have a sense of independence and ability to have adventures of her own."

Another child supported was a nine-year-old boy from Northamptonshire who has Dravet Syndrome – a rare, severe and lifelong type of epilepsy. He is unable to ride a regular bike due to his condition, which causes mobility and balance issues, but since receiving his adapted Tomcat Trike after getting support from Children Today he is finally getting the vital exercise he needs. His mum described how much joy the trike has brought to Filip. She says: "I can't even put into words how happy he is since getting this trike. He's like a different child. We knew that the trike would be great for his physical development, but seeing how much joy and happiness it has brought him as well is amazing.

"The pandemic and lockdowns really affected his mental health and confidence. But since he's had the trike he's so much happier and becoming more independent. The trike has really helped him bond with his older brothers too. He loves chasing them on his trike, making police car noises! It's been great being able to get out more together as a family.

"We're so grateful to Children Today for their support. I couldn't get over how people who don't even know us could be so kind and generous. You've made a little boy's dream come true!"

Our post family support survey has also given us feedback on the help Children Today offers to families and the difference it makes with an amazing 100% of the 83 people that recently responded saying they'd recommend Children Today to other families as a source of support. The survey also revealed quantitatively that impact was felt by families across the board with 87% of those who receive support for mobility equipment such as adapted trikes and wheelchairs said it allowed them to enjoy activities they were previously unable to and 3 out of 4 also said it helped them spend more time with family and friends. 71% of those who received sensory equipment said it helped improve their mental and emotional wellbeing or reduce anxiety. Some quotes from families within our survey included:

*"We are all so extremely grateful for all the help and support given by Children Today. It has made a huge difference to not only our daughter's quality of life but ours too. Thank you."*

*"Great communication from everyone at Children Today. So helpful & friendly."*

*"Children Today have left an everlasting positive impact on our family and supported us through a journey towards a goal we thought was unachievable and a piece of equipment which was (at that point) unattainable. We are blessed to have received your support. I am amazed at the level of attentiveness taken to try and help my son."*

**Support**

Whilst the majority of our money comes from a large number of mail donors, a number of organisations have supported us during the year including:

- Nicholls & Clarke
- TK Maxx and Homesense Foundation
- The Edith Murphy Foundation
- AO Smile Foundation
- The Tile Association
- Brian Murtagh Charitable Trust

**Plans for future periods**

The charity plan to continue meeting their objectives and mission statement.

**Financial review**

Principal funding sources
Fundraising at Children Today is focused around four key programmes:

1. Community Fundraising - staff working across the North West work with local people to raise funds and identify families that may benefit from our work. Activities include sponsored walks, bucket collections and more.

2. Direct mail - we have an ongoing programme of fundraising via Direct Mail, with an audience of several thousand people.

3. International Events - Children Today usually runs at least one large international event every two years. Participants volunteer to raise money for a whole year to raise funds for a challenge trip abroad, with all profits going to helping our young beneficiaries. Due to COVID-19 travel and other restrictions, this activity was postponed in 2020. However in 2021 the event was adapted to take place in the UK and became our Lake District challenge. This took place in September 2021, where those taking part raised thousands of pounds over a six-day trek ending with a climb to the summit of Scafell Pike.

4. Corporate Donations and Sponsorship - Children Today works with businesses and trade organisations who support the charity by raising money or direct donations.

**Investment policy**

The trustees have the power to invest in such assets as they see fit.

**Financial Summary**

This report covers the period April 2021 to March 2022 our twelfth full year since incorporation.

The Statement of Financial Activities for the year shows income of £342,022 and expenditure of £325,970. This has resulted in an overall surplus of £16,052.

Restricted income, that is donations for a specific purpose, were £4,299. Other unrestricted income was £337,723, comprising donations and legacies of £271,402, fundraising £66,319 and investment income of £2.

The balance sheet shows a surplus on unrestricted funds available at 31 March 2022 of £33,033 and restricted funds of £10,091 resulting in an overall fund balance of £43,124.

**Reserves Policy**
Reserves are required by Children Today Charitable Trust to enable the charity to continue its operations in the event of significant short-term fluctuations in income and expenditure; to meet its contractual obligations and to cover any unforeseen events that may be beyond its control. It is the trustees' policy to maintain unrestricted funds, which are the free reserves of the charity, at a level sufficient to meet the day-to-day needs of the charity equating to approximately six months expenditure on management, governance and support. Currently the Charity has not met this target and is aiming to do so at the earliest opportunity.

**Principal risks and uncertainties**
The trustees have considered the potential impact and likelihood of occurrence of risks throughout the organisation's activities. They have assessed the major risks to which the charity is exposed, particularly those relating to the operations and finances of the Charity, and are satisfied that systems are in place to satisfy current Charity Commission guidelines to mitigate our exposure to the major risks.

**Fundraising regulation**
The Charity participates in the Fundraising Regulator's voluntary regulation scheme. The trustees consider the Charity has complied with The Code of Fundraising Practice as outlined on the Fundraising Regulator's website at www.fundraisingregulator.org.uk/code.

**Structure, governance and management**

**Governing document**
Children Today Charitable Trust was founded in its original legal form by trust deed on 14th April 1994.

The Charity was incorporated on 8th July 2010 and is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006, registered number 7309125 and registered Charity number 1137436.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr N Rose
Mr P Evans
Mr M White
Ms R Franklin

**Method of appointment or election of trustees**
The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

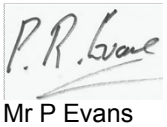
Trustees are selected when required according to the skills they bring to the charity.

