

# CHILDREN'S RESPITE TRUST

England & Wales · Charity number 1140277

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07434896](#)

**Registered** 2011-02-08

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

## Contact

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**Address** 140A High Street  
Uckfield  
East Sussex  
TN22 1QR

**Phone** 01825817417

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

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

## Activities

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**Objects:** TO PROVIDE RESPITE, RELIEF, ASSISTANCE AND SERVICES FOR CHILDREN AND YOUNG PEOPLE WHO HAVE DISABILITIES AND THEIR PARENTS, CARERS AND FAMILIES.

**Activities:** The Children's Respite Trust provides respite for disabled children and support for their families. In doing so, the Trust first makes sure that families receive the state support to which they are entitled through its advocacy service before then arranging support through community based carers or day-care at the Trust's respite Centre.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£403,407	£371,704	-	-
2024-03-31	£337,074	£378,150	-	-
2023-03-31	£313,604	£285,022	-	-
2022-03-31	£258,566	£243,755	-	-
2021-03-31	£197,341	£179,223	-	-

## Trustees

Name	Role	Appointed
David Beck		2018-04-01
Edward Howarth		2025-01-15
Hannah Parker Read		2025-01-15
Katherine Davies		2014-03-28
RICHARD BUSHNELL		
Verity Hawkes		2023-05-31

**CHILDREN'S RESPITE TRUST**

England & Wales - Charity number 1140277

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
Children's Respite Trust**

SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

**Children's Respite Trust**  
**Contents of the Financial Statements**  
**for the Year Ended 31 March 2025**

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**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Investments**

The charity does not currently hold sufficient funds to justify investments beyond standard bank accounts. However, the trustees retain the authority to invest in any manner considered an effective use of excess funds if and when the charity's financial position warrants such an approach.

**Volunteers**

During the year ending 31 March 2025, the Children's Respite Trust benefitted from the support of 52 volunteers across roles including care and support work, fundraising, administration, and event assistance.

Volunteers continued to receive training in care provision, safeguarding procedures, and relevant mandatory qualifications. All personnel with access to service users were fully referenced and required to hold a valid DBS check.

**Risk Policy**

The Charity's Chief Executive Officer continues to maintain a register of identified risks, seeking input from professional advisors as required. The Trustees review this register on a quarterly basis and contribute to identifying new risks and implementing mitigating actions.

The Charity maintains Employers Liability Insurance, Public Liability Insurance, and Legal Expenses cover.

The principal areas of risk remain:

- " Risk to financial security due to reduced income or reputational damage
- " Risk from external influences, including claims and regulatory changes
- " Loss or breach of data
- " Health, safety, and safeguarding risks relating to children
- " Loss of personnel, including key volunteers and specialist staff

The Charity remains committed to maintaining a diverse and skilled Trustee Board to ensure robust governance and accountability to donors. A Conflict of Interests Policy is reviewed annually, and a register of conflicts is maintained.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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**ACHIEVEMENTS AND PERFORMANCE**

**Achievements and Performance**

The Children's Respite Trust worked with 74 families throughout the year, providing community support, nursery provision, and day-care sessions at the Respite Centre.

The Trustees have continued to plan activities in line with Charity Commission guidance on public benefit.

**Milestones Achieved in the Year to 31st March 2025**

**Service Delivery**

The Charity supported 81 children through community outreach, nursery sessions, and day-care services. Demand for services increased, particularly among families seeking regular respite linked to the Little Stars nursery programme and holiday care.

**Little Stars Nursery**

Little Stars completed its second full year of operation, with continued growth in demand and improved early-years outcomes for children with additional needs. The team expanded to include an additional part-time SEN early-years practitioner to support increasing enrolment.

**Day-Care Sessions**

Holiday day-care sessions continued across two age groups:

" Super Stars - ages 5-12

" All Stars - teenagers

Teenage groups benefited from expanded life skills activities including cooking, budgeting games, and community outings.

Younger groups enjoyed themed activity days, arts and crafts, sensory sessions, and extended use of the soft-play facilities

**Family Events**

The Charity hosted a series of well-attended family events, including:

" Easter Celebration Day

" Summer Picnic

" Winter Wonderland at the South of England Showground. Over 100 supercars and classic vehicles took part, delivering gifts to 35 families.

These events continued to foster connection, reduce isolation, and provide joyful shared experiences for families.

**Sibling Support**

The Trust expanded its sibling-focused programme to include monthly workshops and adventure outings. These sessions gave siblings dedicated time to connect with peers facing similar experiences and proved extremely beneficial for emotional wellbeing.

**Support Work**

Support Worker posts remained funded by the National Lottery Community Fund and the John Whippy Foundation, enabling the Trust to maintain a high standard of care. An increased focus on staff development led to additional training in communication strategies, sensory processing, and behaviour support.

**Excursions and Outings**

Outings remained exceptionally popular and were frequently oversubscribed. Destinations this year included:

" Wildlife centres, and a butterfly sanctuary

" Bewl Water and local country parks

" Fishers Farmand Drusillas Zoo

" The Big Cat Sanctuary in Headcorn - once again a highlight

" Sibling activities such as climbing, paddle-boarding, and high ropes sessions

**System Enhancements and Staffing**

The Family system continued to support improved communications and tracking of children's progress. Parental engagement increased significantly due to more structured reporting.

Staffing rose to 12 permanent team members, supported by sessional staff and volunteers. Recruitment focused on strengthening SEN expertise and continuity of care.

**Fundraising Highlights**

The Charity delivered a strong programme of fundraising events including:

" Two Comedy Nights

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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- " A 90s Party Night
- " Golf Day
- " Masquerade Ball
- " Three Peaks Challenge and multiple sponsored skydives
- " A Summer Soiree.

While event costs remain significant, net income and community engagement continue to justify ongoing investment. Gross income from central and challenge events totalled £149,040

#### Lottery Income

Following the passing of Len Smith, the lottery transitioned to a partially automated system with support from office volunteers. Despite the change, the lottery generated a gross income of £22,373, maintaining its position as a reliable income stream.

#### Plans for Future Activities

The Trust's primary goal for 2025-26 is to maintain high-quality care while strengthening financial stability. Key priorities include:

- " Increasing unrestricted income
- " Strengthening Charity of the Year partnerships (now at a record number)
- " Continued development of the Ambassadors' Scheme
- " Growing Centre-based services, including recommencing the Milky-Way Club after-school care programme.
- " Further development of Little Stars, including improved outdoor facilities

Planned fundraising activities include a Golf Day, skydives, two Comedy Nights, Three Peaks Challenge, the Masquerade Ball, and an expanded Summer Soiree.

#### Plans for Future Activities

In the coming year, the Trust remains committed to enhancing care services at the Respite Centre and within the community. This focus will necessitate increasing the number of care staff to meet growing demands. The year 2023-2024 was one of consolidation rather than growth for the Trust, and so progress toward building financial reserves has slowed. However, expanding unrestricted fundraising activities will continue to be a priority to ensure long-term financial stability.

Following the successful completion of the Charity's principle strategic priorities outlined in the previous annual report—namely, optimizing the impact of the nursery - next year must now be a year of improving financial security.

The Charity has secured more "Charity of the Year" partnerships with local businesses for the upcoming year than ever before, which will be actively managed over the next 12 months. Building on this momentum, we aim to grow these partnerships and expand the Charity's Ambassadors' scheme to foster long-term support.

Planned fundraising activities for the year include a range of events such as a Golf Day, the Three Peaks Challenge, additional skydives, two Comedy Nights, a 90s-themed Night, and a Masquerade Ball. Following the continued success of the Masquerade Ball, the Trust intends to introduce a summer event of a similar nature, albeit that it will begin on a smaller scale. These initiatives will play a crucial role in advancing the Charity's mission and goals.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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**FINANCIAL REVIEW**

**Financial position**

Total income was £403,407 and expenditure was £371,704 leaving a surplus of £31,703.

Restricted income totalled £87,924 contributing to session delivery, staffing, and improvements within the Respite Centre.

Year-end unrestricted reserves were £66,540, equivalent to approximately:

" 2.6 months of unrestricted costs, or

" 2.1 months of total costs

While this remains within the Charity's reserves policy, building reserves back toward a three-month buffer remains a priority for the coming year.

**Income Sources**

The main sources of income were:

" Central & Challenge Events - £149,040

" Trusts and Foundations - £77,250

" Individual Donations - £75,455

" Lottery and Trading Income - £22,372

" Corporate and Community Fundraising - £49,966

" Charitable Services - £19,215

**Expenditure**

Major expenditure lines included:

" Staff Costs - £213,844 (care work, nursery, centre operations, administration)

" Fundraising Event Costs - £87,351 generating £149,040 in income and a net profit of £61,689

" Travel Costs - £8,350 including community visits and transport to activities

" Rent and Storage - £21,759 for the Respite Centre and storage facility

**Reserves policy**

In accordance with Charity Commission guidelines the Trustees have adopted the following policy in relation to reserves:

The Charity aims to retain sufficient unallocated funds in reserve as is prudent to ensure the continuity of services to beneficiaries and to fulfil the Charity's commitments to stakeholders. In regard to this the Trustees of the Charity aim to ensure that between one and three months' average running costs remain free and uncommitted.

The Trustees review financial performance quarterly in order to assess the level of reserves required to meet this commitment and reallocate funds accordingly.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document of the charity is the Memorandum and Articles of Association, which was adopted in November 2010 on the formation of the Children's Respite Trust as a company limited by guarantee. It was later amended by special resolution in January 2011 in order for the Children's Respite Trust to be registered as a charity, which was concluded in February 2011.

The current members of the Company are all Directors of the Company and Trustees of the Charity, who meet quarterly to fulfil both functions and who may stand for re-election at the next Annual General Meeting. The Charity aims to expand its membership, as identified on page two of this document.

**Objects**

The objects of the charity are defined in section four of the Memorandum and Articles of Association as "To provide respite, relief, assistance and services for children and young people who have disabilities and their parents, carers and families." The beneficial area is defined as the United Kingdom.

**Vision, Mission & Values**

The Children's Respite Trust believes that no family should have to care for a child with a disability alone.

By providing respite at the Trust's Day-Care Centre and through community outreach programmes in Sussex and Kent, the Trust aims to support families of disabled children to cope with the pressures of caring for a child with additional needs 24 hours a day, while ensuring the children themselves have the best time possible.

**Key management remuneration**

A key management personnel received remuneration of £39,747 (2024: £28,893) during the financial year.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Management**

The Trustees of the Children's Respite Trust convene monthly in order to review performance against agreed targets and objectives set out in the Charity's business plan, as well as assessing risks and opportunities.

The Trustees delegate the day to day running of the Charity to a staff team of ten led by the Trust's Chief Executive, Gavin Fisher, who has 29 years' experience in the sector including having run significant children's charities previously. The staff team includes a registered manager of the service, Michelle Hulse, who is the Trust's Head of Care and who also has many years' experience care provision for children with additional needs.

Trustees and staff have open lines of communication to ensure transparency and collaborative working.

A handbook is maintained outlining the Charity's policies and procedures, which all staff and volunteers are required to abide by and which form a part of staff contracts.

Regular internal and external training is provided for all personnel concerned with the delivery of the Charity's work. This includes safeguarding training, first aid

The Charity's Reserves and Risk Policy are reviewed quarterly.

The Trustees agree an operational business plan annually.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07434896 (England and Wales)

**Registered Charity number**

1140277

**Registered office**

140a High Street  
Uckfield  
TN22 1QR

**Trustees**

Mr D Beck - businessman in financial services  
Mrs V Hawkes - project management and accountancy  
Mr R Bushnell - managing director of a national company  
Mrs K Davies - headteacher  
Mrs A Smith - solicitor (resigned 30.6.24)  
Mr E Howarth HR director of a County Council (appointed 15.1.25)  
Ms H Parker Read - registered nursery manager (appointed 15.1.25)


**Company Secretary**

Mr G Fisher

**Independent Examiner**

Sarah Price  
SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Approved by order of the board of trustees on **Dec 24, 2025** ..... and signed on its behalf by:

  
David Adam Beck (Dec 24, 2025 08:38:11 GMT) .....

Mr D Beck - Trustee

**Independent Examiner's Report to the Trustees of  
Children's Respite Trust**

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**Independent examiner's report to the trustees of Children's Respite 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 Institute of Chartered Accountants in England and Wales, 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.

Sarah Price

SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Date: .....

Children's Respite Trust

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		132,637	73,465	206,102	174,059
Other trading activities	3	182,821	14,459	197,280	163,014
Investment income	4	25	-	25	-
<b>Total</b>		<u>315,483</u>	<u>87,924</u>	<u>403,407</u>	<u>337,073</u>
<b>EXPENDITURE ON</b>					
Raising funds		87,351	-	87,351	86,381
<b>Charitable activities</b>					
Service Delivery		162,669	107,127	269,796	270,726
Other		-	-	-	131
Support Costs		305	3,888	4,193	20,127
Governance		10,364	-	10,364	363
Fundraising		-	-	-	421
<b>Total</b>		<u>260,689</u>	<u>111,015</u>	<u>371,704</u>	<u>378,149</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	15	54,794 (20,685)	(23,091) 20,685	31,703 -	(41,076) -
<b>Net movement in funds</b>		<u>34,109</u>	<u>(2,406)</u>	<u>31,703</u>	<u>(41,076)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		32,431	12,032	44,463	85,539
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>66,540</u></u>	<u><u>9,626</u></u>	<u><u>76,166</u></u>	<u><u>44,463</u></u>

The notes form part of these financial statements

Children's Respite Trust

Balance Sheet  
31 March 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	10	10,246	12,032
<b>CURRENT ASSETS</b>			
Debtors	11	6,490	-
Cash at bank and in hand		66,131	37,882
		<u>72,621</u>	<u>37,882</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(6,701)	(5,451)
		<u>65,920</u>	<u>32,431</u>
<b>NET CURRENT ASSETS</b>			
		<u>65,920</u>	<u>32,431</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>76,166</u>	<u>44,463</u>
		<u>76,166</u>	<u>44,463</u>
<b>NET ASSETS</b>		<u>76,166</u>	<u>44,463</u>
<b>FUNDS</b>	15		
Unrestricted funds		66,540	32,431
Restricted funds		9,626	12,032
		<u>76,166</u>	<u>44,463</u>
<b>TOTAL FUNDS</b>		<u>76,166</u>	<u>44,463</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.

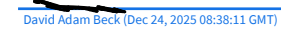
The trustees acknowledge their responsibilities for

- (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.

Dec 24, 2025

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

  
David Adam Beck (Dec 24, 2025 08:38:11 GMT)  
.....  
Mr D Beck - Trustee

The notes form part of these financial statements

**1. STATUTORY INFORMATION**

Children's Respite Trust is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

**2. 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.

**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.

**Tangible fixed assets**

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

Motor vehicles	- 20% on reducing balance
Computer equipment	- 33% on cost

Tangible fixed assets are included at cost less depreciation and impairment.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**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.

