

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2025
for
Central Cheshire Buddy Scheme**

Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

Central Cheshire Buddy Scheme

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for the Year Ended 31 March 2025**

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Central Cheshire Buddy Scheme

Report of the Trustees for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1160519

Principal address

1A Nevis Drive
Woolstanwood
Crewe
Cheshire
CW2 8UH

Trustees

Mrs A Triner
Mrs A Williams
Mrs D Murray
Mrs H Spencer
Mr S Lawley
Mr J Edwards

Independent examiner

David William Buxton BSc (Jt Hons) FCA
Fellow of the ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To preserve and protect the health and well being of children and young people with disabilities (up to the age of 25), their families and carers living in Cheshire and the surrounding area, the provision of leisure activities and respite opportunities which are in the interest of social welfare and designated to improve their conditions of life.

Central Cheshire Buddy Scheme (CCBS) is a small local charity with 5 staff (2 full time and 3 sessional workers), 15 volunteers (of which 10 are active) and 6 trustees.

CCBS currently run 7 activity clubs a week supporting 98 disabled children, 22 disabled young people (aged 18-25years), 15 sibling young carers and 5 families in crisis.

In 2024-2025, the total number children and young people supported by CCBS remained at 100. In this financial period CCBS provided 4 residential breaks for a total of 47 children, sibling carers and young people. These were all 3 day residential breaks to Play Away in Yorkshire, Adventure Centre in Isle of Man and Blackpool.

Central Cheshire Buddy Scheme

Report of the Trustees for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In June 2023-end May 2025 CCBS secured 2 years funding from the Health Lottery of £19,000 per annum. This has enabled our Young Explorers group to access a number of activities including volunteering at Chester Zoo, social farm, Sunflower farm, Ellesmere boat museum, Anderton boat lift to develop essential life skills, increasing confidence and self-esteem.

A Grant of £15,742 was received from Cheshire East Early Help team to support 4 activity clubs. Cheshire East Culture also provided £5,420 for an art project. The Cheshire East Summer HAF programme provided £5,000, and Cheshire West HAF programme £1,682.

Restricted funds for activities were secured through the Cheshire Community Foundation for Best Days Out (£4,455) and Bentley Motors for Adventure Buddies (£5,810). Avanti (£13,140) and CRP (£2,000) for train travel / travel training; trips were made to Blackpool, Liverpool, Manchester, Birmingham and Shrewsbury. Bailey Thomas (£4,000) and David Solomon (£912) to support young people with learning disabilities.

Funding also received from Making Spaces carers hub for sibling young carers £4,395, Co-Op £5,500 (Splash club), Remembering Nell Foundation £2,680, AO £2,502.49, Police and Crime Commissioner £996, Charities Trust £850, Tiger Trailers £373, Rock Choir £308.70, Tesco £500, donation/funeral collection £445.

FINANCIAL REVIEW

Reserves policy

Central Cheshire Buddy Scheme's trustees have examined the charity's requirement for reserves in light of the main risks to the organisation. Trustees are committed to developing a level of reserves (6- 9 months expenditure) that enables the organisation to meet foreseen and unforeseen financial circumstances including, any potential redundancies if we were to close, cash flow difficulties owing to the cost of living crisis, delayed payments or withdrawal of funding at short notice. Trustees are happy that, with good financial controls in place, including monthly management account information, this situation is under control.

David Buxton FCA of Buxton Accounting LLP, Chartered Accountants and Business Advisers, was appointed as the charity's Independent Examiner.

The charity's income in the year was £140,598 (2024: £125,982). After expenditure of £156,883 (2024: £160,916) a deficit of £15,588 (2024: £34,182) is reported. General Reserves carried forward amounted to £84,294 (2024: £99,882).

FUTURE DEVELOPMENTS

CCBS will continue to support children and young people with disabilities and their families in the geographical area of Cheshire East through activity clubs, trips, days out and residential breaks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable trust managed by 6 Trustees who oversee the running of CCBS. The trustees meet once every quarter (4 times a year) to discuss and review the operations of the organisation.

Each year the Trustees review the policies and procedures of CCBS.

Management of risk is considered at Trustee and management meetings and steps are taken to mitigate as appropriate. These are kept under regular review.