**Organisational structure**
Children Today Charitable Trust is governed by a Board of Trustees/Directors responsible for strategic direction, who delegate operational and management responsibility to the Chief Executive Officer. A small team supports the Chief Executive Officer in these duties and responsibilities. The Trustees meet with the Chief Executive Officer and staff at least four times each year and receive regular reports on all development.

The Chair of Trustees meets on a regular basis with the Chief Executive Officer to supplement this, to review activity and to monitor progress, underpinning the communication and information requirements of the Trustees to make decisions on strategy.

Children Today, at the time of reporting, employs 6 people, this includes part-time members of staff.

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



Mr P Evans
**Trustee**

31 January 2023

# CHILDREN TODAY CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF CHILDREN TODAY CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of Children Today Charitable Trust (the charity) for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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

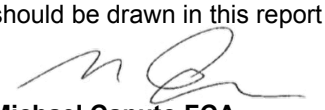
1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements 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 financial statements 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 financial statements to be reached.



**Michael Caputo FCA**
**McLintocks (NW) Limited**

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9PX

Dated: 31 January 2023

# CHILDREN TODAY CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2022*

| | Notes | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | | |
| Donations and legacies | **3** | 271,402 | 4,299 | 275,701 | 222,835 | 11,000 | 233,835 |
| Other trading activities | **4** | 66,319 | - | 66,319 | 55,872 | - | 55,872 |
| Investments | **5** | 2 | - | 2 | 12 | - | 12 |
| Other income | **6** | - | - | - | 42,249 | - | 42,249 |
| **Total income** | | 337,723 | 4,299 | 342,022 | 320,968 | 11,000 | 331,968 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **7** | 33,594 | - | 33,594 | 12,956 | - | 12,956 |
| Charitable activities | **8** | 280,257 | 12,119 | 292,376 | 273,315 | 22,379 | 295,694 |
| Other | **13** | - | - | - | 495 | - | 495 |
| **Total resources expended** | | 313,851 | 12,119 | 325,970 | 286,766 | 22,379 | 309,145 |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 23,872 | (7,820) | 16,052 | 34,202 | (11,379) | 22,823 |
| Fund balances at 1 April 2021 | | 9,161 | 17,911 | 27,072 | (25,041) | 29,290 | 4,249 |
| **Fund balances at 31 March 2022** | | 33,033 | 10,091 | 43,124 | 9,161 | 17,911 | 27,072 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CHILDREN TODAY CHARITABLE TRUST

## BALANCE SHEET

### *AS AT 31 MARCH 2022*

| | Notes | 2022 £ | 2022 £ | 2021 £ | 2021 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **14** | | 2,483 | | 2,485 |
| Investments | **15** | | 500 | | 500 |
| | | | 2,983 | | 2,985 |
| **Current assets** | | | | | |
| Debtors | **17** | 12,327 | | 14,367 | |
| Cash at bank and in hand | | 63,520 | | 70,527 | |
| | | 75,847 | | 84,894 | |
| **Creditors: amounts falling due within one year** | **18** | (35,706) | | (60,807) | |
| Net current assets | | | 40,141 | | 24,087 |
| **Total assets less current liabilities** | | | 43,124 | | 27,072 |
| **Income funds** | | | | | |
| Restricted funds | **21** | | 10,091 | | 17,911 |
| Unrestricted funds | | | 33,033 | | 9,161 |
| | | | 43,124 | | 27,072 |

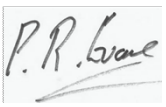
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 31 January 2023



Mr P Evans
**Trustee**

**Company registration number 7309125**

**1 Accounting policies**

**Charity information**

Children Today Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 17b Telford Court, Chester Gate Business Park, Dunkirk, Chester, Cheshire, CH1 6LT.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

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

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

**1.4 Income**

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

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

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

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

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

Grants offered where conditions have been met at the year end but are unpaid are included as a commitment in accrued expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Support and governance costs are split between raising funds and charitable activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures and fittings | 25% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no significant accounting estimates or judgements in the accounts.

### 3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|---|---|
| | 2022 | 2022 | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 256,495 | 4,299 | 260,794 | 197,275 | 11,000 | 208,275 |
| Legacies receivable | 14,907 | - | 14,907 | 25,560 | - | 25,560 |
| | 271,402 | 4,299 | 275,701 | 222,835 | 11,000 | 233,835 |

### 4 Other trading activities

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2022 | 2021 |
| | £ | £ |
| Fundraising events | 63,889 | 47,945 |
| Shop income | 2,430 | 7,927 |
| Other trading activities | 66,319 | 55,872 |

### 5 Investments

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2022 | 2021 |
| | £ | £ |
| Deposit account interest | 2 | 12 |

### 6 Other income

| | **Total** | Unrestricted funds |
|---|---|---|
| | **2022** | 2021 |
| | **£** | £ |
| Coronavirus job retention scheme grant | - | 32,249 |
| Other coronavirus funding | - | 10,000 |
| | - | 42,249 |

### 7 Raising funds

| | | **Unrestricted funds** | **Unrestricted funds** |
|---|---|---|---|
| | | **2022** | **2021** |
| | | **£** | **£** |
| Appeals | | 17,050 | 2,817 |
| Support costs | (see note 10) | 16,544 | 10,139 |
| | | 33,594 | 12,956 |

