

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
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for the Year Ended 31 March 2024

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

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

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

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Report of the Trustees
for the Year Ended 31 March 2024

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

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

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

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

.....
Mr D Beck - Trustee

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

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

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		86,392	87,668	174,060	194,170
Other trading activities	3	163,014	-	163,014	119,434
Total		<u>249,406</u>	<u>87,668</u>	<u>337,074</u>	<u>313,604</u>
EXPENDITURE ON					
Raising funds		86,381	-	86,381	60,544
Charitable activities					
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	-
Total		<u>241,208</u>	<u>136,942</u>	<u>378,150</u>	<u>285,022</u>
NET INCOME/(EXPENDITURE)		8,198	(49,274)	(41,076)	28,582
Transfers between funds	14	(43,520)	43,520	-	-
Other recognised gains/(losses)					
Actuarial gains on defined benefit schemes		-	-	-	-
Net movement in funds		<u>(35,322)</u>	<u>(5,754)</u>	<u>(41,076)</u>	<u>28,582</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		67,751	17,788	85,539	56,957
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	9	12,032	15,040
CURRENT ASSETS			
Cash at bank		37,882	84,279
CREDITORS			
Amounts falling due within one year	10	(5,451)	(13,780)
NET CURRENT ASSETS		32,431	70,499
TOTAL ASSETS LESS CURRENT LIABILITIES		44,463	85,539
NET ASSETS		44,463	85,539
FUNDS	14		
Unrestricted funds		32,431	67,751
Restricted funds		12,032	17,788
TOTAL FUNDS		44,463	85,539

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

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

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.

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	150	150
	<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	9	8
	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	90,610	103,560	194,170
Other trading activities	119,434	-	119,434
Total	<u>210,044</u>	<u>103,560</u>	<u>313,604</u>
EXPENDITURE ON			
Raising funds	59,974	570	60,544
Charitable activities			
Service Delivery	92,414	35,578	127,992
Other	-	3,760	3,760
Support Costs	12,076	80,650	92,726
Total	<u>164,464</u>	<u>120,558</u>	<u>285,022</u>
NET INCOME/(EXPENDITURE)	45,580	(16,998)	28,582
Other recognised gains/(losses)			
Actuarial gains/(losses) on defined benefit schemes	1,943	(1,943)	-
Net movement in funds	47,523	(18,941)	28,582
RECONCILIATION OF FUNDS			
Total funds brought forward	20,228	36,729	56,957
TOTAL FUNDS CARRIED FORWARD	<u>67,751</u>	<u>17,788</u>	<u>85,539</u>

9. TANGIBLE FIXED ASSETS

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

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

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
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:

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

12. LEASING AGREEMENTS

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

	31.3.24	30.3.23
	£	£
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

	Unrestricted fund	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
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 £
Unrestricted funds				
General fund	67,751	8,200	(43,520)	32,431
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	249,406	(241,206)	8,200
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	20,228	47,523	67,751
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	210,044	(164,464)	1,943	47,523
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	20,228	55,723	(43,520)	32,431
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	459,450	(405,670)	1,943	55,723
Restricted funds				
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>
TOTAL FUNDS	<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.

**Notes to the Financial Statements - continued
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

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts and donations	39,684	34,955
Gift aid	-	2,214
Legacies	-	4,000
Grants	88,647	106,019
Lotteries	45,729	46,982
	<hr/>	<hr/>
	174,060	194,170
Other trading activities		
Fundraising events	151,813	118,934
Nursery income	11,201	500
	<hr/>	<hr/>
	163,014	119,434
Total incoming resources	<hr/>	<hr/>
	337,074	313,604
EXPENDITURE		
Raising donations and legacies		
Advertising	2,986	1,697
Event costs	67,164	47,057
Fundraising equipment	16,231	11,790
	<hr/>	<hr/>
	86,381	60,544
Charitable activities		
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
	<hr/>	<hr/>
	277,603	210,686
Support costs		
Finance		
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

	2024 £	2023 £
Finance		
Governance costs		
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>
Net (expenditure)/income	<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