

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**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16
Detailed Statement of Financial Activities	17

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-health, 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

Children Today Charitable Trust

Report of the Trustees for the year ended 31 March 2025

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.

Children Today Charitable Trust

Report of the Trustees for the year ended 31 March 2025

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."

Children Today Charitable Trust

Report of the Trustees for the year ended 31 March 2025

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:

Children Today Charitable Trust

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

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**

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
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		<u>268,993</u>	<u>8,710</u>	<u>277,703</u>	<u>382,959</u>
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		<u>240,003</u>	<u>11,417</u>	<u>251,420</u>	<u>452,758</u>
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		<u>(3,916)</u>	<u>3,924</u>	<u>8</u>	<u>(26,275)</u>

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
		<u>1,672</u>	<u>-</u>	<u>1,672</u>	<u>2,267</u>
CURRENT ASSETS					
Debtors	16	6,418	-	6,418	2,722
Cash at bank		13,865	3,924	17,789	21,772
		<u>20,283</u>	<u>3,924</u>	<u>24,207</u>	<u>24,494</u>
CREDITORS					
Amounts falling due within one year	17	(25,871)	-	(25,871)	(53,036)
NET CURRENT ASSETS/(LIABILITIES)		<u>(5,588)</u>	<u>3,924</u>	<u>(1,664)</u>	<u>(28,542)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(3,916)</u>	<u>3,924</u>	<u>8</u>	<u>(26,275)</u>
NET ASSETS/(LIABILITIES)		<u>(3,916)</u>	<u>3,924</u>	<u>8</u>	<u>(26,275)</u>
FUNDS	18				
Unrestricted funds				(3,916)	(32,906)
Restricted funds				3,924	6,631
TOTAL FUNDS				<u>8</u>	<u>(26,275)</u>

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

Notes to the Financial Statements for the year ended 31 March 2025

Basis of preparing the financial statements

Going concern

Income

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.

Tangible fixed assets

Fixtures and fittings - 25% on reducing balance

Taxation

Fund accounting

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.

Children Today Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gifts	277,619	318,552
Legacies	-	60,000
	<u>277,619</u>	<u>378,552</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	-	3,849
	<u>-</u>	<u>3,849</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	84	558
	<u>84</u>	<u>558</u>

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Appeals	9,921	12,523
	<u>9,921</u>	<u>12,523</u>

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
	<u>151,103</u>	<u>32,936</u>	<u>57,460</u>	<u>241,499</u>

Children Today Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

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	-
	<u>151,103</u>	<u>235,053</u>

8. GRANTS PAYABLE

	2025	2024
	£	£
Equipment provision grants to individuals	<u>32,936</u>	<u>83,703</u>

9. SUPPORT COSTS

	Management	Finance	Totals
	£	£	£
Servicing provision of equipment and family support	<u>57,026</u>	<u>434</u>	<u>57,460</u>

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

Management

	2025	2024
	Servicing provision of equipment and family support	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
	<u>57,026</u>	<u>121,163</u>

Finance

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

Children Today Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

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	-
	<u>745</u>	<u>-</u>

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
	5	6
Charity staff	<u>5</u>	<u>6</u>

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	<u>366,134</u>	<u>16,825</u>	<u>382,959</u>
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	<u>431,092</u>	<u>21,666</u>	<u>452,758</u>
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	<u>(32,906)</u>	<u>6,631</u>	<u>(26,275)</u>

Children Today Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

14. TANGIBLE FIXED ASSETS

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

15. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	500
	<hr/>
NET BOOK VALUE	
At 31 March 2025	500
	<hr/> <hr/>
At 31 March 2024	500
	<hr/> <hr/>

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

Children Today Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	318	320
Prepayments and accrued income	6,100	2,402
	<u>6,418</u>	<u>2,722</u>

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
	<u>25,871</u>	<u>53,036</u>

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
	<u>(26,275)</u>	<u>26,283</u>	<u>8</u>

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)
	<u>277,703</u>	<u>(251,420)</u>	<u>26,283</u>

Children Today Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,524</u>	<u>(69,799)</u>	<u>(26,275)</u>

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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>382,959</u>	<u>(452,758)</u>	<u>(69,799)</u>

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
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>43,524</u>	<u>(43,516)</u>	<u>8</u>

Children Today Charitable Trust

**Notes to the Financial Statements - continued
for the year ended 31 March 2025**

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)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>660,662</u>	<u>(704,178)</u>	<u>(43,516)</u>

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 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	277,619	318,552
Legacies	-	60,000
	<u>277,619</u>	<u>378,552</u>
Other trading activities		
Fundraising events	-	3,849
Investment income		
Deposit account interest	84	558
	<u>277,703</u>	<u>382,959</u>
Total incoming resources		
	<u>277,703</u>	<u>382,959</u>
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
	<u>184,039</u>	<u>318,756</u>
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
	<u>57,026</u>	<u>121,163</u>
Finance		
Bank charges	353	316
Interest payable	81	-
	<u>434</u>	<u>316</u>
Total resources expended	<u>251,420</u>	<u>452,758</u>
Net income/(expenditure)	<u>26,283</u>	<u>(69,799)</u>

This page does not form part of the statutory financial statements