## 8 Charitable activities

| | Servicing provision of equipment and family support 2022 £ | Servicing provision of equipment and family support 2021 £ |
|---|---|---|
| Family liaison and support staff | 127,538 | 130,766 |
| Depreciation and impairment | 462 | 1,455 |
| | 128,000 | 132,221 |
| Grant funding of activities (see note 9) | 68,332 | 41,040 |
| Share of support costs (see note 10) | 90,788 | 113,890 |
| Share of governance costs (see note 10) | 5,256 | 8,543 |
| | 292,376 | 295,694 |
| **Analysis by fund** | | |
| Unrestricted funds | 280,257 | 273,315 |
| Restricted funds | 12,119 | 22,379 |
| | 292,376 | 295,694 |

## 9 Grants payable

| | Servicing provision of equipment and family support 2022 £ | Servicing provision of equipment and family support 2021 £ |
|---|---|---|
| Equipment purchased | 68,332 | 41,040 |
| | 68,332 | 41,040 |

Children Today provided £68,332 towards the purchase of vital adapted equipment for the year to 65 beneficiaries (with the equipment having an overall value of £99,000).

**10 Support costs**

| | Support costs | Governance costs | 2022 | Support costs | Governance costs | 2021 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Operating lease charges | 13,656 | - | 13,656 | 22,120 | - | 22,120 |
| Premises costs | 4,512 | - | 4,512 | 7,044 | - | 7,044 |
| Office administration costs | 50,173 | - | 50,173 | 52,200 | - | 52,200 |
| Consultancy fees | 28,750 | - | 28,750 | 25,000 | - | 25,000 |
| Travel and subsistence | 8,561 | - | 8,561 | 11,088 | - | 11,088 |
| Advertising and PR | 824 | - | 824 | 828 | - | 828 |
| Bank charges | 856 | - | 856 | 5,749 | - | 5,749 |
| Professional fees | - | 1,650 | 1,650 | - | 5,527 | 5,527 |
| Audit and accountancy fees | - | 3,606 | 3,606 | - | 3,016 | 3,016 |
| | 107,332 | 5,256 | 112,588 | 124,029 | 8,543 | 132,572 |
| Analysed between | | | | | | |
| Fundraising | 16,544 | - | 16,544 | 10,139 | - | 10,139 |
| Charitable activities | 90,788 | 5,256 | 96,044 | 113,890 | 8,543 | 122,433 |
| | 107,332 | 5,256 | 112,588 | 124,029 | 8,543 | 132,572 |

Governance costs includes payments to the independent examiners of £3,840 (2021- £3,780 for audit fees).

**11 Trustees**

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

### 12 Employees

**Number of employees**

The average monthly number of employees during the year was:

| | 2022 Number | 2021 Number |
|---|---|---|
| Multidisciplinary | 6 | 7 |

| **Employment costs** | 2022 £ | 2021 £ |
|---|---|---|
| Wages and salaries | 119,370 | 123,864 |
| Social security costs | 5,804 | 4,225 |
| Other pension costs | 2,364 | 2,677 |
| | 127,538 | 130,766 |

Key management personnel for the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel were £nil (2021: £nil).

Wages and salaries are broken down as £91,908 for family liaison staff and £27,462 for support staff.

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

### 13 Other

| | Total £ 2022 | Unrestricted funds 2021 |
|---|---|---|
| Net loss on disposal of tangible fixed assets | - | 495 |
| | - | 495 |

**14 Tangible fixed assets**

| | Fixtures and fittings |
|---|---|
| | £ |
| **Cost** | |
| At 1 April 2021 | 53,950 |
| Additions | 460 |
| At 31 March 2022 | 54,410 |
| **Depreciation and impairment** | |
| At 1 April 2021 | 51,465 |
| Depreciation charged in the year | 462 |
| At 31 March 2022 | 51,927 |
| **Carrying amount** | |
| At 31 March 2022 | 2,483 |
| At 31 March 2021 | 2,485 |

### 15 Fixed asset investments

| | Other investments |
|---|---|
| **Cost or valuation** | |
| At 1 April 2021 & 31 March 2022 | 500 |
| **Carrying amount** | |
| At 31 March 2022 | 500 |
| At 31 March 2021 | 500 |

| Other investments comprise: | Notes | 2022 £ | 2021 £ |
|---|---|---|---|
| Investments in subsidiaries | 16 | 500 | 500 |

### 16 Subsidiaries

Details of the charity's subsidiaries at 31 March 2022 are as follows:

| Name of undertaking | Nature of business | Class of shares held | % Held Direct |
|---|---|---|---|
| Children Today Limited | Dormant | Ordinary | 100.00 |

The registered office of the subsidiary is 17b Dunkirk Trading Estate, Chester Gates, Dunkirk, Chester, Cheshire, CH1 6LT.

### 17 Debtors

| Amounts falling due within one year: | 2022 £ | 2021 £ |
|---|---|---|
| Other debtors | 10,021 | 6,118 |
| Prepayments and accrued income | 2,306 | 8,249 |
| | 12,327 | 14,367 |

**18 Creditors: amounts falling due within one year**

| | Notes | 2022 £ | 2021 £ |
|---|---|---|---|
| Other taxation and social security | | 2,396 | 2,197 |
| Deferred income | **19** | - | 8,260 |
| Trade creditors | | 31,444 | 45,961 |
| Other creditors | | 266 | 489 |
| Accruals and deferred income | | 1,600 | 3,900 |
| | | 35,706 | 60,807 |

**19 Deferred income**

| | 2022 £ | 2021 £ |
|---|---|---|
| Arising from Trek Transylvania | - | 8,260 |

Deferred income is included in the financial statements as follows:

| | 2022 £ | 2021 £ |
|---|---|---|
| Deferred income is included within: | | |
| Current liabilities | - | 8,260 |
| Movements in the year: | | |
| Deferred income at 1 April 2021 | 8,260 | 8,260 |
| Released from previous periods | (8,260) | - |
| Deferred income at 31 March 2022 | - | 8,260 |

Deferred income has arisen due to event delays as a result from the COVID-19 pandemic.