**Government grants**

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants intended to compensate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**3. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fundraising events	178,065	151,813
Nursery income	19,215	11,201
	<u>197,280</u>	<u>163,014</u>

**4. INVESTMENT INCOME**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Deposit account interest	25	-
	<u>25</u>	<u>-</u>

**5. NET INCOME/(EXPENDITURE)**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	2,711	3,008
Hire of plant and machinery	726	-
Other operating leases	21,759	24,882
	<u>25,196</u>	<u>27,890</u>

**6. INDEPENDENT EXAMINERS' REMUNERATION**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Fees payable to the charity's auditors for the audit of the charity's financial statements	150	150
	<u>150</u>	<u>150</u>

	<b>31.3.25</b>	<b>30.3.24</b>
	<b>£</b>	<b>£</b>
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	150	150

**7. 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	197,441	193,908
Social security costs	10,486	9,285
Other pension costs	5,917	6,619
	<u>213,844</u>	<u>209,812</u>

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

	2025	2024
Staff	<u>10</u>	<u>9</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	86,393	87,666	174,059
Other trading activities	163,014	-	163,014
<b>Total</b>	<u>249,407</u>	<u>87,666</u>	<u>337,073</u>
<b>EXPENDITURE ON</b>			
Raising funds	86,381	-	86,381
<b>Charitable activities</b>			
Service Delivery	153,436	117,290	270,726
Other	131	-	131
Support Costs	1,259	18,868	20,127
Governance	-	363	363
Fundraising	-	421	421
<b>Total</b>	<u>241,207</u>	<u>136,942</u>	<u>378,149</u>
<b>NET INCOME/(EXPENDITURE)</b>	8,200	(49,276)	(41,076)
<b>Transfers between funds</b>	(43,520)	43,520	-
<b>Net movement in funds</b>	(35,320)	(5,756)	(41,076)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	67,751	17,788	85,539
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>32,431</u>	<u>12,032</u>	<u>44,463</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	18,800	-	18,800
Additions	-	925	925
At 31 March 2025	<u>18,800</u>	<u>925</u>	<u>19,725</u>
<b>DEPRECIATION</b>			
At 1 April 2024	6,768	-	6,768
Charge for year	2,406	305	2,711
At 31 March 2025	<u>9,174</u>	<u>305</u>	<u>9,479</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>9,626</u>	<u>620</u>	<u>10,246</u>
At 31 March 2024	<u>12,032</u>	<u>-</u>	<u>12,032</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	5,859	-
Prepayments and accrued income	631	-
	<u>6,490</u>	<u>-</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Social security and other taxes	4,214	4,154
Other creditors	2,137	947
Accrued expenses	350	350
	<u>6,701</u>	<u>5,451</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25 £	30.3.24 £
Within one year	21,000	20,000

The Trust's Respite Centre is leased from the Friday Media Group and the year 2024 to 2025 is the fifth year of a five-year contract. The lease contains a break clause at the half way point, which the Trustees have chosen not to invoke. The Trustees have entered into discussions to extend the lease beyond its current end date.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	620	9,626	10,246	12,032
Current assets	72,621	-	72,621	37,882
Current liabilities	(6,701)	-	(6,701)	(5,451)
	<u>66,540</u>	<u>9,626</u>	<u>76,166</u>	<u>44,463</u>

15. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	32,431	54,794	(20,685)	66,540
<b>Restricted funds</b>				
Support Work Fund	-	(9,419)	9,419	-
Core Costs Fund	-	(9)	9	-
Family Liaison	-	(4,083)	4,083	-
Community	-	(4,096)	4,096	-
Minibus	12,032	(5,049)	2,643	9,626
Communication Project	-	(435)	435	-
	<u>12,032</u>	<u>(23,091)</u>	<u>20,685</u>	<u>9,626</u>
<b>TOTAL FUNDS</b>	<u>44,463</u>	<u>31,703</u>	<u>-</u>	<u>76,166</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	315,483	(260,689)	54,794
<b>Restricted funds</b>			
Support Work Fund	39,965	(49,384)	(9,419)
Core Costs Fund	20,000	(20,009)	(9)
Family Liaison	8,500	(12,583)	(4,083)
Community	5,000	(9,096)	(4,096)
Minibus	-	(5,049)	(5,049)
Communication Project	14,459	(14,894)	(435)
	<u>87,924</u>	<u>(111,015)</u>	<u>(23,091)</u>
<b>TOTAL FUNDS</b>	<u>403,407</u>	<u>(371,704)</u>	<u>31,703</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
<b>Unrestricted funds</b>				
General fund	67,751	8,200	(43,520)	32,431
<b>Restricted funds</b>				
Support Work Fund	11,225	(42,108)	30,883	-
Core Costs Fund	(500)	(190)	690	-
Family Liaison	(3,620)	-	3,620	-
Community	(31)	-	31	-
Minibus	9,991	(5,272)	7,313	12,032
Holiday Clubs	(50)	-	50	-
Development	773	(1,706)	933	-
	<u>17,788</u>	<u>(49,276)</u>	<u>43,520</u>	<u>12,032</u>
<b>TOTAL FUNDS</b>	<u>85,539</u>	<u>(41,076)</u>	<u>-</u>	<u>44,463</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	249,407	(241,207)	8,200
<b>Restricted funds</b>			
Support Work Fund	45,667	(87,775)	(42,108)
Core Costs Fund	41,999	(42,189)	(190)
Minibus	-	(5,272)	(5,272)
Development	-	(1,706)	(1,706)
	<u>87,666</u>	<u>(136,942)</u>	<u>(49,276)</u>
<b>TOTAL FUNDS</b>	<u>337,073</u>	<u>(378,149)</u>	<u>(41,076)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

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

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
<b>Unrestricted funds</b>				
General fund	67,751	62,994	(64,205)	66,540
<b>Restricted funds</b>				
Support Work Fund	11,225	(51,527)	40,302	-
Core Costs Fund	(500)	(199)	699	-
Family Liaison	(3,620)	(4,083)	7,703	-
Community	(31)	(4,096)	4,127	-
Minibus	9,991	(10,321)	9,956	9,626
Holiday Clubs	(50)	-	50	-
Development	773	(1,706)	933	-
Communication Project	-	(435)	435	-
	<u>17,788</u>	<u>(72,367)</u>	<u>64,205</u>	<u>9,626</u>
<b>TOTAL FUNDS</b>	<u>85,539</u>	<u>(9,373)</u>	<u>-</u>	<u>76,166</u>

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 £
<b>Unrestricted funds</b>			
General fund	564,890	(501,896)	62,994
<b>Restricted funds</b>			
Support Work Fund	85,632	(137,159)	(51,527)
Core Costs Fund	61,999	(62,198)	(199)
Family Liaison	8,500	(12,583)	(4,083)
Community	5,000	(9,096)	(4,096)
Minibus	-	(10,321)	(10,321)
Development	-	(1,706)	(1,706)
Communication Project	14,459	(14,894)	(435)
	<u>175,590</u>	<u>(247,957)</u>	<u>(72,367)</u>
<b>TOTAL FUNDS</b>	<u>740,480</u>	<u>(749,853)</u>	<u>(9,373)</u>

**16. EMPLOYEE BENEFIT OBLIGATIONS**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions totalling £2,137 (2024 - £947) were payable to the fund at the balance sheet date and are included in creditors.

**17. RELATED PARTY DISCLOSURES**

There were donation of £1,329 was received from trustees for the year ended 31 March 2025.

**18. DESCRIPTION OF RESTRICTED FUNDS**

Support Work Fund: This fund was originally started by the Peter Harrison Foundation in 2019 to fund the Centre Manager and was continued by the National Lottery Community Fund and now the John Whippy Foundation to support a variety of Support Worker Positions.

Core Costs Fund: This fund consists of a grant given by the Rooney Foundation towards the running costs of the organisation.

Family Support Work Fund: This fund consists of grants from the Steel Charitable Trust and the Barbara Ward Foundation to provide a more holistic approach to supporting the whole family of a child with a disability. This Originally included funding for the Trust's Family Liaison Worker, a role which came to an end in the Summer of 2022.

Community Fund: This fund consists of donations to cover the cost of Community Support Workers and includes a grant from the WO Foundation.

Minibus: This fund was launched to enable the Trust to purchase a minibus, as a part of its Out and About project. The project is designed to enable the Trust to take children on excursions and other activities, as well as collecting children from home and returning them again after sessions. The main source of donations for this fund is from the Wooden Spoon Foundation.

Development Fund: This fund consists of a grant from Global's Make Some Noise towards the cost of training and a new CRM system for managing the Charity's care services to families.

Communications Fund (My Voice Project): The Children's Respite Trust's My Voice project is designed to empower children who face challenges in expressing themselves, enabling them to share their thoughts, needs, and stories. This initiative is particularly impactful for those who struggle with verbal communication, offering a vital bridge for self-expression.

For a child with communication difficulties, being unable to convey their thoughts can be isolating, affecting behaviour, learning, and social inclusion. By providing tools and support tailored to their needs, My Voice aims to foster confidence and help these children engage more fully in life's experiences, from friendships to school activities.

The heart of this project will be a dedicated speech and language area at the Trust's Respite Centre, equipped with a wide range of communication aids, including an iPad loaded with communication software, social stories, PECS cards, and other visual tools. This environment will give children the means to communicate in ways that feel comfortable and natural for them, whether through symbols, pictures, or assistive technology.

To staff this new facility, a Speech and Language Lead will work closely with children, supported by a team trained in Makaton, British Sign Language, and other communication methods. For families, this represents a crucial partnership and a source of relief; knowing that their child has a space where they are understood and supported can significantly reduce stress at home and provide hope for their future growth.

**Children's Respite Trust**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts and donations	104,479	39,683
Legacies	2,000	-
Grants	77,250	88,647
Lotteries	22,373	45,729
	<u>206,102</u>	<u>174,059</u>
<b>Other trading activities</b>		
Fundraising events	178,065	151,813
Nursery income	19,215	11,201
	<u>197,280</u>	<u>163,014</u>
<b>Investment income</b>		
Deposit account interest	25	-
	<u>403,407</u>	<u>337,073</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	5,304	2,986
Event costs	67,789	67,164
Fundraising equipment	14,258	16,231
	<u>87,351</u>	<u>86,381</u>
<b>Charitable activities</b>		
Wages	197,441	193,908
Social security	10,486	9,285
Pensions	5,917	6,619
Hire of plant and machinery	726	-
Rent	21,759	24,882
Rates and water	2,192	1,986
Light and heat	3,118	8,944
Telephone	1,687	1,915
Postage and stationery	738	1,733
Advertising	-	443
Travel	7,189	6,737
Minibus running costs	1,161	2,264
Bank charges	320	1,036
Subscriptions	651	566
Training and staff investment	2,647	5,169
Repairs and renewals	2,058	1,211
Building fit-out	3,023	1,291
Direct expenditure on families	5,707	7,477
Waste collection	1,925	2,137
	<u>268,745</u>	<u>277,603</u>

This page does not form part of the statutory financial statements

**Children's Respite Trust**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Support costs</b>		
<b>Finance</b>		
Motor vehicles	2,406	3,008
Computer equipment	305	-
	<u>2,711</u>	<u>3,008</u>
<b>Governance costs</b>		
Auditors' remuneration	150	150
Insurance	2,533	2,455
Sundries	1,223	1,249
Accountancy and legal fees	-	713
Computer software & support	6,929	2,455
Office equipment & maintenance	171	1,915
Professional fees	1,113	1,360
Broadband	710	758
Furniture & fixtures	68	102
	<u>12,897</u>	<u>11,157</u>
Total resources expended	<u>371,704</u>	<u>378,149</u>
<b>Net income/(expenditure)</b>	<u><u>31,703</u></u>	<u><u>(41,076)</u></u>

This page does not form part of the statutory financial statements







# 2025 Charity Accounts - CRT

Final Audit Report

2025-12-24

Created:	2025-12-24
By:	Sarah Price (sarah.price@slpadvisory.co.uk)
Status:	Signed
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## "2025 Charity Accounts - CRT" History

-  Document created by Sarah Price (sarah.price@slpadvisory.co.uk)  
2025-12-24 - 0:04:11 AM GMT
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2025-12-24 - 8:36:08 AM GMT
-  Signer david@nrgcommercial.co.uk entered name at signing as David Adam Beck  
2025-12-24 - 8:38:09 AM GMT
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**CHILDREN'S RESPITE TRUST**

England & Wales - Charity number 1140277

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# Accounts

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**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2024**  
**for**  
**Children's Respite Trust**



SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

**Children's Respite Trust**  
**Contents of the Financial Statements**  
**for the Year Ended 31 March 2024**

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<b>Balance Sheet</b>	8
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**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Investments**

The Charity does not at present hold sufficient funds to justify investments other than bank accounts although the Trustees have the power to invest in whatever manner is deemed the most effective use of the Charity's excess funds if and when the Charity's funds reach such a position that this becomes relevant.

**Volunteers**

During the year ending 31st March 2024 the Children's Respite Trust benefitted from the support of 52 volunteers in roles including care and support work, fundraising and administration. Volunteers receive training in the provision of care services, as well as safeguarding training and all personnel with access to service users are fully referenced and required to complete a DBS check.

**Risk Policy**

It is the responsibility of the Charity's Chief Executive Officer to maintain a register of identified risks, seeking advice from appointed professional advisors as necessary. The Trustees review the register quarterly and contribute actively to identifying new risks and putting in place systems and procedures to minimise them.

The Charity maintains Employers Liability Insurance, Public Liability Insurance and Legal expenses cover.

The main identified areas of risk are as follows:

- " Risk to financial security through loss of income including loss of income due to damage to reputation.
- " Risk to financial security through external influences including external claims.
- " Loss of data.
- " Health, safety and safeguarding of children risks.
- " Risk to professional capacity through loss of personnel including volunteers.

**Trustees**

The Trustees of the Charity are David Beck who is a businessman in the financial services sector, Verity Hawkes, whose background includes experience of project management and the accountancy sector, Richard Bushnell a Managing Director of a national company, Kate Davies, a former Headteacher and Anne-Marie Smith, who is a solicitor.

The Charity aims to maintain a diverse pool of talent and experiences among its Trustees to provide wide accountability to donors.

The Trustees have a clear understanding of their roles and responsibilities. The Trustees have a Conflict of Interests Policy, which is reviewed annually and the Charity maintains a register of conflicts of interest.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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## **ACHIEVEMENT AND PERFORMANCE**

### **Achievements and Performance**

The Children's Respite Trust has worked with 67 families over the year to continue to provide community support and day-care sessions at the Trust's Respite Centre.

In planning activities, the Trustees give due regard to the Charity Commission's guidance on public benefit.

### **Milestones Achieved in the Year to 31st March 2024**

During the past year, the Charity has successfully supported 75 children through community outreach, family support initiatives, and day-care services at the Trust's Respite Centre. The three strategic priorities outlined in the previous annual report have been fully realized.

#### **Little Stars Nursery**

This year marked the first full operational year of Little Stars, the Trust's nursery program designed for children under five with additional needs.

#### **Day-Care Sessions**

The Trust continued to offer day-care sessions during school holidays, organized into two age-appropriate programs:

" Super Stars for children aged 5-12.

" All Stars for teenagers.

Teenagers benefited from activities focused on life skills and social development, including music, arts, baking, and outings. These sessions have been both engaging and enjoyable. For children aged 5-12, activities emphasized arts and crafts, messy play, and the use of the Trust's soft play facilities.

#### **Community Sessions**

While the focus has been on expanding services at the Centre, regular community support sessions in families' homes have continued. These remain a vital source of support for families who rely on them.

#### **Family Events**

The Charity hosted several whole-family events, fostering community connections and providing memorable experiences:

" Easter Extravaganza

" Summer Picnic

" Winter Wonderland, held at the South of England Showground in collaboration with The Teddy Bear Run. Over 120 supercars and classic cars delivered presents from Santa to approximately 30 families in a festive setting featuring a magical winter forest with over 100 Christmas trees and a grotto.

These events provided families with opportunities to build connections and friendships, offering invaluable social support.

#### **Focus on Siblings**

Special sessions for siblings offered them a safe space to focus on their unique needs. These sessions allowed siblings to connect with peers who share similar experiences, providing a much-needed outlet and emotional support.

#### **Support Work**

The Charity's Support Work initiatives, including the roles of Head of Care, Deputy Manager, and other Centre staff, continued to be funded by the National Lottery Community Fund and the John Whippy Foundation for support work in Eastbourne. This funding remains crucial to sustaining the high-quality care provided by the Trust's dedicated team.