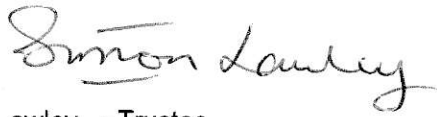
Procedures are in place for authorisation of transactions, contracts and projects. Safeguarding is always discussed at Trustee meetings and a review of safeguarding policies and procedures is conducted annually and submitted to Cheshire East Council.

All staff are DBS checked and volunteers received both safeguarding and first aid training in this year. CCBS employs 5 members of staff; 2 full time, 3 part time (18-32hrs) including 3 session staff (8hrs a month), and 19 volunteers aged 15-60 years. The Trustees meet regularly with staff, volunteers, beneficiaries and local businesses. They are also involved in some of the activities and trips.

Central Cheshire Buddy Scheme

**Report of the Trustees
for the Year Ended 31 March 2025**

Approved by order of the board of trustees on 25 November 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Simon Lawley', written in a cursive style.

Mr S Lawley - Trustee

**Independent Examiner's Report to the Trustees of
Central Cheshire Buddy Scheme**

I report on the accounts for the year ended 31 March 2025, which are set out on pages five to twelve.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



David William Buxton BSc (Jt Hons) FCA
Fellow of the ICAEW
Buxton Accounting LLP
Chartered Accountants
98 Middlewich Road
Northwich
Cheshire
CW9 7DA

25 November 2025

Central Cheshire Buddy Scheme

**Statement of Financial Activities
for the Year Ended 31 March 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		110,281	30,317	140,598	125,982
Other incoming resources		697	-	697	753
RESOURCES EXPENDED					
Charitable activities					
Grants made		15,040	30,317	45,357	36,079
Employee costs		<u>111,526</u>	<u>-</u>	<u>111,526</u>	<u>124,837</u>
Total resources expended		<u>126,566</u>	<u>30,317</u>	<u>156,883</u>	<u>160,916</u>
NET INCOMING/(OUTGOING) RESOURCES					
		(15,588)	-	(15,588)	(34,182)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>99,882</u>	<u>-</u>	<u>99,882</u>	<u>134,064</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>84,294</u></u>	<u><u>-</u></u>	<u><u>84,294</u></u>	<u><u>99,882</u></u>

The notes form part of these financial statements

Central Cheshire Buddy Scheme

Balance Sheet At 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	Total 2024 funds £
FIXED ASSETS					
Tangible assets	4	12,029	-	12,029	16,039
CURRENT ASSETS					
Cash at bank and in hand		73,765	-	73,765	85,283
CREDITORS					
Amounts falling due within one year	5	(1,500)	-	(1,500)	(1,440)
NET CURRENT ASSETS		<u>72,265</u>	<u>-</u>	<u>72,265</u>	<u>83,843</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>84,294</u>	<u>-</u>	<u>84,294</u>	<u>99,882</u>
NET ASSETS		<u>84,294</u>	<u>-</u>	<u>84,294</u>	<u>99,882</u>
FUNDS	6				
Unrestricted funds:					
General fund				84,294	99,882
Restricted funds:				-	-
TOTAL FUNDS				<u>84,294</u>	<u>99,882</u>

The financial statements were approved by the Board of Trustees on 25 November 2025 and were signed on its behalf by:



Mr S Lawley -Trustee

Central Cheshire Buddy Scheme

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Tangible fixed assets

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

Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

Taxation

The charity is exempt from 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. 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.

Central Cheshire Buddy Scheme

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

3. STAFF COSTS

	2025 £	2024 £
Wages and salaries	102,604	109,564
Social security costs	5,576	5,955
Other pension costs	3,346	3,573
	<u>111,526</u>	<u>119,092</u>

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

	2025	2024
Employees	<u>5</u>	<u>6</u>

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

4. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024 and 31 March 2025	<u>38,018</u>	<u>1,197</u>	<u>39,215</u>
DEPRECIATION			
At 1 April 2024	21,979	1,197	23,176
Charge for year	<u>4,010</u>	<u>-</u>	<u>4,010</u>
At 31 March 2025	<u>25,989</u>	<u>1,197</u>	<u>27,186</u>
NET BOOK VALUE			
At 31 March 2025	<u>12,029</u>	<u>-</u>	<u>12,029</u>
At 31 March 2024	<u>16,039</u>	<u>-</u>	<u>16,039</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	<u>1,500</u>	<u>1,440</u>

6. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	99,882	(15,588)	84,294
TOTAL FUNDS	<u>99,882</u>	<u>(15,588)</u>	<u>84,294</u>

Central Cheshire Buddy Scheme
Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,978	(126,566)	(15,588)
Restricted funds			
Bailey Thomas Fund	4,000	(4,000)	-
Best Days Out	4,455	(4,455)	-
Bentley Motors for Adventure Buddies	5,810	(5,810)	-
Avanti	13,140	(13,140)	-
CRP	2,000	(2,000)	-
David Soloman	912	(912)	-
	30,317	(30,317)	-
TOTAL FUNDS	<u>141,295</u>	<u>(156,883)</u>	<u>(15,588)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted Funds			
General fund	134,064	(34,182)	99,882
TOTAL FUNDS	<u>134,064</u>	<u>(34,182)</u>	<u>99,882</u>

Central Cheshire Buddy Scheme

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

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	84,007	(118,189)	(34,182)
Restricted funds			
Best Days Out	2,000	(2,000)	-
Bentley Motors for Adventure Buddies	4,986	(4,986)	-
Health Lottery	19,000	(19,000)	-
Chester Zoo Project	2,370	(2,370)	-
NHS Health and Well-Being Fund	7,500	(7,500)	-
Cheshire East Council Cost of Living Fund	6,872	(6,872)	-
	42,728	(42,728)	-
TOTAL FUNDS	126,735	(160,917)	(34,182)

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	134,064	(49,770)	84,294
TOTAL FUNDS	134,064	(49,770)	84,294

Central Cheshire Buddy Scheme

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

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	194,985	(244,755)	(49,770)
Restricted funds			
Bailey Thomas Fund	4,000	(4,000)	-
Best Days Out	6,455	(6,455)	-
Bentley Motors for Adventure Buddies	10,796	(10,796)	-
Health Lottery	19,000	(19,000)	-
Chester Zoo Project	2,370	(2,370)	-
NHS Health and Well-Being Fund	7,500	(7,500)	-
Cheshire East Council Cost of Living Fund	6,872	(6,872)	-
Avanti	13,140	(13,140)	-
CRP	2,000	(2,000)	-
David Soloman	912	(912)	-
	<u>73,045</u>	<u>(73,045)</u>	<u>-</u>
TOTAL FUNDS	<u>268,030</u>	<u>(317,800)</u>	<u>(49,770)</u>

Central Cheshire Buddy Scheme

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
INCOMING RESOURCES		
Voluntary income		
Donations and legacies	140,598	125,982
Other incoming resources		
Bank interest received	<u>697</u>	<u>753</u>
Total incoming resources	141,295	126,735
RESOURCES EXPENDED		
Charitable activities		
Other expenditure	1,083	626
Grants made	<u>27,150</u>	<u>20,937</u>
	28,233	21,563
Employee costs		
Wages and salaries	102,604	109,564
Employer's National Insurance	5,576	5,955
Pensions	<u>3,346</u>	<u>3,573</u>
	111,526	119,092
Support costs		
Management		
Training expenses	-	370
Temporary staff costs	<u>813</u>	<u>318</u>
	813	688
Other		
Vehicle fuel costs	5,520	7,354
Vehicle licence and insurance	2,104	2,057
Vehicle maintenance	550	466
Travel and subsistence	192	181
Motor vehicle depreciation	4,010	5,346
Computer equipment depreciation	<u>-</u>	<u>399</u>
	12,376	15,803
General administrative costs		
Postage and couriers	-	29
Printing and stationery	452	400
Sundry expenses	1,100	731
Telephone, fax and broadband	84	195
Uniforms	<u>173</u>	<u>507</u>
	1,809	1,862

This page does not form part of the statutory financial statements

Central Cheshire Buddy Scheme

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

	2025 £	2024 £
Legal and professional fees		
Accountancy and bookkeeping	<u>2,126</u>	<u>1,909</u>
Total resources expended	156,883	160,917
	<hr/>	<hr/>
Net expenditure	<u>(15,588)</u>	<u>(34,182)</u>