**20 Retirement benefit schemes**

**Defined contribution schemes**
The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,364 (2021 - £2,677).

**21 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | Movement in funds | | | Movement in funds | | | |
|---|---|---|---|---|---|---|---|
| | **Balance at 1 April 2020** | **Incoming resources** | **Resources expended** | **Balance at 1 April 2021** | **Incoming resources** | **Resources expended** | **Balance at 31 March 2022** |
| | **£** | **£** | **£** | **£** | **£** | **£** | **£** |
| Restricted income for equipment | 29,290 | 11,000 | (22,379) | 17,911 | 4,299 | (12,119) | 10,091 |

**22 Analysis of net assets between funds**

| | **Unrestricted 2022** | **Restricted 2022** | **Total 2022** | Unrestricted 2021 | Restricted 2021 | Total 2021 |
|---|---|---|---|---|---|---|
| | **£** | **£** | **£** | £ | £ | £ |
| Fund balances at 31 March 2022 are represented by: | | | | | | |
| Tangible assets | 2,483 | - | 2,483 | 2,485 | - | 2,485 |
| Investments | 500 | - | 500 | 500 | - | 500 |
| Current assets/(liabilities) | 30,050 | 10,091 | 40,141 | 6,176 | 17,911 | 24,087 |
| | 33,033 | 10,091 | 43,124 | 9,161 | 17,911 | 27,072 |

**23 Operating lease commitments**

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | **2022** | **2021** |
|---|---|---|
| | **£** | **£** |
| Within one year | 8,580 | 4,827 |

**24 Related party transactions**

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

**CHILDREN TODAY CHARITABLE TRUST**

England & Wales - Charity number 1137436

# Accounts

Charity Registration No. 1137436

Company Registration No. 7309125 (England and Wales)

# CHILDREN TODAY CHARITABLE TRUST

# ANNUAL REPORT AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2021

children today
changing lives

McLintocks
Xeinadin Group

# CHILDREN TODAY CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Mr N Rose<br>Mr P Evans<br>Mr M White<br>Ms R Franklin |
| **Charity number** | 1137436 |
| **Company number** | 7309125 |
| **Registered office** | 17b Telford Court<br>Chester Gate Business Park<br>Dunkirk<br>Chester<br>Cheshire<br>CH1 6LT |
| **Auditor** | McLintocks (NW) Limited<br>2 Hilliards Court<br>Chester Business Park<br>Chester<br>Cheshire<br>CH4 9PX |

# CHILDREN TODAY CHARITABLE TRUST

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# CHILDREN TODAY CHARITABLE TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2021*

The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

**Objectives and activities**

The objects of the charity which operates as Children Today are:

"the relief of children and young people living in the community who are sick or disabled, or who have learning difficulties, by the provision of equipment or services calculated to increase their independence and to improve their conditions of life". In furtherance of these objects but not otherwise, the trustees may exercise a number of powers. There have been no changes to the Objects since the Trustees' last report.

**Vision and Mission**

Children Today's **Vision** is:

"a society in which young people with disability or illness are enabled to achieve their potential."

Our **Mission** is:

"to improve the quality of life of children and young people with disability or illness throughout the United Kingdom".

Both the vision and mission statements are subject to regular review.

Children Today will achieve its Mission by:

- Funding equipment to meet need

- Having a simple, supportive application process allowing trustees to make timely funding decisions

- Raising public awareness of issues affecting children and young people with disabilities

- Seeking appropriate partnerships to provide equipment and services

The name "Children Today" implies immediacy. The trustees attach significant importance to their aim of making decisions quickly when in relation to giving grants. They believe it is of the utmost importance that, when responding to an applicant's request for funding, this should always be achieved in the shortest time that is practicable.

Applicants are encouraged to re-apply for funding for additional equipment. We are happy to accept one application in any twelve-month period. Children Today will consider applications for children and young people up to the age of twenty five. All applications are dealt with on a first come, first served basis and grants are reviewed quarterly by our Grants Panel. The application process is very straight forward and any bureaucracy is kept to a minimum.

Our ethos is based on a fundamental belief that children and young people with disabilities should be enabled to achieve their potential. We do not judge what that potential might be. While clearly expressed above in our Objects, the Trustees recognise it is the actions that we take on a daily basis that will demonstrate whether or not Children Today is continually "adding value" by delivering our services in a manner that is friendly, inclusive, supportive and caring.

The trustees encourage everyone involved with Children Today, including employees, volunteers, donors and fundraisers, to recognise that, as a small charity, we may not be able to support children in huge numbers but we can strive to achieve the highest levels of quality of service. One way in which we do this is through continuing and developing our support for children and their families by building long-term relationships. To this end, we encourage applicants, usually parents, to come to us for funding and other services on a regular basis as their child's needs change. Hopefully, this will continue as they grow and develop, gaining more independence and an improving quality of life that is also shared by all those around them. We will continue our support until their child reaches the age of 25 years.