#### **Excursions and Outings**

The Trust's outings for children remained popular, with the minibus in regular use. Highlights included:

" Visits to wildlife centres, a butterfly sanctuary, Fishers Farm, and Bewl Water.

" Sibling-specific activities like kayaking on the Cuckmere River, high ropes at Branching Out, and trips to Go Ape and Ninja Warrior.

" A highlight was the trip to the Big Cat Sanctuary at Headcorn, which offers an exclusive and accommodating experience for the children. The quiet environment and flexibility to support individual needs make this outing especially memorable.

#### **System Enhancements and Staff Development**

In 2022, the Charity acquired a new information system, Famly, to improve tracking children's progress and enhance communication with parents. This system, funded by Global's Make Some Noise, has continued to strengthen the Charity's management processes.

The Charity increased its staffing to 10 permanent staff and benefited from additional sessional cover provided by a skilled team of volunteers. This combination of paid and volunteer staff brings a wealth of expertise in special needs childcare.

#### **Fundraising Highlights**

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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The Charity hosted several successful fundraising events, including:

- " Two comedy nights
- " A 90s-themed night
- " A golf day
- " A formal ball
- " A mountain climbing challenge

While these events incurred notable costs, which has impacted their profitability, the Trustees believe their financial and community engagement benefits justify their continuation.

#### Lottery Income

A significant income stream for the Charity has been its lottery. The sad passing of Len Smith, a volunteer who ran the lottery for the Trust has impacted its success, but the lottery still generated a gross income of £45,729, providing a sustainable and regular revenue source.

Through these initiatives, the Charity has continued to deliver impactful support to children and families, making tangible progress towards its mission.

#### Plans for Future Activities

In the coming year, the Trust remains committed to enhancing care services at the Respite Centre and within the community. This focus will necessitate increasing the number of care staff to meet growing demands. The year 2023-2024 was one of consolidation rather than growth for the Trust, and so progress toward building financial reserves has slowed. However, expanding unrestricted fundraising activities will continue to be a priority to ensure long-term financial stability.

Following the successful completion of the Charity's principle strategic priorities outlined in the previous annual report—namely, optimizing the impact of the nursery - next year must now be a year of improving financial security.

The Charity has secured more "Charity of the Year" partnerships with local businesses for the upcoming year than ever before, which will be actively managed over the next 12 months. Building on this momentum, we aim to grow these partnerships and expand the Charity's Ambassadors' scheme to foster long-term support.

Planned fundraising activities for the year include a range of events such as a Golf Day, the Three Peaks Challenge, additional skydives, two Comedy Nights, a 90s-themed Night, and a Masquerade Ball. Following the continued success of the Masquerade Ball, the Trust intends to introduce a summer event of a similar nature, albeit that it will begin on a smaller scale. These initiatives will play a crucial role in advancing the Charity's mission and goals.

#### FINANCIAL REVIEW

##### Financial position

In this the charity's 12th complete year of trading total income was £337,074 and expenditure was £378,150. Income included £87,668 in restricted funds for developments at the Charity's Respite Centre, running sessions and salaries.

The above income and expenditure left £32,429 in unrestricted reserves, which is approximately two months' worth of unrestricted costs and two and a half months' worth of total costs. All funds remaining in the reserve were unrestricted. This is a decrease on the previous year and while it remains within the Charity's reserves policy, the Trust's aim is to increase this over the next year to three months' worth of total costs in reserve, in order to give the Charity greater financial security.

##### Income Sources

The greatest source of income for the Charity was from Central Events at £151,813. Income from Trusts and Foundations was £88,647. Donations from individuals totalled £39,682 and the Trust's lottery and trading income totalled £45,729.

##### Expenditure

The greatest expenditure was the £209,811 in staff costs to manage the Charity's care-work, both in the community and in the Centre and for the general running of the charity.

The second greatest expenditure line was the £86,381 spent on organising fundraising events, which in turn brought in £151,813 providing a net profit of £65,432.

Travel costs accounted for £6,737 which is predominantly made up of visits to families across East Sussex and the South East. Rent for the Trust's Respite Centre and storage unit totalled £24,882.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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**FINANCIAL REVIEW**

**Reserves policy**

In accordance with Charity Commission guidelines the Trustees have adopted the following policy in relation to reserves:

The Charity aims to retain sufficient unallocated funds in reserve as is prudent to ensure the continuity of services to beneficiaries and to fulfil the Charity's commitments to stakeholders. In regard to this the Trustees of the Charity aim to ensure that between one and three months' average running costs remain free and uncommitted.

The Trustees review financial performance quarterly in order to assess the level of reserves required to meet this commitment and reallocate funds accordingly.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document of the charity is the Memorandum and Articles of Association, which was adopted in November 2010 on the formation of the Children's Respite Trust as a company limited by guarantee. It was later amended by special resolution in January 2011 in order for the Children's Respite Trust to be registered as a charity, which was concluded in February 2011.

The current members of the Company are all Directors of the Company and Trustees of the Charity, who meet quarterly to fulfil both functions and who may stand for re-election at the next Annual General Meeting. The Charity aims to expand its membership, as identified on page two of this document.

**Objects**

The objects of the charity are defined in section four of the Memorandum and Articles of Association as "To provide respite, relief, assistance and services for children and young people who have disabilities and their parents, carers and families." The beneficial area is defined as the United Kingdom.

**Vision, Mission & Values**

The Children's Respite Trust believes that no family should have to care for a child with a disability alone.

By providing respite at the Trust's Day-Care Centre and through community outreach programmes in Sussex and Kent, the Trust aims to support families of disabled children to cope with the pressures of caring for a child with additional needs 24 hours a day, while ensuring the children themselves have the best time possible.

**Management**

The Trustees of the Children's Respite Trust convene monthly in order to review performance against agreed targets and objectives set out in the Charity's business plan, as well as assessing risks and opportunities.

The Trustees delegate the day to day running of the Charity to a staff team of ten led by the Trust's Chief Executive, Gavin Fisher, who has 29 years' experience in the sector including having run significant children's charities previously. The staff team includes a registered manager of the service, Michelle Hulse, who is the Trust's Head of Care and who also has many years' experience care provision for children with additional needs.

Trustees and staff have open lines of communication to ensure transparency and collaborative working.

A handbook is maintained outlining the Charity's policies and procedures, which all staff and volunteers are required to abide by and which form a part of staff contracts.

Regular internal and external training is provided for all personnel concerned with the delivery of the Charity's work. This includes safeguarding training, first aid

The Charity's Reserves and Risk Policy are reviewed quarterly.

The Trustees agree an operational business plan annually.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07434896 (England and Wales)

**Registered Charity number**

1140277

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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**Registered office**

140a High Street  
Uckfield  
TN22 1QR

**Trustees**

Mr D Beck  
Mrs V Hawkes  
Mr R Bushnell  
Mrs K Davies  
Mrs A Smith

**Independent Examiner**

Sarah Price  
SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Children's Respite Trust for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Jan 31, 2025

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

  
David Beck (Jan 31, 2025 16:30 GMT)

.....  
Mr D Beck - Trustee

**Independent Examiner's Report to the Trustees of  
Children's Respite Trust**

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**Independent examiner's report to the trustees of Children's Respite Trust ('the Company')**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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 Institute of Chartered Accountants in England and Wales, 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.

Sarah Price

SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Date: .....

Children's Respite Trust

Statement of Financial Activities  
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		86,392	87,668	174,060	194,170
Other trading activities	3	163,014	-	163,014	119,434
<b>Total</b>		<u>249,406</u>	<u>87,668</u>	<u>337,074</u>	<u>313,604</u>
<b>EXPENDITURE ON</b>					
Raising funds		86,381	-	86,381	60,544
<b>Charitable activities</b>					
Service Delivery		153,437	117,290	270,727	127,992
Other		131	-	131	3,760
Support Costs		1,259	18,868	20,127	92,726
Governance		-	363	363	-
Fundraising		-	421	421	-
<b>Total</b>		<u>241,208</u>	<u>136,942</u>	<u>378,150</u>	<u>285,022</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	8,198	(49,274)	(41,076)	28,582
Other recognised gains/(losses)		(43,520)	43,520	-	-
Actuarial gains on defined benefit schemes		-	-	-	-
<b>Net movement in funds</b>		<u>(35,322)</u>	<u>(5,754)</u>	<u>(41,076)</u>	<u>28,582</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		67,751	17,788	85,539	56,957
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>32,429</u></u>	<u><u>12,034</u></u>	<u><u>44,463</u></u>	<u><u>85,539</u></u>

The notes form part of these financial statements

Children's Respite Trust

Balance Sheet  
31 March 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	9	12,032	15,040
<b>CURRENT ASSETS</b>			
Cash at bank		37,882	84,279
<b>CREDITORS</b>			
Amounts falling due within one year	10	(5,451)	(13,780)
<b>NET CURRENT ASSETS</b>		<u>32,431</u>	<u>70,499</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		44,463	85,539
<b>NET ASSETS</b>		<u>44,463</u>	<u>85,539</u>
<b>FUNDS</b>	14		
Unrestricted funds		32,431	67,751
Restricted funds		12,032	17,788
<b>TOTAL FUNDS</b>		<u>44,463</u>	<u>85,539</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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.

Jan 31, 2025

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

*David Beck*

David Beck (Jan 31, 2025 16:30 GMT)

Mr D Beck - Trustee

**1. STATUTORY INFORMATION**

Children's Respite Trust is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

**2. 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.

**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.

**Tangible fixed assets**

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

Motor vehicles - 20% on reducing balance

Tangible fixed assets are included at cost less depreciation and impairment.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**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.

**Government grants**

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants intended to compensate.

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	151,813	118,934
Nursery income	11,201	500
	<u>163,014</u>	<u>119,434</u>

4. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	3,008	3,760
Other operating leases	24,882	19,683
	<u>27,890</u>	<u>23,443</u>

5. INDEPENDENT EXAMINERS' REMUNERATION

	2024	2023
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>150</u>	<u>150</u>

	31.3.24	30.3.23
	£	£
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	150	150

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	193,908	126,461
Social security costs	9,285	18,742
Other pension costs	6,618	10,190
	<u>209,811</u>	<u>155,393</u>

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

	2024	2023
Staff	<u>9</u>	<u>8</u>

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

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	90,610	103,560	194,170
Other trading activities	119,434	-	119,434
<b>Total</b>	<u>210,044</u>	<u>103,560</u>	<u>313,604</u>
<b>EXPENDITURE ON</b>			
Raising funds	59,974	570	60,544
<b>Charitable activities</b>			
Service Delivery	92,414	35,578	127,992
Other	-	3,760	3,760
Support Costs	12,076	80,650	92,726
<b>Total</b>	<u>164,464</u>	<u>120,558</u>	<u>285,022</u>
<b>NET INCOME/(EXPENDITURE)</b>	45,580	(16,998)	28,582
<b>Other recognised gains/(losses)</b>			
Actuarial gains/(losses) on defined benefit schemes	1,943	(1,943)	-
<b>Net movement in funds</b>	47,523	(18,941)	28,582
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	20,228	36,729	56,957
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>67,751</u></u>	<u><u>17,788</u></u>	<u><u>85,539</u></u>

9. TANGIBLE FIXED ASSETS

	<b>Motor vehicles £</b>
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u>18,800</u>
<b>DEPRECIATION</b>	
At 1 April 2023	3,760
Charge for year	<u>3,008</u>
At 31 March 2024	<u>6,768</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u><u>12,032</u></u>
At 31 March 2023	<u><u>15,040</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts (see note 11)	-	9,250
Social security and other taxes	4,154	3,295
Other creditors	947	885
Accrued expenses	350	350
	<u>5,451</u>	<u>13,780</u>

**11. LOANS**

An analysis of the maturity of loans is given below:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>9,250</u>

**12. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>31.3.24</b>	<b>30.3.23</b>
	<b>£</b>	<b>£</b>
Within one year	20,000	20,000

The Trust's Respite Centre is leased from the Friday Media Group and the year 2023 to 2024 is the fifth year of a five-year contract. The lease contains a break clause at the half way point, which the Trustees have chosen not to invoke. The Trustees have entered into discussions to extend the lease beyond its current end date.

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>fund</b>	<b>funds</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	-	12,032	12,032	15,040
Current assets	37,882	-	37,882	84,279
Current liabilities	(5,451)	-	(5,451)	(13,780)
	<u>32,431</u>	<u>12,032</u>	<u>44,463</u>	<u>85,539</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	67,751	8,200	(43,520)	32,431
<b>Restricted funds</b>				
Support Work Fund	11,225	(42,108)	30,883	-
Core Costs Fund	(500)	(190)	690	-
Family Liaison	(3,620)	-	3,620	-
Community	(31)	-	31	-
Minibus	9,991	(5,272)	7,313	12,032
Holiday Clubs	(50)	-	50	-
Development	773	(1,706)	933	-
	<u>17,788</u>	<u>(49,276)</u>	<u>43,520</u>	<u>12,032</u>
<b>TOTAL FUNDS</b>	<u>85,539</u>	<u>(41,076)</u>	<u>-</u>	<u>44,463</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	249,406	(241,206)	8,200
<b>Restricted funds</b>			
Support Work Fund	45,667	(87,775)	(42,108)
Core Costs Fund	42,001	(42,191)	(190)
Minibus	-	(5,272)	(5,272)
Development	-	(1,706)	(1,706)
	<u>87,668</u>	<u>(136,944)</u>	<u>(49,276)</u>
<b>TOTAL FUNDS</b>	<u>337,074</u>	<u>(378,150)</u>	<u>(41,076)</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	20,228	47,523	67,751
<b>Restricted funds</b>			
Support Work Fund	35,696	(24,471)	11,225
Core Costs Fund	-	(500)	(500)
Family Liaison	-	(3,620)	(3,620)
Community	168	(199)	(31)
Minibus	865	9,126	9,991
Holiday Clubs	-	(50)	(50)
Development	-	773	773
	<u>36,729</u>	<u>(18,941)</u>	<u>17,788</u>
<b>TOTAL FUNDS</b>	<u>56,957</u>	<u>28,582</u>	<u>85,539</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	210,044	(164,464)	1,943	47,523
<b>Restricted funds</b>				
Support Work Fund	59,866	(82,394)	(1,943)	(24,471)
Core Costs Fund	8,500	(9,000)	-	(500)
Family Liaison	16,040	(19,660)	-	(3,620)
Community	-	(199)	-	(199)
Minibus	12,886	(3,760)	-	9,126
Holiday Clubs	1,268	(1,318)	-	(50)
Development	5,000	(4,227)	-	773
	<u>103,560</u>	<u>(120,558)</u>	<u>(1,943)</u>	<u>(18,941)</u>
<b>TOTAL FUNDS</b>	<u>313,604</u>	<u>(285,022)</u>	<u>-</u>	<u>28,582</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024

14. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	20,228	55,723	(43,520)	32,431
<b>Restricted funds</b>				
Support Work Fund	35,696	(66,579)	30,883	-
Core Costs Fund	-	(690)	690	-
Family Liaison	-	(3,620)	3,620	-
Community	168	(199)	31	-
Minibus	865	3,854	7,313	12,032
Holiday Clubs	-	(50)	50	-
Development	-	(933)	933	-
	<u>36,729</u>	<u>(68,217)</u>	<u>43,520</u>	<u>12,032</u>
<b>TOTAL FUNDS</b>	<u>56,957</u>	<u>(12,494)</u>	<u>-</u>	<u>44,463</u>

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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	459,450	(405,670)	1,943	55,723
<b>Restricted funds</b>				
Support Work Fund	105,533	(170,169)	(1,943)	(66,579)
Core Costs Fund	50,501	(51,191)	-	(690)
Family Liaison	16,040	(19,660)	-	(3,620)
Community	-	(199)	-	(199)
Minibus	12,886	(9,032)	-	3,854
Holiday Clubs	1,268	(1,318)	-	(50)
Development	5,000	(5,933)	-	(933)
	<u>191,228</u>	<u>(257,502)</u>	<u>(1,943)</u>	<u>(68,217)</u>
<b>TOTAL FUNDS</b>	<u>650,678</u>	<u>(663,172)</u>	<u>-</u>	<u>(12,494)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**16. DESCRIPTION OF RESTRICTED FUNDS**

Support Work Fund: This fund was originally started by the Peter Harrison Foundation in 2019 to fund the Centre Manager and was continued by the National Lottery Community Fund and now the John Whippy Foundation to support a variety of Support Worker Positions.