Children Today has an ethos and policy of inclusion. Our policies and procedures are designed and implemented so as not to discriminate against any child or young person who is sick or disabled.

At Children Today we strive to continually improve our policy of inclusion whilst still being aware of the constraints of our legal remit. In practice, this means our services are equally and fairly available to all - regardless of their condition or disability, learning difficulty, nationality, ethnicity, gender, sexual orientation, religious or spiritual beliefs. The Trustees acknowledge and subscribe to the United Nations Convention on the Rights of the Child (1989) and the UN Standard Rules on the Equalisation of Opportunities for Persons with disabilities (1993).

A key function of our advocacy role is to promote ability not disability.

**Public Benefit**

After taking regard of the Charity Commission guidance on public benefit, Children Today Charitable Trust is able to demonstrate public benefit because;

- Children Today's aims are covered by the Charities Act 2011 in that its charitable purpose is for the relief of those in need by reason of youth, age, ill-heath, disability, financial hardship or other disadvantage. The provision of equipment - one end result of charitable activity - clearly benefits the recipients and their families

- The beneficiary group of "children and young people living in the community who are sick or disabled, or who have learning difficulties" forms a significant public class

- Children Today charges no fees and its policies and procedures are non-discriminatory

The charity also takes care in its activities to:

- Reach as many potential beneficiaries as possible.

- Ensure that grants for equipment offering good value for money go to appropriate recipients identified by a scrutiny process that is both robust and compassionate.

**Strategic Aims**

The trustees determined the strategic aims of Children Today to be:

~ Raising awareness of the issues affecting children and young people with disabilities and illness

~ Funding equipment and services through grants to individuals

~ Raising and managing funds effectively and with integrity

~ Seeking appropriate partnerships to provide equipment and services

~ Communicating with stakeholders to develop and sustain relationships

~ Managing the charity effectively

While we do not give cash grants our application process is specifically for individuals who must be the parent or legal guardian of the beneficiary. The trustees are also very conscious of the needs of young adults with sickness or disability who may experience difficulties associated with equipment supply. Therefore, young adults, those aged between 18 to 25 years, are encouraged to apply directly to Children Today on their own behalf. The trustees are unable to accept applications from organisations.

Our application process is robust yet compassionate with bureaucracy and administration kept to the necessary minimum. We take a great deal of care when supporting applicants through our application process. We call this "hand holding" and because of it we receive lots of very positive feedback.

During the year Children Today has continued to invest in the family support we offer through our now named Pathway Services. These services support families from first enquiry including guidance in identifying need and arranging assessments, completing applications, identifying suppliers as well as offering any additional fundraising support the families may need. Whilst we continue to support directly providing urgently-needed adaptive equipment, the service constitutes a significant part of our overall expenditure. We are seeking to continue to grow our investment in our pathway services as the number of vulnerable families in need of such support continues to increase, particularly post COVID.

**Achievements and performance**

The charity's operations and activities were necessarily and unavoidably reduced by COVID-19 during the course of the financial year. Notwithstanding the legal and organisational problems encountered whilst trying to achieve the organisation's goals, the charity continued to raise funds and make grants.

**Grants**

During the year Children Today funded 44 grants for adapted equipment with the largest single grant £6,110.

**Feedback**

A variety of families/carers/parents have offered us their feedback on their equipment and a selection of these are below:

At the start of 2021 the charity helped a 21-year-old student from Manchester by providing a wheelchair powerpack. The powerpack has enabled the young lady - who became paralysed in her right leg following a sports injury when she was 13 years old – to start studying medicine at university. She said: "I'm both excited and nervous about starting university later this year, but the powerpack means I have one less thing to worry about. I can't wait to start and am really grateful to Children Today for their part in helping me in the first part of my journey to becoming a doctor."

Another child Children Today supported in 2020 was an 11-year-old girl, who has Down's Syndrome, by helping her get a much-needed adapted buggy. Her old buggy had broken at the start of the first lockdown meaning the family were virtually confined to the home, leaving them feeling isolated. Since Children Today provided a suitable adapted buggy, the family from Kent has been able to start enjoying life outdoors together as a family again.

Mum says: "Since getting the new buggy we have a whole new lease of life as a family, it's been literally life-changing. We've been going to the coast a few times a month and making regular trips to the park. The buggy also gives us the option of walking to school."

In September 2020 Children Today supported a seven-year-old girl from Devon, who has ligase IV microcephalic primordial dwarfism, which affects her growth and balance by helping provide her with an adapted trike. Her mum said: "I don't have to worry about her toppling over or hurting herself as she's all strapped in securely, I just grab the handle at the back and off we go!" With the pandemic affecting opportunities for the family to get outside together, mum added at the time: "We're all so limited on what we can do, so having something that allows her to exercise is brilliant.".

### Support

Whilst the majority of our money comes from a large number of mail donors, a number of organisations have supported us during the year including:

- The ASH Group
- Enlightened Money
- Cheshire West and Cheshire Council
- Reiser UK
- Westminster Foundation
- Cannon Care Homes

### Plans for future periods

The charity plan to continue meeting their objectives and mission statement.

### Financial review

Principal funding sources
Fundraising at Children Today is focused around four key programmes:

1. Community Fundraising - staff working in the North West work with local people to raise funds and identify families that may benefit from our work. Activities have included sponsored walks, it's a Knockout Events, bag packs, lunch events and more.

2. Direct mail - we have an ongoing programme of fundraising via Direct Mail, with an audience of several thousand people.

3. International Events - Children Today usually runs at least one large international event every two years. Participants volunteer to raise money for a whole year to raise funds for a challenge trip abroad, with all profits going to helping our young beneficiaries. Due to COVID-19 travel and other restrictions, this activity was postponed in 2020. However in 2021 the event was adapted to take place in the UK and become our Lake District challenge. This took place in September 2021, those taking part raised thousands of pounds over a six-day trek ending with a climb to the summit of Scafell Pike.

4. Corporate Donations and Sponsorship - Children Today works with businesses and trade organisations who support the charity by raising money or direct donations. In return, we work with these organisations to generate positive publicity both for them, and Children Today.

### Investment policy

The trustees have the power to invest in such assets as they see fit.

### Financial Summary

This report covers the period April 2020 to March 2021 our eleventh full year since incorporation.

The Statement of Financial Activities for the year shows income of £331,968 and expenditure of £309,145. This has resulted in an overall surplus of £22,823.

Restricted income, that is donations for a specific purpose, were £11,000. Other unrestricted income was £320,968, comprising donations and legacies of £222,835, fundraising £55,872, investment income £12 and other income of £42,249.

The balance sheet shows a surplus on unrestricted funds available at 31 March 2021 of £9,161 and restricted funds of £17,911 resulting in an overall fund balance of £27,072.

**Reserves Policy**
Reserves are required by Children Today Charitable Trust to enable the charity to continue its operations in the event of significant short-term fluctuations in income and expenditure; to meet its contractual obligations and to cover any unforeseen events that may be beyond its control. It is the trustees' policy to maintain unrestricted funds, which are the free reserves of the charity, at a level sufficient to meet the day-to-day needs of the charity equating to approximately six months expenditure on management, governance and support. Currently the Charity has not met this target and is aiming to do so at the earliest opportunity.

**Principal risks and uncertainties**
The trustees have considered the potential impact and likelihood of occurrence of risks throughout the organisation's activities. They have assessed the major risks to which the charity is exposed, particularly those relating to the operations and finances of the Charity, and are satisfied that systems are in place to satisfy current Charity Commission guidelines to mitigate our exposure to the major risks.

**Fundraising regulation**
The Charity participates in the Fundraising Regulator's voluntary regulation scheme. The trustees consider the Charity has complied with The Code of Fundraising Practice as outlined on the Fundraising Regulator's website at www.fundraisingregulator.org.uk/code.

**Structure, governance and management**
**Governing document**
Children Today Charitable Trust was founded in its original legal form by trust deed on 14th April 1994.

The Charity was incorporated on 8th July 2010 and is controlled by its governing document, a deed of trust and constitutes a company, limited by guarantee as defined by the Companies Act 2006, registered number 7309125 and registered Charity number 1137436.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:
Mr N Rose
Mr P Evans
Mr M White
Ms R Franklin

**Method of appointment or election of trustees**
The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Trustees are selected when required according to the skills they bring to the charity.

**Organisational structure**
Children Today Charitable Trust is governed by a Board of Trustees/Directors responsible for strategic direction, who delegate operational and management responsibility to the Chief Executive Officer. A small team supports the Chief Executive Officer in these duties and responsibilities. The Trustees meet with the Chief Executive Officer and staff at least four times each year and receive regular reports on all development.

The Chair of Trustees meets on a regular basis with the Chief Executive Officer to supplement this, to review activity and to monitor progress, underpinning the communication and information requirements of the Trustees to make decisions on strategy.

Children Today, at the time of reporting, employs 5 people, this includes part-time members of staff.

**Statement of trustees' responsibilities**

The trustees, who are also the directors of Children Today Charitable Trust for the purpose 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).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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 charity will continue in operation.

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

**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Mr P Evans
**Trustee**

22 March 2022

# CHILDREN TODAY CHARITABLE TRUST

## INDEPENDENT AUDITOR'S REPORT

## TO THE TRUSTEES OF CHILDREN TODAY CHARITABLE TRUST

### Opinion

We have audited the financial statements of Children Today Charitable Trust (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE TRUSTEES OF CHILDREN TODAY CHARITABLE TRUST

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those that resulting from error. Despite this the audit has being planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

## TO THE TRUSTEES OF CHILDREN TODAY CHARITABLE TRUST

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Michael Caputo FCA (Senior Statutory Auditor)**
**for and on behalf of McLintocks (NW) Limited**

22 March 2022

**Chartered Accountants**
**Statutory Auditor**

2 Hilliards Court
Chester Business Park
Chester
Cheshire
CH4 9PX

# CHILDREN TODAY CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2021*

| | Notes | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | | |
| Donations and legacies | **3** | 222,835 | 11,000 | 233,835 | 174,078 | 60,101 | 234,179 |
| Other trading activities | **4** | 55,872 | - | 55,872 | 74,352 | - | 74,352 |
| Investments | **5** | 12 | - | 12 | 18 | - | 18 |
| Other income | **6** | 42,249 | - | 42,249 | - | - | - |
| **Total income** | | 320,968 | 11,000 | 331,968 | 248,448 | 60,101 | 308,549 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **7** | 12,956 | - | 12,956 | 40,571 | - | 40,571 |
| Charitable activities | **8** | 273,315 | 22,379 | 295,694 | 244,233 | 53,131 | 297,364 |
| Other | **13** | 495 | - | 495 | - | - | - |
| **Total resources expended** | | 286,766 | 22,379 | 309,145 | 284,804 | 53,131 | 337,935 |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 34,202 | (11,379) | 22,823 | (36,356) | 6,970 | (29,386) |
| Fund balances at 1 April 2020 | | (25,041) | 29,290 | 4,249 | 11,315 | 22,320 | 33,635 |
| **Fund balances at 31 March 2021** | | 9,161 | 17,911 | 27,072 | (25,041) | 29,290 | 4,249 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