Core Costs Fund: This fund consists of a grant given by the Rooney Foundation towards the running costs of the organisation.

Holiday Clubs Fund: This fund consists of a grant from East Sussex County Council's Life More Ordinary programme, to support the running of services for school age children during the school holidays.

Family Support Work Fund: This fund consists of grants from the Steel Charitable Trust and the Barbara Ward Foundation to provide a more holistic approach to supporting the whole family of a child with a disability. This Originally included funding for the Trust's Family Liaison Worker, a role which came to an end in the Summer of 2022.

Community Fund: This fund consists of donations to cover the cost of Community Support Workers and includes a grant from the WO Foundation.

Minibus: This fund was launched to enable the Trust to purchase a minibus, as a part of its Out and About project. The project is designed to enable the Trust to take children on excursions and other activities, as well as collecting children from home and returning them again after sessions. The main source of donations for this fund is from the Wooden Spoon Foundation.

Development Fund: This fund consists of a grant from Global's Make Some Noise towards the cost of training and a new CRM system for managing the Charity's care services to families.

**Children's Respite Trust**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts and donations	39,684	34,955
Gift aid	-	2,214
Legacies	-	4,000
Grants	88,647	106,019
Lotteries	45,729	46,982
	<u>174,060</u>	<u>194,170</u>
<b>Other trading activities</b>		
Fundraising events	151,813	118,934
Nursery income	11,201	500
	<u>163,014</u>	<u>119,434</u>
<b>Total incoming resources</b>	<b>337,074</b>	<b>313,604</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	2,986	1,697
Event costs	67,164	47,057
Fundraising equipment	16,231	11,790
	<u>86,381</u>	<u>60,544</u>
<b>Charitable activities</b>		
Wages	193,908	126,461
Social security	9,285	18,742
Pensions	6,618	10,190
Rent	24,882	19,683
Rates and water	1,986	1,774
Light and heat	8,945	4,161
Telephone	1,915	1,642
Postage and stationery	1,733	1,486
Advertising	443	739
Travel	6,737	9,101
Minibus running costs	2,264	373
Bank charges	1,036	1,132
Subscriptions	566	2,877
Training and staff investment	5,169	3,637
Repairs and renewals	1,211	1,697
Building fit-out	1,291	3,071
Direct expenditure on families	7,477	2,477
Waste collection	2,137	1,443
	<u>277,603</u>	<u>210,686</u>
<b>Support costs</b>		
<b>Finance</b>		
Motor vehicles	3,008	3,760

This page does not form part of the statutory financial statements

**Children's Respite Trust**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Finance</b>		
<b>Governance costs</b>		
Auditors' remuneration	150	150
Insurance	2,455	2,199
Sundries	1,249	1,091
Accountancy and legal fees	713	674
Computer software & support	2,455	2,884
Office equipment & maintenance	1,915	1,402
Professional fees	1,360	729
Broadband	759	417
Furniture & fixtures	102	486
	<u>11,158</u>	<u>10,032</u>
Total resources expended	<u>378,150</u>	<u>285,022</u>
<b>Net (expenditure)/income</b>	<u>(41,076)</u>	<u>28,582</u>

This page does not form part of the statutory financial statements

**CHILDREN'S RESPITE TRUST**  
140a High Street, Uckfield, TN22 1QR

SLP Accountants  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

31 January 2024

Dear Sirs

**LETTER OF REPRESENTATION FOR THE YEAR ENDED 31 MARCH 2023**

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you in connection with your audit of the charity's financial statements for the year ended 31 March 2023.

Financial Statements:

1. We acknowledge, as trustees, who are also directors for the purposes of company law, our collective responsibility under the Companies Act 2006 for presenting financial statements, which give a true and fair view and confirm that we have approved the financial statements for the year ended 31 March 2023. We also acknowledge our responsibility for making accurate representations to you. All the accounting records have been made available to you for the purpose of your assignment and all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all trustee and management meetings, have been made available to you.
2. We confirm that the charity is eligible for an independent examination of its financial statements, and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK).
3. We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charity operates.
4. All grants, donations and other incoming resources, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such incoming resources. The following endowments and restricted income grants and donations were received during the period:

- 5 Other than those disclosed in the financial statements we are not aware of any material liabilities, provisions, contingent liabilities, contingent assets or contracted for capital commitments that need to be provided for or disclosed in the financial statements.
- 6 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets except as disclosed in the notes to the financial statements.
- 7 Other than those disclosed in the financial statements, the charity has not entered into any transactions or has balances outstanding involving trustees, officers or other related parties, which require disclosure under the law or the financial reporting framework adopted, including the Charities SORP. If relevant, appropriate disclosure has been made of the control of the charity.
- 8 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect errors or fraud, and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or others who have significant roles in internal control, or those employed by the charity where the fraud could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.
- 9 We are unaware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charity's constitution which might result in the charity suffering significant penalties or other loss. No allegations of such irregularities or breaches have come to our notice. We confirm that the charity has had no non-routine communication with Charity Commission during or since the period of which you are unaware.
- 10 We have reviewed the affairs of the charity and confirm that no income is subject to income or capital gains tax. We have also reviewed the VAT treatment in relation to contractual services provided by the charity and confirm that VAT has been correctly accounted for
- 11 The financial statements have been prepared on the going concern basis as we believe that adequate cash resources will be available to cover the charity's requirements for working capital and capital expenditure for at least the next twelve months. We are not aware of any other factors which could put into jeopardy the charity's going concern status during or beyond this period.
- 12 We confirm that the Nursery income is used to benefit the charity.
- 13 There have been no events since the balance sheet date which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.

- 14 We confirm that the charity has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.

Yours faithfully

*David Beck*

[David Beck \(Jan 31, 2025 16:30 GMT\)](#)

Mr D Beck

Signed on behalf of the Board of Trustees (those charged with governance)

Jan 31, 2025

**CHILDREN'S RESPITE TRUST**

England & Wales - Charity number 1140277

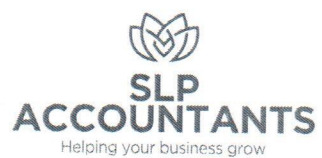
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# Accounts

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REGISTERED COMPANY NUMBER: 07434896 (England and Wales)  
REGISTERED CHARITY NUMBER: 1140277

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2023**  
**for**  
**Children's Respite Trust**



SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Children's Respite Trust  
Contents of the Financial Statements  
for the Year Ended 31 March 2023

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**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Investments**

The Charity does not at present hold sufficient funds to justify investments other than bank accounts although the Trustees have the power to invest in whatever manner is deemed the most effective use of the Charity's excess funds if and when the Charity's funds reach such a position that this becomes relevant.

**Volunteers**

During the year ending 31st March 2023 the Children's Respite Trust benefitted from the support of 52 volunteers in roles including care and support work, fundraising and administration. Volunteers receive training in the provision of care services, as well as safeguarding training and all personnel with access to service users are fully referenced and required to complete a DBS check.

**Risk Policy**

It is the responsibility of the Charity's Chief Executive Officer to maintain a register of identified risks, seeking advice from appointed professional advisors as necessary. The Trustees review the register quarterly and contribute actively to identifying new risks and putting in place systems and procedures to minimise them.

The Charity maintains Employers Liability Insurance, Public Liability Insurance and Legal expenses cover.

The main identified areas of risk are as follows:

- " Risk to financial security through loss of income including loss of income due to damage to reputation.
- " Risk to financial security through external influences including external claims.
- " Loss of data.
- " Health, safety and safeguarding of children risks.
- " Risk to professional capacity through loss of personnel including volunteers.

**Trustees**

The Trustees of the Charity are David Beck who is a businessman in the financial services sector, Verity Hawkes, whose background includes experience of project management and the accountancy sector, Richard Bushnell a Managing Director of a national company, Kate Davies, a former Headteacher and Anne-Marie Smith, who is a solicitor.

The Charity aims to maintain a diverse pool of talent and experiences among its Trustees to provide wide accountability to donors.

The Trustees have a clear understanding of their roles and responsibilities. The Trustees have a Conflict of Interests Policy, which is reviewed annually and the Charity maintains a register of conflicts of interest.

## Children's Respite Trust

### Report of the Trustees for the Year Ended 31 March 2023

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#### ACHIEVEMENT AND PERFORMANCE

##### Achievements and Performance

The Children's Respite Trust has worked with 67 families over the year to continue to provide community support and day-care sessions at the Trust's Respite Centre.

In planning activities, the Trustees give due regard to the Charity Commission's guidance on public benefit.

##### Milestones Achieved in the Year to 31st March 2023

During the year, the Charity assisted 67 children, through the provision of support work in the community, family support and day-care at the Trust's Respite Centre. The three key priorities outlined in the previous year's annual report have all been achieved.

This was the year in which we finally saw that Charity's Ofsted registration completed, which had been significantly slowed due to the Covid-19 Pandemic. It meant that from October 2022, the Trust could provide a more comprehensive under-fives services and in January of 2023 the Little Stars Nursery was launched. The first cohort of under-fives attended a fully-fledged nursery from Monday to Wednesday each week during term-time.

The Trust continued to run day-care sessions during each of the school holidays. These have become known as Super Stars for children aged between five and twelve and All Stars for the teenagers.

The teenagers have enjoyed focusing on life skills and developing social skills, so music, arts, baking and trips out have been common themes and the sessions have proved hugely stimulating and enjoyable. The five to twelve-year-olds' sessions have involved messy play with arts and crafts being a greater feature as well as using the Trust's soft play facilities.

Community sessions have continued, but haven't increased over the year while the focus has been on increasing the services provided at the Centre. However, these regular sessions in the home remain an invaluable source of support for those families who currently depend upon them.

The whole family events which we piloted in 2021 have continued and indeed they have grown to become a core part of our family support work. They have included an Easter Extravaganza, summer picnic and a repeat of our Winter-Wonderland, held at the South of England Showground in conjunction with "The Teddy Bear Run", a group of car enthusiasts and who arrived in over 100 supercars and classic cars bringing Santa with them to deliver presents to around 30 of the families at the venue which had been transformed into a magical winter forest with over 100 Christmas trees complete with grotto. Families have continued to make vital connections and lasting friendships through these occasions.

During the year, the Trust's family support work evolved to include dedicated sessions for the siblings of the children with disabilities. These siblings' sessions have provided a much-needed outlet for the brothers and sisters to enjoy some time dedicated to their needs. Inevitably so much of a parents' attention is devoted to the child with a disability and so having an opportunity to explore common issues with others going through similar experiences has proved invaluable.

Family newsletters have become more regular and we continue to check-in with parents. However, the Trust now refers-on to partner organisations such as Holding Space to provide emotional support when it becomes more complex than the Charity's capabilities in the absence of a counselling service.

We are hugely grateful to the Barbara Ward Foundation and the Steel Charitable Trust for their funding towards the Family Support Service.

The provision of Support Work including the roles of Head of Care (Formerly Centre Manager) and Deputy Manager (Formerly Senior Support Worker), as well as other support workers operating in the Centre have continued to be funded by the National Lottery Community Fund and the John Whippy Foundation. This represents the mainstay of the Trust's support workers and the care that these staff provide would not be possible without that generous multi-year funding.

The Trust's sensory room took shape during 2022 and finally became fully operational in 2023, which meant that children with sensory needs had a space to come and interact with a range of sounds, lights and vibrations to stimulate the senses.

A further purchase was that of the Trust's minibus, which was funded by the Wooden Spoon Foundation and supported further by the Teddy Bear Run, Holmewood House School and donors from the previous year's Masquerade Ball.

The final significant purchase, which was made possible in 2022 was that of a new information system for tracking children's progress and for communicating with parents. Called Family, the new system was funded by Global's Make Some Noise, whose contribution was given specifically to fund projects, which help develop the Charity and included funding towards a considerable amount of the Charity's training for the year.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

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There were eight permanent staff in total in the financial year and additional volunteer support providing sessions cover both in the community and at the Centre. The Trust is fortunate to have brought together a bank of paid and voluntary Support-Workers with a wealth of experience in special needs child-care.

The charity held many successful fundraising events during the year including two well-supported comedy nights, an eighties night, a golf day, a ball and a mountain climb. The Trustees recognise that events are high cost activities, which constituted a significant proportion of total expenditure for the year. However, it is felt that these events bring in significant sums in a manner that is more controllable than some income generating mechanisms and as a consequence the Trustees are committed to their continuation.

A further income stream for the Charity is that of a lottery. The scheme was managed during the year by Volunteer, Len Smith, who had experience of running the scheme with a previous charity. Income from the lottery grossed £45,437 and proved to be a much-needed sustainable and regular income stream.

#### **Plans for Future Activities**

Over the coming year increasing the care provision at the Respite Centre and in the community remain a priority, which will mean increasing care staff levels. The year 2022 - 2023 has again been a year of significant development for the Trust, yet we have still seen good progress towards our aim of increasing reserves. Nonetheless, it will remain a priority for the Trust to increase unrestricted fundraising activities in order to continue to ensure greater long term security.

With the completion of the Charity's three key priorities identified in the previous annual report, namely Ofsted registration, securing a minibus and completing the sensory room, we now aim to build on these successes and ensure that they are all well utilised.

We anticipate the nursery taking time to get up to full speed, but we aim for Monday to Wednesday sessions to be operating at full capacity by the end of March 2024. We also aim to begin to produce an income from this service, as every child under five receives 15 or 30 hours of free early-years child-care. This will however remain a heavily subsidised service in order to provide the level of specialist support and the staffing ratios required for children with such significant additional needs.

The charity has been successful in achieving a number of "charity of the year adoptions" from local businesses for the year ahead, which will be serviced throughout the next 12 months. The Charity aims to grow this support and acquire new adoptions for subsequent years, which will include growing the Charity's Ambassadors' scheme.

Planned fundraising activities for the year ahead also include a Golf Day, Three Peaks Challenge, further skydives, two Comedy Nights, an 80s Night and a Masquerade Ball.

#### **FINANCIAL REVIEW**

##### **Financial position**

In this the charity's 11th complete year of trading total income was £313,604 and expenditure was £284,598. Income included £103,560 in restricted funds for developments at the Charity's Respite Centre, running sessions and salaries.

The above income and expenditure left £68,175 in unrestricted reserves, which is approximately four months' worth of unrestricted costs and two and a half months' worth of total costs. The total remaining in restricted reserves was £17,788. While this is a significant improvement on the previous year and remains within the Charity's reserves policy, the Trust's aim is to increase this over the next year to three months' worth of total costs in reserve, in order to give the Charity greater financial security.

##### **Income Sources**

The greatest source of income for the Charity was from Trusts and Foundations at £104,519. Income from Central Events was £86,876 and £21,236 from challenge events. Community organisations donated £17,273 and £19,210 was from the local business community. Donations from individuals totalled £25,273 and the Trust's lottery and trading income totalled £47,552.

##### **Expenditure**

The greatest expenditure was the £155,393 in staff costs to manage the Charity's care-work, both in the community and in the Centre and for the general running of the charity.

The second greatest expenditure line was the £47,057 spent on organising fundraising events, which in turn brought in £118,934 providing a net profit of £71,877.