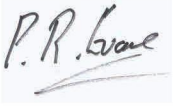
# CHILDREN TODAY CHARITABLE TRUST

## BALANCE SHEET

### *AS AT 31 MARCH 2021*

| | Notes | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **14** | | 2,485 | | 3,335 |
| Investments | **15** | | 500 | | 500 |
| | | | 2,985 | | 3,835 |
| **Current assets** | | | | | |
| Debtors | **16** | 14,367 | | 16,071 | |
| Cash at bank and in hand | | 70,527 | | 38,110 | |
| | | 84,894 | | 54,181 | |
| **Creditors: amounts falling due within one year** | **17** | (60,807) | | (53,767) | |
| Net current assets | | | 24,087 | | 414 |
| **Total assets less current liabilities** | | | 27,072 | | 4,249 |
| **Income funds** | | | | | |
| Restricted funds | **20** | | 17,911 | | 29,290 |
| Unrestricted funds | | | 9,161 | | (25,041) |
| | | | 27,072 | | 4,249 |

The financial statements were approved by the Trustees on 22 March 2022



Mr P Evans
**Trustee**

**Company Registration No. 7309125**

### 1 Accounting policies

**Charity information**

Children Today Charitable Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 17b Telford Court, Chester Gate Business Park, Dunkirk, Chester, Cheshire, CH1 6LT.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### 1.2 Going concern

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

### 1.3 Charitable funds

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

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

### 1.4 Income

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

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

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

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

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

Grants offered where conditions have been met at the year end but are unpaid are included as a commitment in accrued expenditure.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Support and governance costs are split between raising funds and charitable activities.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Leasehold improvements | Straight line over the life of the lease |
| Fixtures and fittings | 25% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

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

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no significant accounting estimates or judgements in the accounts.

## 3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|---|---|
| | 2021 | 2021 | 2021 | 2020 | 2020 | 2020 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 197,275 | 11,000 | 208,275 | 170,419 | 60,101 | 230,520 |
| Legacies receivable | 25,560 | - | 25,560 | 3,659 | - | 3,659 |
| | 222,835 | 11,000 | 233,835 | 174,078 | 60,101 | 234,179 |

## 4 Other trading activities

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2021 | 2020 |
| | £ | £ |
| Fundraising events | 47,945 | 67,297 |
| Shop income | 7,927 | 7,055 |
| Other trading activities | 55,872 | 74,352 |

## 5 Investments

| | Unrestricted funds | Unrestricted funds |
|---|---|---|
| | 2021 | 2020 |
| | £ | £ |
| Deposit account interest | 12 | 18 |

## 6 Other income

| | Unrestricted funds | Total |
|---|---|---|
| | 2021 | 2020 |
| | £ | £ |
| Coronavirus job retention scheme grant | 32,249 | - |
| Other coronavirus funding | 10,000 | - |
| | 42,249 | - |

## 7 Raising funds

| | | Unrestricted funds | Unrestricted funds |
|---|---|---|---|
| | | 2021 | 2020 |
| | | £ | £ |
| Events | | - | 9,238 |
| Appeals | | 2,817 | 3,967 |
| Support costs | (see note 10) | 10,139 | 27,366 |
| | | 12,956 | 40,571 |

## 8 Charitable activities

| | Servicing provision of equipment and family support 2021 £ | Servicing provision of equipment and family support 2020 £ |
|---|---|---|
| Staff costs | 130,766 | 123,913 |
| Depreciation and impairment | 1,455 | 1,602 |
| | 132,221 | 125,515 |
| Grant funding of activities (see note 9) | 41,040 | 53,131 |
| Share of support costs (see note 10) | 113,890 | 106,335 |
| Share of governance costs (see note 10) | 8,543 | 12,383 |
| | 295,694 | 297,364 |
| **Analysis by fund** | | |
| Unrestricted funds | 273,315 | 244,233 |
| Restricted funds | 22,379 | 53,131 |
| | 295,694 | 297,364 |

## 9 Grants payable

| | Servicing provision of equipment and family support 2021 £ | Servicing provision of equipment and family support 2020 £ |
|---|---|---|
| Grants to individuals | 41,040 | 53,131 |
| | 41,040 | 53,131 |

Grants paid to individuals are the provision of equipment purchased for the individuals by the Charity. At the year end the Charity had awarded an additional £18,600 in equipment for individuals, which were claimed post year end.

## 10 Support costs

| | Support costs | Governance costs | 2021 | Support costs | Governance costs | 2020 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Operating lease charges | 22,120 | - | 22,120 | 25,970 | - | 25,970 |
| Premises costs | 7,044 | - | 7,044 | 1,682 | - | 1,682 |
| Office administration costs | 52,200 | - | 52,200 | 38,343 | - | 38,343 |
| Consultancy fees | 25,000 | - | 25,000 | 28,387 | - | 28,387 |
| Travel and subsistence | 11,088 | - | 11,088 | 27,425 | - | 27,425 |
| Advertising and PR | 828 | - | 828 | 6,470 | - | 6,470 |
| Bank charges | 5,749 | - | 5,749 | 5,424 | - | 5,424 |
| Professional fees | - | 5,527 | 5,527 | - | 5,666 | 5,666 |
| Audit and accountancy fees | - | 3,016 | 3,016 | - | 6,717 | 6,717 |
| | 124,029 | 8,543 | 132,572 | 133,701 | 12,383 | 146,084 |
| Analysed between | | | | | | |
| Fundraising | 10,139 | - | 10,139 | 27,366 | - | 27,366 |
| Charitable activities | 113,890 | 8,543 | 122,433 | 106,335 | 12,383 | 118,718 |
| | 124,029 | 8,543 | 132,572 | 133,701 | 12,383 | 146,084 |

Governance costs includes payments to the auditors of £3,840 (2020- £3,780) for audit fees.

## 11 Trustees

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

## 12 Employees

**Number of employees**

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|---|---|---|
| Multidisciplinary | 7 | 6 |

| **Employment costs** | 2021 £ | 2020 £ |
|---|---|---|
| Wages and salaries | 123,864 | 115,967 |
| Social security costs | 4,225 | 5,878 |
| Other pension costs | 2,677 | 2,068 |
| | 130,766 | 123,913 |

Key management personnel for the charity comprise the trustees and the CEO. The total employee benefits of the key management personnel were £nil (2020: £nil).

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

## 13 Other

| | Unrestricted funds 2021 | Unrestricted funds £ 2020 |
|---|---|---|
| Net loss on disposal of tangible fixed assets | 495 | - |
| | 495 | - |

## 14 Tangible fixed assets

| | Leasehold improvements | Fixtures and fittings | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| At 1 April 2020 | 2,941 | 56,268 | 59,209 |
| Additions | - | 1,100 | 1,100 |
| Disposals | (2,941) | (3,418) | (6,359) |
| At 31 March 2021 | - | 53,950 | 53,950 |
| **Depreciation and impairment** | | | |
| At 1 April 2020 | 2,205 | 53,669 | 55,874 |
| Depreciation charged in the year | 736 | 719 | 1,455 |
| Eliminated in respect of disposals | (2,941) | (2,923) | (5,864) |
| At 31 March 2021 | - | 51,465 | 51,465 |
| **Carrying amount** | | | |
| At 31 March 2021 | - | 2,485 | 2,485 |
| At 31 March 2020 | 736 | 2,599 | 3,335 |

### 15 Fixed asset investments

| | Other investments |
|---|---|
| **Cost or valuation** | |
| At 1 April 2020 & 31 March 2021 | 500 |
| **Carrying amount** | |
| At 31 March 2021 | 500 |
| At 31 March 2020 | 500 |

| Other investments comprise: | Notes | 2021 £ | 2020 £ |
|---|---|---|---|
| Investments in subsidiaries | 24 | 500 | 500 |

### 16 Debtors

| **Amounts falling due within one year:** | 2021 £ | 2020 £ |
|---|---|---|
| Other debtors | 6,118 | 3,019 |
| Prepayments and accrued income | 8,249 | 13,052 |
| | 14,367 | 16,071 |

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

| | Notes | 2021 £ | 2020 £ |
|---|---|---|---|
| Other taxation and social security | | 2,197 | 12,384 |
| Deferred income | 18 | 8,260 | 8,260 |
| Trade creditors | | 45,961 | 27,337 |
| Other creditors | | 489 | 592 |
| Accruals and deferred income | | 3,900 | 5,194 |
| | | 60,807 | 53,767 |

### 18 Deferred income

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Arising from Trek Transylvania | 8,260 | 8,260 |

Deferred income has arisen due to event delays as a result from the COVID-19 pandemic.

### 19 Retirement benefit schemes

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,677 (2020 - £2,068).

### 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | | Movement in funds | | | Movement in funds | | |
|---|---|---|---|---|---|---|---|
| | Balance at 1 April 2019 | Incoming resources | Resources expended | Balance at 1 April 2020 | Incoming resources | Resources expended | Balance at 31 March 2021 |
| | £ | £ | £ | £ | £ | £ | £ |
| Restricted income for equipment | 22,320 | 60,101 | (53,131) | 29,290 | 11,000 | (22,379) | 17,911 |

### 21 Analysis of net assets between funds

| | Unrestricted 2021 | Restricted 2021 | Total 2021 | Unrestricted 2020 | Restricted 2020 | Total 2020 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Fund balances at 31 March 2021 are represented by: | | | | | | |
| Tangible assets | 2,485 | - | 2,485 | 3,335 | - | 3,335 |
| Investments | 500 | - | 500 | 500 | - | 500 |
| Current assets/ (liabilities) | 6,176 | 17,911 | 24,087 | (28,876) | 29,290 | 414 |
| | 9,161 | 17,911 | 27,072 | (25,041) | 29,290 | 4,249 |

## 22 Operating lease commitments

### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2021<br>£ | 2020<br>£ |
|---|---|---|
| Within one year | 4,827 | 31,401 |
| Between two and five years | - | 4,827 |
| | 4,827 | 36,228 |

## 23 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

## 24 Subsidiaries

Details of the charity's subsidiaries at 31 March 2021 are as follows:

| Name of undertaking | Nature of business | Class of shares held | % Held Direct |
|---|---|---|---|
| Children Today Limited | Dormant | Ordinary | 100.00 |

The registered office of the subsidiary is 17b Dunkirk Trading Estate, Chester Gates, Dunkirk, Chester, Cheshire, CH1 6LT.