Travel costs accounted for £9,101 which is predominantly made up of visits to families across East Sussex and the South East. Rent for the Trust's Respite Centre and storage unit totalled £19,683.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

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**FINANCIAL REVIEW**

**Reserves policy**

In accordance with Charity Commission guidelines the Trustees have adopted the following policy in relation to reserves:

The Charity aims to retain sufficient unallocated funds in reserve as is prudent to ensure the continuity of services to beneficiaries and to fulfil the Charity's commitments to stakeholders. In regard to this the Trustees of the Charity aim to ensure that between one and three months' average running costs remain free and uncommitted.

The Trustees review financial performance quarterly in order to assess the level of reserves required to meet this commitment and reallocate funds accordingly.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document of the charity is the Memorandum and Articles of Association, which was adopted in November 2010 on the formation of the Children's Respite Trust as a company limited by guarantee. It was later amended by special resolution in January 2011 in order for the Children's Respite Trust to be registered as a charity, which was concluded in February 2011.

The current members of the Company are all Directors of the Company and Trustees of the Charity, who meet quarterly to fulfil both functions and who may stand for re-election at the next Annual General Meeting. The Charity aims to expand its membership, as identified on page two of this document.

**Objects**

The objects of the charity are defined in section four of the Memorandum and Articles of Association as "To provide respite, relief, assistance and services for children and young people who have disabilities and their parents, carers and families." The beneficial area is defined as the United Kingdom.

**Vision, Mission & Values**

The Children's Respite Trust believes that no family should have to care for a child with a disability alone.

By providing respite at the Trust's Day-Care Centre and through community outreach programmes in Sussex and Kent, the Trust aims to support families of disabled children to cope with the pressures of caring for a child with additional needs 24 hours a day, while ensuring the children themselves have the best time possible.

**Management**

The Trustees of the Children's Respite Trust convene monthly in order to review performance against agreed targets and objectives set out in the Charity's business plan, as well as assessing risks and opportunities.

The Trustees delegate the day to day running of the Charity to a staff team of eight, led by the Trust's Chief Executive, Gavin Fisher, who has 27 years' experience in the sector including having run significant children's charities previously. The staff team includes a registered manager of the service, Michelle Hulse, who is the Trust's Head of Care and who also has many years' experience care provision for children with additional needs.

Trustees and staff have open lines of communication to ensure transparency and collaborative working.

A handbook is maintained outlining the Charity's policies and procedures, which all staff and volunteers are required to abide by and which form a part of staff contracts.

Regular internal and external training is provided for all personnel concerned with the delivery of the Charity's work. This includes safeguarding training, first aid

The Charity's Reserves and Risk Policy are reviewed quarterly.

The Trustees agree an operational business plan annually.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07434896 (England and Wales)

**Registered Charity number**

1140277

Children's Respite Trust  
Report of the Trustees  
for the Year Ended 31 March 2023

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**Registered office**

140a High Street  
Uckfield  
TN22 1QR

**Trustees**

Mr D Beck  
Mrs V Hawkes  
Mr R Bushnell  
Mrs K Davies  
Mrs AM Smith

**Independent Examiner**

Sarah Price  
SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Approved by order of the board of trustees on 31/03/24 and signed on its behalf by:



.....

Mr D Beck - Trustee

**Independent Examiner's Report to the Trustees of  
Children's Respite Trust**

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**Independent examiner's report to the trustees of Children's Respite Trust ('the Company')**

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

**Responsibilities and basis of report**

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

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

**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 Institute of Chartered Accountants in England and Wales, 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.

*Sarah Price*

Sarah Price

SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Date: 31/01/2024

Children's Respite Trust

Statement of Financial Activities  
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	Year Ended 31.3.23 Total funds £	Period 31.3.21 to 31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		90,610	103,560	194,170	128,737
Other trading activities	3	119,434	-	119,434	129,829
<b>Total</b>		<u>210,044</u>	<u>103,560</u>	<u>313,604</u>	<u>258,566</u>
<b>EXPENDITURE ON</b>					
Raising funds		59,974	570	60,544	44,762
<b>Charitable activities</b>					
Service Delivery		92,414	35,578	127,992	191,212
Other		-	3,760	3,760	7,781
Support Costs		12,076	80,650	92,726	-
<b>Total</b>		<u>164,464</u>	<u>120,558</u>	<u>285,022</u>	<u>243,755</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Other recognised gains/(losses)		45,580	(16,998)	28,582	14,811
Actuarial gains/(losses) on defined benefit schemes		1,943	(1,943)	-	-
<b>Net movement in funds</b>		<u>47,523</u>	<u>(18,941)</u>	<u>28,582</u>	<u>14,811</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		20,228	36,729	56,957	42,146
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>67,751</u></u>	<u><u>17,788</u></u>	<u><u>85,539</u></u>	<u><u>56,957</u></u>

The notes form part of these financial statements

Children's Respite Trust

Balance Sheet  
31 March 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	9	15,040	-
<b>CURRENT ASSETS</b>			
Debtors	10	-	16,444
Cash at bank and in hand		84,279	43,787
		<u>84,279</u>	<u>60,231</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(13,780)	(3,274)
		<u>70,499</u>	<u>56,957</u>
<b>NET CURRENT ASSETS</b>			
		<u>70,499</u>	<u>56,957</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>85,539</u>	<u>56,957</u>
<b>NET ASSETS</b>			
		<u>85,539</u>	<u>56,957</u>
<b>FUNDS</b>			
Unrestricted funds	15	67,751	20,228
Restricted funds		17,788	36,729
		<u>85,539</u>	<u>56,957</u>
<b>TOTAL FUNDS</b>			
		<u>85,539</u>	<u>56,957</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 31/03/24 and were signed on its behalf by:

  
Mr D Beck - Trustee

The notes form part of these financial statements

**1. STATUTORY INFORMATION**

Children's Respite Trust is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

**2. 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.

**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.

**Tangible fixed assets**

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

Motor vehicles - 20% on reducing balance

Tangible fixed assets are included at cost less depreciation and impairment.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

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

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

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

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**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.

**Government grants**

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants intended to compensate.

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

3. OTHER TRADING ACTIVITIES

	Year Ended 31.3.23 £	Period 31.3.21 to 31.3.22 £
Fundraising events	118,934	129,829
Nursery income	500	-
	<u>119,434</u>	<u>129,829</u>

4. NET INCOME/(EXPENDITURE)

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

	Year Ended 31.3.23 £	Period 31.3.21 to 31.3.22 £
Depreciation - owned assets	3,760	-
Other operating leases	19,683	18,738
	<u>19,683</u>	<u>18,738</u>

5. INDEPENDENT EXAMINERS' REMUNERATION

	Year Ended 31.3.23 £	Period 31.3.21 to 31.3.22 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>150</u>	<u>2,603</u>
	<b>31.3.22</b> £	<b>30.3.21</b> £
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	474	600

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the period ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the period ended 31 March 2022.

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

7. STAFF COSTS

	Year Ended 31.3.23 £	Period 31.3.21 to 31.3.22 £
Wages and salaries	126,461	134,859
Social security costs	18,742	5,979
Other pension costs	10,190	3,904
	<u>155,393</u>	<u>144,742</u>

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

	Year Ended 31.3.23	Period 31.3.21 to 31.3.22
Staff	<u>8</u>	<u>8</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	24,706	104,031	128,737
Other trading activities	128,824	1,005	129,829
<b>Total</b>	<u>153,530</u>	<u>105,036</u>	<u>258,566</u>
<b>EXPENDITURE ON</b>			
Raising funds	44,762	-	44,762
<b>Charitable activities</b>			
Service Delivery	81,708	109,504	191,212
Other	6,941	840	7,781
<b>Total</b>	<u>133,411</u>	<u>110,344</u>	<u>243,755</u>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	20,119	(5,308)	14,811
	<u>(27,978)</u>	<u>27,978</u>	<u>-</u>
<b>Net movement in funds</b>	(7,859)	22,670	14,811
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	28,085	14,061	42,146
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>20,226</u>	<u>36,731</u>	<u>56,957</u>

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

9. TANGIBLE FIXED ASSETS

	Motor vehicles £
<b>COST</b>	
Additions	18,800
<b>DEPRECIATION</b>	
Charge for year	3,760
<b>NET BOOK VALUE</b>	
At 31 March 2023	15,040
At 31 March 2022	-

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	16,444

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 12)	9,250	-
Trade creditors	-	475
Social security and other taxes	3,295	1,949
Other creditors	885	850
Accrued expenses	350	-
	<u>13,780</u>	<u>3,274</u>

12. LOANS

An analysis of the maturity of loans is given below:

	2023 £	2022 £
Amounts falling due within one year on demand:		
Bank overdrafts	9,250	-

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23 £	30.3.22 £
Within one year	20,000	20,000

The Trust's Respite Centre is leased from the Friday Media Group and the year 2022 to 2023 is the fourth year of a five-year contract. The lease contains a break clause at the half way point, which the Trustees have chosen not to invoke. The Trustees have entered into discussions to extend the lease beyond its current end date.

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	-	15,040	15,040	-
Current assets	72,281	11,998	84,279	60,231
Current liabilities	(4,530)	(9,250)	(13,780)	(3,274)
	<u>67,751</u>	<u>17,788</u>	<u>85,539</u>	<u>56,957</u>

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	20,228	47,523	67,751
<b>Restricted funds</b>			
Support Work Fund	35,696	(24,471)	11,225
Core Costs Fund	-	(500)	(500)
Family Liaison	-	(3,620)	(3,620)
Community	168	(199)	(31)
Minibus	865	9,126	9,991
Holiday Clubs	-	(50)	(50)
Development	-	773	773
	<u>36,729</u>	<u>(18,941)</u>	<u>17,788</u>
<b>TOTAL FUNDS</b>	<u>56,957</u>	<u>28,582</u>	<u>85,539</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	210,044	(164,464)	1,943	47,523
<b>Restricted funds</b>				
Support Work Fund	59,866	(82,394)	(1,943)	(24,471)
Core Costs Fund	8,500	(9,000)	-	(500)
Family Liaison	16,040	(19,660)	-	(3,620)
Community	-	(199)	-	(199)
Minibus	12,886	(3,760)	-	9,126
Holiday Clubs	1,268	(1,318)	-	(50)
Development	5,000	(4,227)	-	773
	<u>103,560</u>	<u>(120,558)</u>	<u>(1,943)</u>	<u>(18,941)</u>
<b>TOTAL FUNDS</b>	<u>313,604</u>	<u>(285,022)</u>	<u>-</u>	<u>28,582</u>

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 31.3.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	28,085	20,121	(27,978)	20,228
<b>Restricted funds</b>				
Support Work Fund	2,213	33,483	-	35,696
Core Costs Fund	-	(24,239)	24,239	-
Under Fives Service	11,848	(11,853)	5	-
Family Liaison	-	(3,233)	3,233	-
Community	-	168	-	168
Minibus	-	865	-	865
Sensory Equipment	-	(501)	501	-
	<u>14,061</u>	<u>(5,310)</u>	<u>27,978</u>	<u>36,729</u>
<b>TOTAL FUNDS</b>	<u>42,146</u>	<u>14,811</u>	<u>-</u>	<u>56,957</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	153,530	(133,409)	20,121
<b>Restricted funds</b>			
Support Work Fund	85,500	(52,017)	33,483
Core Costs Fund	(1)	(24,238)	(24,239)
Under Fives Service	1	(11,854)	(11,853)
Family Liaison	14,500	(17,733)	(3,233)
Community	4,001	(3,833)	168
Minibus	865	-	865
Sensory Equipment	170	(671)	(501)
	<u>105,036</u>	<u>(110,346)</u>	<u>(5,310)</u>
<b>TOTAL FUNDS</b>	<u>258,566</u>	<u>(243,755)</u>	<u>14,811</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

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**17. DESCRIPTION OF RESTRICTED FUNDS**

Support Work Fund: This fund was originally started by the Peter Harrison Foundation in 2019 to fund the Centre Manager and was continued by the National Lottery Community Fund and now the John Whippy Foundation to support a variety of Support Worker Positions.

Core Costs Fund: This fund consists of a grant given by the Rooney Foundation towards the running costs of the organisation.

Holiday Clubs Fund: This fund consists of a grant from East Sussex County Council's Life More Ordinary programme, to support the running of services for school age children during the school holidays.

Family Support Work Fund: This fund consists of grants from the Steel Charitable Trust and the Barbara Ward Foundation to provide a more holistic approach to supporting the whole family of a child with a disability. This Originally included funding for the Trust's Family Liaison Worker, a role which came to an end in the Summer of 2022.

Community Fund: This fund consists of donations to cover the cost of Community Support Workers and includes a grant from the WO Foundation.

Minibus: This fund was launched to enable the Trust to purchase a minibus, as a part of its Out and About project. The project is designed to enable the Trust to take children on excursions and other activities, as well as collecting children from home and returning them again after sessions. The main source of donations for this fund is from the Wooden Spoon Foundation.

Development Fund: This fund consists of a grant from Global's Make Some Noise towards the cost of training and a new CRM system for managing the Charity's care services to families.

**Children's Respite Trust**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2023**

	Year Ended 31.3.23 £	Period 31.3.21 to 31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts and donations	34,955	124,416
Gift aid	2,214	2,015
Legacies	4,000	-
Grants	106,019	-
Lotteries	46,982	2,306
	<u>194,170</u>	<u>128,737</u>
<b>Other trading activities</b>		
Fundraising events	118,934	129,829
Nursery income	500	-
	<u>119,434</u>	<u>129,829</u>
<b>Total incoming resources</b>	<u>313,604</u>	<u>258,566</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	1,697	494
Event costs	47,057	40,047
Fundraising equipment	11,790	4,221
	<u>60,544</u>	<u>44,762</u>
<b>Charitable activities</b>		
Wages	126,461	134,859
Social security	18,742	5,979
Pensions	10,190	3,904
Rent	19,683	18,738
Rates and water	1,774	1,720
Light and heat	4,161	2,940
Telephone	1,642	1,595
Postage and stationery	1,486	1,358
Advertising	739	432
Travel	9,101	6,051
Minibus running costs	373	-
Bank charges	1,132	532
Subscriptions	2,877	1,941
Training and staff investment	3,637	1,826
Repairs and renewals	1,697	676
Building fit-out	3,071	4,685
Direct expenditure on families	2,477	2,464
Waste collection	1,443	1,486
	<u>210,686</u>	<u>191,186</u>

This page does not form part of the statutory financial statements

Children's Respite Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023

	Year Ended 31.3.23 £	Period 31.3.21 to 31.3.22 £
<b>Support costs</b>		
<b>Finance</b>		
Motor vehicles	3,760	-
<b>Governance costs</b>		
Auditors' remuneration	150	2,603
Insurance	2,199	840
Sundries	1,091	201
Accountancy and legal fees	674	917
Legal fees	-	213
Computer software & support	2,884	1,215
Office equipment & maintenance	1,402	1,211
Professional fees	729	-
Broadband	417	296
Furniture & fixtures	486	311
	<u>10,032</u>	<u>7,807</u>
Total resources expended	<u>285,022</u>	<u>243,755</u>
<b>Net income</b>	<u>28,582</u>	<u>14,811</u>

This page does not form part of the statutory financial statements

**CHILDREN'S RESPITE TRUST**

England & Wales - Charity number 1140277

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# Accounts

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REGISTERED COMPANY NUMBER: 07434896 (England and Wales)  
REGISTERED CHARITY NUMBER: 1140277

**Report of the Trustees and  
Unaudited Financial Statements for the Period 31 March 2021 to 31 March 2022  
for  
Children's Respite Trust**

SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Children's Respite Trust

Contents of the Financial Statements  
for the Period 31 March 2021 to 31 March 2022

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**Children's Respite Trust**  
**Report of the Trustees**  
**for the Period 31 March 2021 to 31 March 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 31 March 2021 to 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Investments**

The Charity does not at present hold sufficient funds to justify investments other than bank accounts although the Trustees have the power to invest in whatever manner is deemed the most effective use of the Charity's excess funds if and when the Charity's funds reach such a position that this becomes relevant.

##### **Volunteers**

During the year ending 31st March 2022 the Children's Respite Trust benefitted from the support of 52 volunteers in roles including care and support work, fundraising and administration. Volunteers receive training in the provision of care services, as well as safeguarding training and all personnel with access to service users are fully referenced and required to complete a DBS check.

##### **Risk Policy**

It is the responsibility of the Charity's Chief Executive Officer to maintain a register of identified risks, seeking advice from appointed professional advisors as necessary. The Trustees review the register quarterly and contribute actively to identifying new risks and putting in place systems and procedures to minimise them.

The Charity maintains Employers Liability Insurance, Public Liability Insurance and Legal expenses cover.

The main identified areas of risk are as follows:

- Risk to financial security through loss of income including loss of income due to damage to reputation.
- Risk to financial security through external influences including external claims.
- Loss of data.
- Health, safety and safeguarding of children risks.
- Risk to professional capacity through loss of personnel including volunteers.

##### **Trustees**

The Trustees of the Charity are David Beck who is a businessman in the financial services sector, Verity Hawkes, whose background includes experience of project management and the accountancy sector, Richard Bushnell a Managing Director of a national company, Kate Davies, a former Headteacher and Anne-Marie Smith, who is a solicitor.

The Charity aims to maintain a diverse pool of talent and experiences among its Trustees to provide wide accountability to donors.

The Trustees have a clear understanding of their roles and responsibilities. The Trustees have a Conflict of Interests Policy, which is reviewed annually and the Charity maintains a register of conflicts of interest.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Period 31 March 2021 to 31 March 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Achievements and Performance**

The Children's Respite Trust has worked with 64 families over the year to continue to provide community support and day-care sessions at the Trust's Respite Centre.

In planning activities, the Trustees give due regard to the Charity Commission's guidance on public benefit.

**Milestones Achieved in the Year to 31st March 2022**

During the year, the Charity assisted 64 children, through the provision of support work in the community, family support and day-care at the Trust's Respite Centre.

To an extent the year saw a return to normality following the hiatus of the Covid-19 pandemic. Although some restrictions applied for part of the year they didn't impact the Trust's service delivery methods. However, caution still remained among some families, inevitably affecting attendance. Attendance at fundraising events did not return to levels sufficient to make them viable until the autumn of 2021.

The Trust ran day-care sessions during each of the school holiday for all age groups, including teenagers' sessions, sessions for children aged between five and twelve and some under-fives sessions.

The teenagers have enjoyed focusing on life skills and developing social skills, so music, arts, baking and trips out have been common themes and the sessions have proved hugely stimulating and enjoyable. The five to twelve-year-olds' sessions have involved much more messy play with arts and crafts being a greater feature as well as using the Trust's soft play facilities.

Under-fives sessions increased in frequency over the year, but remained ad hoc. These have been a fantastic opportunity for parents to meet each other and share experiences while their children have received the necessary stimulating care and attention to ensure that they have a fantastic, but safe time.

Any weekend sessions have remained entirely community-based.

The introduction of family events has proved to be popular and a hugely valuable addition to the services provided. The first was a Winter-Wonderland, held at the South of England Showground in conjunction with "The Teddy Bear Run", who are a group of car enthusiasts and who arrived in 100 supercars and classic cars. Santa arrived by bat-mobile to deliver

presents to around 30 of the families at the venue which had been transformed into a magical winter forest complete with grotto.

The events have continued with many coffee mornings and other seasonal events. The events give the families an opportunity to come together and feel a shared sense of community and mutual support. Many families have made vital connections and lasting friendships through these occasions.

The importance of supporting the whole family was emphasised when the Trust appointed a Family Liaison Co-ordinator, whose role was to ensure that communication with families remained effective and that their needs were being met. The intention of the role included creating a family newsletter and by the year end it formed an integral part of a Positive Communications project, which included elements of supporting families' emotional wellbeing. The role was created thanks to support from the Reta Lila Howard Foundation, the Shanley Foundation, the Lennox Hannay Trust and the Bothwell Trust.

The provision of Support Work including the roles of Head of Care (Formerly Centre Manager) and Deputy Manager (Formerly Senior Support Worker), as well as other support workers operating in the Centre have continued to be funded by the National Lottery Community Fund and Global's Make Some Noise. This represents the mainstay of the Trust's support workers and the care that these staff provide would not be possible without that generous multi-year funding.

The Trust is hugely grateful to have received a grant from the WO Foundation which has enabled the Trust to continue to employ Community Support Workers.

At the Trust's annual Masquerade Ball two appeals were launched. Firstly, to buy a minibus and secondly to develop a sensory room. The Trust is enormously grateful to those donors, who kindly pledged funds at the event and since then towards these two important appeals. Further donations of significance from Holmewood House School and the B & L Leach Family Trust have meant that the Children's Respite Trust was in a position to progress these projects.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Period 31 March 2021 to 31 March 2022**

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There were seven permanent staff in total in the financial year and additional volunteer support providing sessional cover both in the community and at the Centre. The Trust is fortunate to have brought together a bank of paid and voluntary Support-Workers with a wealth of experience in special needs child-care.

The charity held many successful fundraising events during the year including two well-supported comedy nights, an eighties night, a golf day, a ball and a mountain climb. The Trustees recognise that events are high cost activities, which constituted a significant proportion of total expenditure for the year. However, it is felt that these events bring in significant sums in a manner that is more controllable than some income generating mechanisms and as a consequence the Trustees are committed to their continuation.

#### **Plans for Future Activities**

Over the coming year increasing the care provision at the Respite Centre and in the community remain a priority, which will mean increasing care staff levels. The year 2020 - 2021 has again been a year of significant development for the Trust, which has meant that progress towards increasing reserves has been limited. Therefore, it remains a priority for the Trust to increase unrestricted fundraising activities in order ensure greater long term security.

Among the service delivery priorities for the year ahead, it is imperative that the Trust concludes its Ofsted registration, which has been delayed due to Covid, but which will enable the Trust to provide a more comprehensive service to families, including more regular and impactful services

for all under-eights. Additionally, the Trust wishes to develop its sensory room, so that children can benefit from a wider range of sensory stimuli and also to obtain a minibus, as a part of an Out and About Project aimed at holding more excursions.

The charity has been successful in achieving a number of "charity of the year adoptions" from local businesses for the year ahead, which will be serviced throughout the next 12 months. The Charity aims to grow this support and acquire new adoptions for subsequent years, which will include growing the Charity's Ambassadors' scheme.

Planned fundraising activities for the year ahead also include a Golf Day, Three Peaks Challenge, further skydives, two Comedy Nights, an 80s Night and a Masquerade Ball.

#### **FINANCIAL REVIEW**

##### **Financial position**

In this the charity's 10th complete year of trading total income was £258,566 and expenditure was £243,755. Income included £105,036 in restricted funds for developments at the Charity's Respite Centre, running sessions and salaries.

The above income and expenditure left £20,226 in unrestricted reserves, which is approximately two months' worth of unrestricted costs and £36,731 in restricted reserves. While this remains within the Charity's reserves policy, the Trust's aim is to increase this over the next year.

##### **Income Sources**

The greatest source of income for the Charity was from Trusts and Foundations at £108,999. Income from Central Events was £65,053 and £11,735 from challenge events. Community organisations donated £36,702 and £7,963 was from the local business community. Donations from individuals totalled £20,765.

##### **Expenditure**

The greatest expenditure was the £144,742 in staff costs to manage the Charity's care-work, both in the community and in the Centre and for the general running of the charity.

The second greatest expenditure line was the £37,497 spent on organising fundraising events, which in turn brought in £65,053 providing a net profit of £27,556.

Travel costs accounted for £5,981 which is predominantly made up of visits to families across East Sussex and the South East. Rent for the Trust's Respite Centre and storage unit totalled £18,738.

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Period 31 March 2021 to 31 March 2022**

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**FINANCIAL REVIEW**

**Reserves policy**

In accordance with Charity Commission guidelines the Trustees have adopted the following policy in relation to reserves:

The Charity aims to retain sufficient unallocated funds in reserve as is prudent to ensure the continuity of services to beneficiaries and to fulfil the Charity's commitments to stakeholders. In regard to this the Trustees of the Charity aim to ensure that between one and three months' average running costs remain free and uncommitted.

The Trustees review financial performance quarterly in order to assess the level of reserves required to meet this commitment and reallocate funds accordingly.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The governing document of the charity is the Memorandum and Articles of Association, which was adopted in November 2010 on the formation of the Children's Respite Trust as a company limited by guarantee. It was later amended by special resolution in January 2011 in order for the Children's Respite Trust to be registered as a charity, which was concluded in February 2011.

The current members of the Company are all Directors of the Company and Trustees of the Charity, who meet quarterly to fulfil both functions and who may stand for re-election at the next Annual General Meeting. The Charity aims to expand its membership, as identified on page two of this document.

**Objects**

The objects of the charity are defined in section four of the Memorandum and Articles of Association as "To provide respite, relief, assistance and services for children and young people

who have disabilities and their parents, carers and families." The beneficial area is defined as the United Kingdom.

**Management**

The Trustees of the Children's Respite Trust convene monthly in order to review performance against agreed targets and objectives set out in the Charity's business plan, as well as assessing risks and opportunities.

The Trustees delegate the day to day running of the Charity to a staff team of eight, led by the Trust's Chief Executive, Gavin Fisher, who has 25 years' experience in the sector including having run significant children's charities previously. The staff team includes a registered manager of the service, Michelle Hulse, who is the Trust's Head of Care and who also has many years' experience care provision for children with additional needs.

Trustees and staff have open lines of communication to ensure transparency and collaborative working.

A handbook is maintained outlining the Charity's policies and procedures, which all staff and volunteers are required to abide by and which form a part of staff contracts.

Regular internal and external training is provided for all personnel concerned with the delivery of the Charity's work. This includes safeguarding training, first aid

The Charity's Reserves and Risk Policy are reviewed quarterly.

The Trustees agree an operational business plan annually.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07434896 (England and Wales)

**Registered Charity number**

1140277

**Registered office**

140a High Street  
Uckfield  
TN22 1QR

**Children's Respite Trust**  
**Report of the Trustees**  
**for the Period 31 March 2021 to 31 March 2022**

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**Trustees**

Mr D Beck  
Mrs V Hawkes  
Mr R Bushnell

**Independent Examiner**

Sarah Price  
ICAEW  
SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Approved by order of the board of trustees on .....31st January 2023..... and signed on its behalf by:



.....  
Mr D Beck - Trustee

## Children's Respite Trust

### Statement of Trustees' Responsibilities for the Period 31 March 2021 to 31 March 2022

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The trustees (who are also the directors of Children's Respite Trust for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**Independent Examiner's Report to the Trustees of  
Children's Respite Trust**

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**Independent examiner's report to the trustees of Children's Respite Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the period 31 March 2021 to 31 March 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of 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 registered 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:

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.

Sarah Price  
ICAEW  
SLP Advisory Limited  
126 Wish Hill  
Eastbourne  
East Sussex  
BN20 9HL

Date: .....

Children's Respite Trust

Statement of Financial Activities  
for the Period 31 March 2021 to 31 March 2022

		Unrestricted fund £	Restricted funds £	Period 31/3/21 to 31/3/22 Total funds £	Period 1/4/20 to 30/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		24,706	104,031	128,737	134,417
Other trading activities	3	128,824	1,005	129,829	26,280
Other income	4	-	-	-	36,644
<b>Total</b>		<u>153,530</u>	<u>105,036</u>	<u>258,566</u>	<u>197,341</u>
<b>EXPENDITURE ON</b>					
Raising funds		44,762	-	44,762	8,690
<b>Charitable activities</b>					
Service Delivery		81,708	109,504	191,212	166,976
Other		6,941	840	7,781	3,557
<b>Total</b>		<u>133,411</u>	<u>110,344</u>	<u>243,755</u>	<u>179,223</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	13	20,119 (27,978)	(5,308) 27,978	14,811 -	18,118 -
<b>Net movement in funds</b>		<u>(7,859)</u>	<u>22,670</u>	<u>14,811</u>	<u>18,118</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		28,085	14,061	42,146	24,028
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>20,226</u></u>	<u><u>36,731</u></u>	<u><u>56,957</u></u>	<u><u>42,146</u></u>

The notes form part of these financial statements

Children's Respite Trust

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	16,444	-	16,444	15,912
Cash at bank and in hand		7,058	36,729	43,787	34,150
		<u>23,502</u>	<u>36,729</u>	<u>60,231</u>	<u>50,062</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(3,274)	-	(3,274)	(7,916)
		<u>20,228</u>	<u>36,729</u>	<u>56,957</u>	<u>42,146</u>
<b>NET CURRENT ASSETS</b>					
		<u>20,228</u>	<u>36,729</u>	<u>56,957</u>	<u>42,146</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>20,228</u>	<u>36,729</u>	<u>56,957</u>	<u>42,146</u>
<b>NET ASSETS</b>					
		<u>20,228</u>	<u>36,729</u>	<u>56,957</u>	<u>42,146</u>
<b>FUNDS</b>					
	13				
Unrestricted funds				20,228	28,085
Restricted funds				36,729	14,061
				<u>56,957</u>	<u>42,146</u>
<b>TOTAL FUNDS</b>					
				<u>56,957</u>	<u>42,146</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2022 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 31st January 2023 and were signed on its behalf by:



Mr D Beck - Trustee

The notes form part of these financial statements

## Children's Respite Trust

### Notes to the Financial Statements for the Period 31 March 2021 to 31 March 2022

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#### 1. STATUTORY INFORMATION

Children's Respite Trust is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

#### 2. 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.

##### **Income**

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

##### **Expenditure**

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

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

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

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

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **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.

##### **Government grants**

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants intended to compensate.

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Period 31 March 2021 to 31 March 2022

3. OTHER TRADING ACTIVITIES

	Period 31/3/21 to 31/3/22 £	Period 1/4/20 to 30/3/21 £
Fundraising events	129,829	26,280

4. OTHER INCOME

	Period 31/3/21 to 31/3/22 £	Period 1/4/20 to 30/3/21 £
Government COVID Support	-	36,644

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.3.22	30.3.21
Coronavirus Job Retention Scheme (CJRS)	0	26,644
Small Business Grant Fund	0	10,000

5. NET INCOME/(EXPENDITURE)

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

	Period 31/3/21 to 31/3/22 £	Period 1/4/20 to 30/3/21 £
Other operating leases	18,738	16,500

6. INDEPENDENT EXAMINERS' REMUNERATION

	Period 31/3/21 to 31/3/22 £	Period 1/4/20 to 30/3/21 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	2,603	600
	31.3.22	30.3.21
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	£ 474	£ 600

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Period 31 March 2021 to 31 March 2022

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2022 nor for the period ended 30 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2022 nor for the period ended 30 March 2021.

8. STAFF COSTS

	Period 31/3/21 to 31/3/22 £	Period 1/4/20 to 30/3/21 £
Wages and salaries	134,859	100,615
Social security costs	5,979	2,799
Other pension costs	3,904	2,746
	<u>144,742</u>	<u>106,160</u>

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

	Period 31/3/21 to 31/3/22	Period 1/4/20 to 30/3/21
Staff	<u>8</u>	<u>6</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	55,059	79,358	134,417
Other trading activities	26,280	-	26,280
Other income	15,146	21,498	36,644
<b>Total</b>	<u>96,485</u>	<u>100,856</u>	<u>197,341</u>
<b>EXPENDITURE ON</b>			
Raising funds	8,690	-	8,690
<b>Charitable activities</b>			
Service Delivery	63,888	103,088	166,976
Other	854	2,703	3,557
<b>Total</b>	<u>73,432</u>	<u>105,791</u>	<u>179,223</u>
<b>NET INCOME/(EXPENDITURE)</b>	23,053	(4,935)	18,118
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	5,032	18,996	24,028

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Period 31 March 2021 to 31 March 2022

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	28,085	14,061	42,146

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	16,444	15,912

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	474	600
Social security and other taxes	1,950	7,316
Other creditors	850	-
	<u>3,274</u>	<u>7,916</u>

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22 £	30.3.21 £
Within one year	20,000	20,000

The Trust's Respite Centre is leased from the Friday Media Group and the year 2021 to 2022 is the fourth year of a five-year contract. The lease contains a break clause at the half way point, which the Trustees have chosen not to invoke. The Trustees have entered into discussions to extend the lease beyond its current end date.

13. MOVEMENT IN FUNDS

	At 31/3/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	28,085	20,121	(27,978)	20,228
<b>Restricted funds</b>				
Support Work Fund	2,213	33,483	-	35,696
Core Costs Fund	-	(24,239)	24,239	-
Under Fives Service	11,848	(11,853)	5	-
Family Liaison	-	(3,233)	3,233	-
Community	-	168	-	168
Minibus	-	865	-	865
Sensory Equipment	-	(501)	501	-
	<u>14,061</u>	<u>(5,310)</u>	<u>27,978</u>	<u>36,729</u>
<b>TOTAL FUNDS</b>	<u>42,146</u>	<u>14,811</u>	<u>-</u>	<u>56,957</u>

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Period 31 March 2021 to 31 March 2022

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	153,530	(133,409)	20,121
<b>Restricted funds</b>			
Support Work Fund	85,500	(52,017)	33,483
Core Costs Fund	(1)	(24,238)	(24,239)
Under Fives Service	1	(11,854)	(11,853)
Family Liaison	14,500	(17,733)	(3,233)
Community	4,001	(3,833)	168
Minibus	865	-	865
Sensory Equipment	170	(671)	(501)
	<u>105,036</u>	<u>(110,346)</u>	<u>(5,310)</u>
<b>TOTAL FUNDS</b>	<u>258,566</u>	<u>(243,755)</u>	<u>14,811</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 30/3/21 £
<b>Unrestricted funds</b>			
General fund	5,032	23,053	28,085
<b>Restricted funds</b>			
Support Work Fund	16,186	(13,973)	2,213
Saturday Club Fund	2,810	(2,810)	-
Under Fives Service	-	11,848	11,848
	<u>18,996</u>	<u>(4,935)</u>	<u>14,061</u>
<b>TOTAL FUNDS</b>	<u>24,028</u>	<u>18,118</u>	<u>42,146</u>

Children's Respite Trust

Notes to the Financial Statements - continued  
for the Period 31 March 2021 to 31 March 2022

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,485	(73,432)	23,053
<b>Restricted funds</b>			
Support Work Fund	52,837	(66,810)	(13,973)
Saturday Club Fund	-	(2,810)	(2,810)
COVID Relief Fund	12,870	(12,870)	-
Core Costs Fund	22,149	(22,149)	-
Under Fives Service	13,000	(1,152)	11,848
	<u>100,856</u>	<u>(105,791)</u>	<u>(4,935)</u>
<b>TOTAL FUNDS</b>	<u>197,341</u>	<u>(179,223)</u>	<u>18,118</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2022.

15. DESCRIPTION OF RESTRICTED FUNDS

Support Work Fund: This fund was originally started by the Peter Harrison Foundation in 2019 to fund the Centre Manager. This was replaced by the National Lottery Community Fund which continued the funding of the Centre Manager position and began funding a Support Worker, and Global's Make Some Noise, which funded a Senior Support Worker for the first 18 months. Global's Make Some Noise have since increased their donation to £12,000 and instructed that they are happy for their grant to be used for other staff involved in the delivery of support work in order to be flexible in the light of the Covid 19 Pandemic. The Centre Manager is now known as the Head of Care and the Senior Support Worker is now known as the Deputy Manager. All of the positions provide care at the Trust's East Sussex Children's Respite Centre.

Saturday Club Fund: This fund was originally started by the Earnest Kleinwort Foundation in 2019 for the provision of care sessions on Saturdays and has not been added to over the course of the year.

COVID Relief Fund: This fund consists of grants given in response to the Covid 19 crisis to allow the Trust to adapt to be able to continue to provide care. Money towards this fund includes a National Lottery Covid Relief Grant, a grant from the Sussex Community Foundation and a grant from the Tesco Foundation. It includes the funding of salaries where staff have changed from their normal duties to allow us to deliver care in bubbles, PPE, care materials and adaptations to the Centre.

Core Costs Fund: This fund consists of grants given in response to the Covid 19 Pandemic towards core costs and includes donations from the Edward Gostling Foundation and Wealden District Council's Discretionary Support Fund.

Under Fives Service: This fund consists of grants given to allow the Trust to begin its under-fives service and includes donations from The Earnest Kleinwort Foundation and the True Colours Trust.

Family Liaison: This fund consists of grants given to allow the Trust to operate its Family Liaison Service and includes donations from the Reta Lila Howard Foundation, the Shanley Foundation, the Lennox Hannay Charitable Trust and the Bothwell Charitable Trust. The project includes the cost of the Family Liaison Co-ordinator's salary and associated costs.

Community Support Work: This fund consists of donations to cover the cost of Community Support Workers and includes a grant from the WO Foundation.

Minibus: This fund was launched to enable the Trust to purchase a minibus, as a part of its Out and About project. The project is designed to enable the Trust to take children on excursions and other activities, as well as collecting children from home and returning them again after sessions. The main source of donations for this fund is from pledges at the Children's Respite Trust Masquerade Ball.

**15. DESCRIPTION OF RESTRICTED FUNDS - continued**

Sensory Fund: This fund was launched in 2021 to fund the creation of a new sensory room for the Trust. The main source of donations for this fund is from pledges at the Children's Respite Trust Masquerade Ball.

Children's Respite Trust

Detailed Statement of Financial Activities  
for the Period 31 March 2021 to 31 March 2022

	Period 31/3/21 to 31/3/22 £	Period 1/4/20 to 30/3/21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	126,722	132,938
Gift aid	2,015	1,479
	<u>128,737</u>	<u>134,417</u>
<b>Other trading activities</b>		
Fundraising events	129,829	26,280
<b>Other income</b>		
Government COVID Support	-	36,644
<b>Total incoming resources</b>	<u>258,566</u>	<u>197,341</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Postage and stationery	-	342
Advertising	494	192
Subscriptions	-	1,452
Event costs	40,047	6,563
Fundraising equipment	4,221	141
	<u>44,762</u>	<u>8,690</u>
<b>Charitable activities</b>		
Wages	134,859	100,615
Social security	5,979	2,799
Pensions	3,904	2,746
Other operating leases	18,738	16,500
Rates and water	1,720	1,908
Light and heat	2,940	873
Telephone	1,595	1,120
Postage and stationery	1,358	1,221
Advertising	432	-
Sundries	-	21
Travel	6,051	5,222
Caseworker equipment	-	2,199
Bank charges	532	448
Subscriptions	1,941	182
Training and staff investment	1,826	1,907
Repairs and renewals	676	904
Building fit-out	4,685	22,379
Direct expenditure on families	2,464	5,932
Waste collection	1,486	-
	<u>191,186</u>	<u>166,976</u>

This page does not form part of the statutory financial statements

Children's Respite Trust

Detailed Statement of Financial Activities  
for the Period 31 March 2021 to 31 March 2022

	Period 31/3/21 to 31/3/22 £	Period 1/4/20 to 30/3/21 £
<b>Support costs</b>		
<b>Governance costs</b>		
Auditors' remuneration	2,603	600
Insurance	840	633
Postage and stationery	-	219
Sundries	201	541
Accountancy and legal fees	917	99
Legal fees	213	-
Computer software & support	1,215	648
Office equipment & maintenance	1,211	262
Professional fees	-	145
Broadband	296	410
Furniture & fixtures	311	-
	<u>7,807</u>	<u>3,557</u>
Total resources expended	<u>243,755</u>	<u>179,223</u>
<b>Net income</b>	<u><u>14,811</u></u>	<u><u>18,118</u></u>

This page does not form part of the statutory financial statements

**CHILDREN'S RESPITE TRUST**

England & Wales - Charity number 1140277

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# Accounts

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**REGISTERED COMPANY NUMBER: 07434896 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1140277**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 MARCH 2021  
FOR  
CHILDREN'S RESPITE TRUST**

Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

**CHILDREN'S RESPITE TRUST**

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FOR THE YEAR ENDED 30 MARCH 2021**

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**CHILDREN'S RESPITE TRUST (REGISTERED NUMBER: 07434896)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the charity are defined in section four of the Memorandum and Articles of Association as "To provide respite, relief, assistance and services for children and young people who have disabilities and their parents, carers and families." The beneficial area is defined as the United Kingdom.

The Charity's Vision is described thus "The Children's Respite truly believes that no family should be left to care for a disabled child alone."

The Charity's Mission is described thus "By alleviating some of the pressure faced by families of disabled children through the provision of respite, the Children's Respite Trust aims to significantly reduce the extent of family break-up, behavioural difficulties among siblings and even suicide, all of which is known to be a far higher likelihood among families with disabled children."

## **CHILDREN'S RESPITE TRUST (REGISTERED NUMBER: 07434896)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

The Children's Respite Trust has worked with families over the year to continue to provide community respite and advocacy services and day-care sessions at the Trust's Respite Centre in Uckfield.

In planning activities, the Trustees give due regard to the Charity Commission's guidance on public benefit.

#### Milestones Achieved in the Year to 30th March 2021

During the year, the Charity assisted 62 children, through the provision of support work in the community, support and day-care at the Trust's respite centre.

The majority of care over the year has been provided in the community due to the impact of the Covid 19 pandemic making it more difficult to bring groups of children together. However, during some school holiday periods the Trust enjoyed providing day-care sessions for all age groups, including teenagers' sessions, sessions for children aged between five and twelve and some under-fives sessions.

The teenagers have enjoyed focusing on life skills and developing social skills, so music, arts, baking and trips out have been common themes and the sessions have proved hugely stimulating and enjoyable. The five to twelve-year-olds' sessions have involved much more messy play with arts and crafts being a greater feature as well as using the Trust's soft play facilities.

Under-fives sessions were established at the end of the year on an ad hoc basis. These have been a fantastic opportunity for parents to meet each other and share experiences while their children have received the necessary stimulating care and attention to ensure that they have a fantastic, but safe time.

Saturday sessions were much appreciated by families, but have largely been limited to community based support work due to limitations on the Trust's capacity to bring groups of children together at the Centre.

The Centre itself has received some further development, with the completion of a lift and sanding and sealing the main playroom floor. The latter was generously funded by the Earnest Kleinwort Foundation and the final part of the lift installation was possible thanks to funds from the Catherine Cookson Charitable Trust.

We are also hugely grateful to charitable trusts and foundations, who have provided grants to fund salaries and their associated costs, such as training, recruitment and DBS checks, including Global's Make Some Noise and the National Lottery Community Fund. The Trust's Centre Manager, Deputy Centre Manager and Support Worker have all continued to be funded by these Trusts. We were also grateful to a number of funders who provided relief funding in the light of the Covid-19 pandemic including the National Lottery Community Fund, Sussex Community Foundation and the Tesco Charitable Trust. With these new funds and the flexibility afforded to us from existing funders we have been able to adapt to provide continued support throughout the pandemic. In particular, we were able to redirect resources to allow staff who would not usually provide community care to do so, which allowed us to have more care sessions while ensuring the number of contacts were minimised and "bubbles" maintained.

In addition to the above funders, a number have also provided support for core costs in the wake of the Covid 19 pandemic and in recognition of the Trust's inability to raise funds through its usual channels. These include the Edward Gostling Foundation and Wealden District Council. Equally important for the Trust's continuation throughout this period were suppliers who allowed the Trust flexibility with contracts including the Friday Media Group, who reduced the rent on the Respite Centre for a period.

The Trust is hugely grateful to have received a number of donations provided without restriction as to their use. This would be most helpful in any year, but given the impact of the Covid 19 pandemic, it comes as an incredible boost at the present time. We are particularly grateful to the B & L Leach Family Trust and the Garfield Weston Foundation.

In the early stages of the pandemic, the Trust turned its attention to trying to support families of disabled children who were isolating. Initially this involved practical support such as help with shopping and holding a number of online family events including a pancake making activity, where ingredients were sent out to families in advance of the session.

There were six permanent staff in total for the majority of the financial year and additional casual staff providing sessional support both in the community and at the Centre. The Trust is fortunate to have brought together a bank of paid and voluntary Support-Workers with a wealth of experience in special needs child-care.

The charity held a successful Golf Day at a time when restrictions had lifted sufficiently, but this was the only one of our "usual events" in the whole year. Online events included quiz nights and raffles and the Trust was able to increase the numbers of people making a regular standing order to the Trust.

## **CHILDREN'S RESPITE TRUST (REGISTERED NUMBER: 07434896)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2021**

#### **FINANCIAL REVIEW**

##### **Investment policy and objectives**

The Charity does not at present hold sufficient funds to justify investments other than bank accounts although the Trustees have the power to invest in whatever manner is deemed the most effective use of the Charity's excess funds if and when the Charity's funds reach such a position that this becomes relevant.

##### **Reserves policy**

In accordance with Charity Commission guidelines the Trustees have adopted the following policy in relation to reserves:

The Charity aims to retain sufficient unallocated funds in reserve as is prudent to ensure the continuity of services to beneficiaries and to fulfil the Charity's commitments to stakeholders. In regard to this the Trustees of the Charity aim to ensure that between one and three months average running costs remain free and uncommitted.

The Trustees review financial performance quarterly in order to assess the level of reserves required to meet this commitment and reallocate funds accordingly.

In this the charity's tenth complete year of trading total income was £197,341 and expenditure was £179,223. Income included £100,856 in restricted funds for developments at the Charity's Respite Centre, running sessions and salaries, £105,791 of which was spent in the financial year this included brought forward restricted funds.

The above income and expenditure left £28,085 in free reserves.

##### **Income Sources**

The greatest source of income for the Charity was from Trusts and Foundations at £108,268. Income from Central Events was £16,293 and £4,836 from community fundraising. Other income included £16,293 from central events and £15,322 from the local business community.

##### **Expenditure**

The greatest expenditure was the £106,160 in staff costs to manage the Charity's care-work, both in the community and in the Centre and for the general running of the charity.

The second greatest expenditure line was the £22,379 spent on building fit-out costs.

Travel costs accounted for £5,222 which is predominantly made up of visits to families across East Sussex and the South East. Rent for the Trust's Respite Centre totalled £16,500.

#### **RISK POLICY**

It is the responsibility of the Charity's Chief Executive Officer to maintain a register of identified risks, seeking advice from appointed professional advisors as necessary. The Trustees review the register quarterly and contribute actively to identifying new risks and putting in place systems and procedures to minimise them.

The Charity maintains Employers Liability Insurance, Public Liability Insurance and Legal expenses cover.

The main identified areas of risk are as follows:

- Risk to financial security through loss of income including loss of income due to damage to reputation.
- Risk to financial security through external influences including external claims.
- Loss of data.
- Health and safety risks.
- Risk to professional capacity through loss of personnel including volunteers.

## **CHILDREN'S RESPITE TRUST (REGISTERED NUMBER: 07434896)**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2021**

#### **FUTURE PLANS**

The Trust, like everyone, hopes for a return to some normality in the year 2021 - 2022. This will involve a return to regular care sessions in the Centre and also a return to holding major fundraising events, as these provide a much-needed form of unrestricted funding. However, normality cannot be guaranteed and so we will continue to place some focus on other sustainable income streams and maintain plans for the provision of care during restrictions.

A major focus will be growing the Trust's Under-Fives provision from its current embryonic stage to an established service. Part of this will involve changes to the way the Trust is registered to provide care and additionally, the Trust must increase the number of permanent support staff.

The past year has taught us that there is a great need for emotional support for the families in our care, rather than solely practical help. There have been occasions when families have felt desperate, but haven't reached out to speak to us. Consequently, we must reach out to them and so in recognition of this, the Trust aims to begin a Family Liaison Service during the next financial year.

In order to be ready for restrictions on the way the Centre can be used should infection rates rise, the Trust intends to provide more outdoor activities and so we wish to begin providing regular outings and excursions.

From a fundraising point of view, we recognise that many Covid relief programmes have ended and the strain on funders has only grown. This means that period through which we exit the pandemic is likely to be just as difficult for our income as the past year. In view of this, the Trust will continue to develop its "Friends of the Children's Respite Trust" scheme and we look forward to holding its Annual Ball this year along with two Comedy Nights, a Quiz Night and a Golf Day. However, this will be planned cautiously and mindful of the ever changing restrictions on and attitudes towards attending such events.

#### **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.

The governing document of the charity is the Memorandum and Articles of Association, which was adopted in November 2010 on the formation of the Children's Respite Trust as a company limited by guarantee. It was later amended by special resolution in January 2011 in order for the Children's Respite Trust to be registered as a charity, which was concluded in February 2011.

The current members of the Company are all Directors of the Company and Trustees of the Charity, who meet quarterly to fulfil both functions and who may stand for re-election at the next Annual General Meeting.

##### **Management**

The Chief Executive runs the Children's Respite Trust with the Trustees and provides a monthly financial report. Meetings are held monthly among the full board in order to review performance against agreed targets and objectives set out in the Charity's business plan.

Regular meetings are convened between the Chief Executive and individual Trustees and other volunteers to ensure that day to day objectives are met.

A handbook is maintained outlining the Charity's policies and procedures, which all staff and volunteers are required to abide by and which form a part of the contract of staff.

Regular internal and external training is provided for all personnel concerned with the delivery of the Charity's work.

The Charity's Reserves and Risk Policy are reviewed quarterly.

The Trustees agree an operational business plan annually.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07434896 (England and Wales)

##### **Registered Charity number**

1140277

**CHILDREN'S RESPITE TRUST (REGISTERED NUMBER: 07434896)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 MARCH 2021**

**Registered office**

140 High Street  
Uckfield  
East Sussex  
TN22 1QR

**Trustees**

V Hawkes Director  
R Bushnell Director  
K Davies Director  
D A Beck Director

The Trustees of the Charity are Mrs Verity Hawkes, whose background includes experience of project management and the accountancy sector, Mr Richard Bushnell a managing director of a national company, Mrs Kate Davies, a former Headteacher and Mr David Beck, a financial services businessman.

The Charity aims to maintain a diverse pool of talent and experiences among its Trustees to provide wide accountability to donors.

The Trustees have a clear understanding of their roles and responsibilities. The Trustees have a Conflict of Interests Policy, which is reviewed annually and the Charity maintains a register of conflicts of interest.

**Company Secretary**

G Fisher

**Independent Examiner**

Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

**Solicitors**

Dawson Hart  
9 Church Street  
Uckfield  
East Sussex  
TN22 1BH

**Bankers**

Barclays Bank  
46 High Street  
Heathfield  
East Sussex  
TN21 8HT

**Insurance Brokers**

David Haskoll Ltd  
1 Falmer Court  
London Road  
Uckfield  
East Sussex  
TN22 1HN

**Chief Executive Office**

G Fisher

Approved by order of the board of trustees on 30 December 2021 and signed on its behalf by:

**CHILDREN'S RESPITE TRUST (REGISTERED NUMBER: 07434896)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 MARCH 2021**

A handwritten signature in black ink, appearing to read 'D A Beck', with a large, stylized flourish at the end.

D A Beck - Trustee

## **CHILDREN'S RESPITE TRUST**

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 MARCH 2021**

The trustees (who are also the directors of Children's Respite Trust for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CHILDREN'S RESPITE TRUST (REGISTERED NUMBER: 07434896)**

**Independent examiner's report to the trustees of Children's Respite Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of 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.

S R Sampson  
BFP FCA FCIE DChA  
Ashdown Hurrey Auditors Limited  
Statutory Auditors  
20 Havelock Road  
Hastings  
East Sussex  
TN34 1BP

30 December 2021

**CHILDREN'S RESPITE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	30.3.21 Total funds £	30.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		55,059	79,358	134,417	85,373
Other trading activities	3	26,280	-	26,280	62,143
Other income	4	<u>15,146</u>	<u>21,498</u>	<u>36,644</u>	<u>-</u>
<b>Total</b>		96,485	100,856	197,341	147,516
<b>EXPENDITURE ON</b>					
Raising funds		8,690	-	8,690	29,429
<b>Charitable activities</b>					
Service Delivery		63,888	103,088	166,976	109,550
Other		<u>854</u>	<u>2,703</u>	<u>3,557</u>	<u>3,892</u>
<b>Total</b>		<u>73,432</u>	<u>105,791</u>	<u>179,223</u>	<u>142,871</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>23,053</u>	<u>(4,935)</u>	<u>18,118</u>	<u>4,645</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		5,032	18,996	24,028	19,383
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>28,085</u></u>	<u><u>14,061</u></u>	<u><u>42,146</u></u>	<u><u>24,028</u></u>

The notes form part of these financial statements

**CHILDREN'S RESPITE TRUST (REGISTERED NUMBER: 07434896)****BALANCE SHEET  
30 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	30.3.21 Total funds £	30.3.20 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	10	15,912	-	15,912	11,899
Cash at bank and in hand		<u>18,146</u>	<u>16,004</u>	<u>34,150</u>	<u>21,114</u>
		34,058	16,004	50,062	33,013
<b>CREDITORS</b>					
Amounts falling due within one year	11	(5,973)	(1,943)	(7,916)	(8,985)
<b>NET CURRENT ASSETS</b>		<u>28,085</u>	<u>14,061</u>	<u>42,146</u>	<u>24,028</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		28,085	14,061	42,146	24,028
<b>NET ASSETS FUNDS</b>	14	<u>28,085</u>	<u>14,061</u>	<u>42,146</u>	<u>24,028</u>
Unrestricted funds				28,085	5,032
Restricted funds				<u>14,061</u>	<u>18,996</u>
<b>TOTAL FUNDS</b>				<u>42,146</u>	<u>24,028</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 March 2021 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 30 December 2021 and were signed on its behalf by:



D A Beck - Trustee

## CHILDREN'S RESPITE TRUST

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 MARCH 2021

#### 1. STATUTORY INFORMATION

Children's Respite Trust is an incorporated charity, limited by guarantee, registered in England & Wales. The charity's registered number and registered office address can be found in the Report of the Trustees.

#### 2. 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.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these 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.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

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

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

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

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **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.

##### **Government grants**

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

## CHILDREN'S RESPITE TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2021

#### 3. OTHER TRADING ACTIVITIES

	30.3.21	30.3.20
	£	£
Fundraising events	<u>26,280</u>	<u>62,143</u>

#### 4. OTHER INCOME

	30.3.21	30.3.20
	£	£
Government COVID Support	<u>36,644</u>	<u>-</u>

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	£
Coronavirus Job Retention Scheme (CJRS)	26,644
Small Business Grant Fund	<u>10,000</u>
	<u>36,644</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

#### 5. NET INCOME/(EXPENDITURE)

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

	30.3.21	30.3.20
	£	£
Other operating leases	<u>16,500</u>	<u>18,000</u>

#### 6. INDEPENDENT EXAMINERS' REMUNERATION

	31.03.21	31.03.20
	£	£
Fees payable to the charity's independent examiners for the independent examination of the charity's financial statements	<u>600</u>	<u>600</u>

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 March 2021 nor for the year ended 30 March 2020.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 March 2021 nor for the year ended 30 March 2020.

**CHILDREN'S RESPITE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 MARCH 2021**

**8. STAFF COSTS**

	30.3.21	30.3.20
	£	£
Wages and salaries	100,615	68,060
Social security costs	2,799	1,865
Other pension costs	<u>2,746</u>	<u>1,772</u>
	<u>106,160</u>	<u>71,697</u>

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

	30.3.21	30.3.20
Average Number of Employees	<u>6</u>	<u>7</u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	42,707	42,666	85,373
Other trading activities	<u>62,143</u>	-	<u>62,143</u>
<b>Total</b>	104,850	42,666	147,516
<b>EXPENDITURE ON</b>			
Raising funds	29,429	-	29,429
<b>Charitable activities</b>			
Service Delivery	73,219	36,331	109,550
Other	<u>3,843</u>	<u>49</u>	<u>3,892</u>
<b>Total</b>	106,491	36,380	142,871
<b>NET INCOME/(EXPENDITURE)</b>	<u>(1,641)</u>	<u>6,286</u>	<u>4,645</u>
<b>Transfers between funds</b>	<u>(135)</u>	<u>135</u>	-
<b>Net movement in funds</b>	(1,776)	6,421	4,645
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	6,808	12,575	19,383
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>5,032</u>	<u>18,996</u>	<u>24,028</u>

**CHILDREN'S RESPITE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 MARCH 2021**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.3.21	30.3.20
	£	£
Trade debtors	<u>15,912</u>	<u>11,899</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.3.21	30.3.20
	£	£
Bank loans and overdrafts (see note 12)	-	4,187
Trade creditors	600	-
Social security and other taxes	<u>7,316</u>	<u>4,798</u>
	<u>7,916</u>	<u>8,985</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	30.3.21	30.3.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>4,187</u>

**13. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	30.3.21	30.3.20
	£	£
Within one year	<u>20,000</u>	<u>16,500</u>

The Trust's Respite Centre is leased from the Friday Media Group and the year 2020 to 2021 is the third year of a five-year contract. The lease has been kindly reduced in 2020 - 2021 to £16,500 in view of Covid-19 and contains a break clause at the half way point, which the Trustees have chosen not to invoke. The Trustees have entered into discussions to extend the lease beyond its current end date.

**14. MOVEMENT IN FUNDS**

	At 31.3.20 £	Net movement in funds £	At 30.3.21 £
<b>Unrestricted funds</b>			
General fund	5,032	23,053	28,085
<b>Restricted funds</b>			
Support Work Fund (Formerly Peter Harrison Fund)	16,186	(13,973)	2,213
Saturday Club Fund	2,810	(2,810)	-
Under Fives Service	-	<u>11,848</u>	<u>11,848</u>
	<u>18,996</u>	<u>(4,935)</u>	<u>14,061</u>
<b>TOTAL FUNDS</b>	<u>24,028</u>	<u>18,118</u>	<u>42,146</u>

**CHILDREN'S RESPITE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	96,485	(73,432)	23,053
<b>Restricted funds</b>			
Support Work Fund (Formerly Peter Harrison Fund)	52,837	(66,810)	(13,973)
Saturday Club Fund	-	(2,810)	(2,810)
COVID Relief Fund	12,870	(12,870)	-
Core Costs Fund	22,149	(22,149)	-
Under Fives Service	13,000	(1,152)	11,848
	<u>100,856</u>	<u>(105,791)</u>	<u>(4,935)</u>
<b>TOTAL FUNDS</b>	<u>197,341</u>	<u>(179,223)</u>	<u>18,118</u>

**Comparatives for movement in funds**

	At 31.3.19 £	Net movement in funds £	Transfers between funds £	At 30.3.20 £
<b>Unrestricted funds</b>				
General fund	6,808	(1,641)	(135)	5,032
<b>Restricted funds</b>				
DM Thomas	430	(540)	110	-
Support Work Fund (Formerly Peter Harrison Fund)	12,111	4,075	-	16,186
Clothworkers	34	(49)	15	-
Complete Care Fund	-	(10)	10	-
Saturday Club Fund	-	2,810	-	2,810
	<u>12,575</u>	<u>6,286</u>	<u>135</u>	<u>18,996</u>
<b>TOTAL FUNDS</b>	<u>19,383</u>	<u>4,645</u>	<u>-</u>	<u>24,028</u>

**CHILDREN'S RESPITE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 MARCH 2021**

**14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,850	(106,491)	(1,641)
<b>Restricted funds</b>			
DM Thomas	-	(540)	(540)
Support Work Fund (Formerly Peter Harrison Fund)	35,666	(31,591)	4,075
Clothworkers	-	(49)	(49)
Complete Care Fund	2,000	(2,010)	(10)
Saturday Club Fund	5,000	(2,190)	2,810
	<u>42,666</u>	<u>(36,380)</u>	<u>6,286</u>
<b>TOTAL FUNDS</b>	<u>147,516</u>	<u>(142,871)</u>	<u>4,645</u>

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

	At 31.3.19 £	Net movement in funds £	Transfers between funds £	At 30.3.21 £
<b>Unrestricted funds</b>				
General fund	6,808	21,412	(135)	28,085
<b>Restricted funds</b>				
DM Thomas	430	(540)	110	-
Support Work Fund (Formerly Peter Harrison Fund)	12,111	(9,898)	-	2,213
Clothworkers	34	(49)	15	-
Complete Care Fund	-	(10)	10	-
Under Fives Service	-	11,848	-	11,848
	<u>12,575</u>	<u>1,351</u>	<u>135</u>	<u>14,061</u>
<b>TOTAL FUNDS</b>	<u>19,383</u>	<u>22,763</u>	<u>-</u>	<u>42,146</u>

## CHILDREN'S RESPITE TRUST

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2021

#### 14. 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 £
<b>Unrestricted funds</b>			
General fund	201,335	(179,923)	21,412
<b>Restricted funds</b>			
DM Thomas	-	(540)	(540)
Support Work Fund (Formerly Peter Harrison Fund)	88,503	(98,401)	(9,898)
Clothworkers	-	(49)	(49)
Complete Care Fund	2,000	(2,010)	(10)
Saturday Club Fund	5,000	(5,000)	-
COVID Relief Fund	12,870	(12,870)	-
Core Costs Fund	22,149	(22,149)	-
Under Fives Service	13,000	(1,152)	11,848
	<u>143,522</u>	<u>(142,171)</u>	<u>1,351</u>
<b>TOTAL FUNDS</b>	<u>344,857</u>	<u>(322,094)</u>	<u>22,763</u>

#### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 March 2021.

#### 16. DESCRIPTION OF RESTRICTED FUNDS

Support Work Fund (Formerly the Peter Harrison Fund): This fund was originally started by the Peter Harrison Foundation in 2019 to fund the Centre Manager. This was replaced by the National Lottery Community Fund which continued the funding of the Centre Manager position and began funding a Support Worker, and Global's Make Some Noise, which funded a Senior Support Worker for the first 18 months. Global's Make Some Noise have since instructed that they are happy for their grant to be used for other staff involved in the delivery of support work in order to be flexible in the light of the Covid 19 Pandemic.

Saturday Club Fund: This fund was originally started by the Earnest Kleinwort Foundation in 2019 for the provision of care sessions on Saturdays and has not been added to over the course of the year.

COVID Relief Fund: This fund consists of grants given in response to the Covid 19 crisis to allow the Trust to adapt to be able to continue to provide care. Money towards this fund includes a National Lottery Covid Relief Grant, a grant from the Sussex Community Foundation and a grant from the Tesco Foundation. It includes the funding of salaries where staff have changed from their normal duties to allow us to deliver care in bubbles, PPE, care materials and adaptations to the Centre.

Core Costs Fund: This fund consists of grants given in response to the Covid 19 Pandemic towards core costs and includes donations from the Edward Gostling Foundation and Wealden District Council's Discretionary Support Fund.

Under Fives Service: This fund consists of grants given to allow the Trust to begin its under-fives service and includes donations from The Earnest Kleinwort Foundation and the True Colours Trust.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.