CHLOE & LIAM TOGETHER FOREVER TRUST

England & Wales · Charity number 1178806

Details

Status	Registered
Legal form	CIO
Registered	2018-06-15
Register	View on the Charity Commission register

Contact

Address	Chloe and Liam Together 4ever Trust c/o KP Simpson 172-174 Albert Road Jarrow Tyne And Wear NE32 5JA
Phone	00000000000
Email	candltft@gmail.com
Website	http://togetherforevertrust.co.uk/

Activities

Objects: TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE THROUGH: (A) THE PROVISION OF ASSISTING IN COMMUNITY AND INDIVIDUAL PARTICIPATION IN:(I) RECREATIONAL AND LEISURE TIME ACTIVITIES; AND (II) PERFORMING ARTS; WITH SUCH ASSISTANCE PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE; (B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS; (C) TO ACT AS A RESOURCE FOR YOUNG PEOPLE UP TO THE AGE OF 30 LIVING IN NORTH –EAST ENGLAND BY PROVIDING SUPPORT AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL, PERFORMANCE AND OTHER ACTIVITIES AS A MEANS OF: (I) ADVANCING EDUCATION; (II) RELIEVING UNEMPLOYMENT; (III) PROVIDING RECREATIONAL, PERFORMANCE AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS; AND (D) ANY OTHER PROGRAMME OF ASSISTANCE WHICH, IN THE ABSOLUTE DISCRETION OF THE TRUSTEES, WOULD SERVE THE OBJECTS AFOREMENTIONED.

Activities: The Chloe & Liam Together Forever Trust raises money from events and gives grants to support young people living in North East England to reach their potential, in the fields of Sport & Performance, by assisting with costs for auditions, exams, coaching qualifications, equipment, or travel expenses, at the beginning of their careerApplications form on website http://togetherforevertrust.co.uk

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Durham
- Gateshead
- Newcastle Upon Tyne City
- North Tyneside
- Northumberland
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£189,343	£182,186	-	-
2024-12-31	£152,717	£153,547	-	-
2023-12-31	£121,919	£131,003	-	-
2022-12-31	£121,260	£121,890	-	-
2021-12-31	£72,409	£39,634	-	-
2020-12-31	£57,281	£68,737	-	-

Trustees

Name	Role	Appointed
ANDREW JAMES POTTS FCPAATT		2017-10-04
CAROLINE CURRY		2017-10-04
LISA RUTHERFORD		2017-10-04
Lisa Nightingale		2020-02-05
MARK RUTHERFORD		2017-10-04
MICHAEL WILKINSON		2017-10-04
Nigel Gavin Begg		2019-07-17
WILLIAM JOSEPH DRYDEN		2017-10-04

Accounts

Chloe & Liam
Together Forever Trust

Registered Charity Number 1178806

Trustees' Annual Report and Financial Statements

For the year ended 31 December 2025

Chloe & Liam Together Forever Trust

Contents

For the year ended 31 December 2025

Chloe & Liam Together Forever Trust

Reference and Administrative Details

For the year ended 31 December 2025

Charity name	Chloe & Liam Together Forever Trust
Registered charity number	1178806 (England and Wales)
Constitution	Charitable Incorporated Organisation reference CE014342 governed by its constitution established 15 June 2018
Principal office	c/o KP Simpson Ltd, 172 Albert Road, Jarrow, Tyne and Wear, NE32 5JA
Independent examiner	KP Simpson Ltd, Chartered Certified Accountants, 172–174 Albert Road, Jarrow, Tyne and Wear, NE32 5JA

Trustees

The trustees who served during the year and up to the date of approval of this report were:

Chloe & Liam Together Forever Trust

Trustees' Annual Report

For the year ended 31 December 2025

The trustees present their annual report together with the financial statements of the charity for the year ended 31 December 2025. The trustees confirm that the annual report and financial statements comply with current statutory requirements, the requirements of the charity's governing document and 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) (the Charities SORP).

Objectives and activities

The objects of the charity are to advance in life and help young people through:

- the provision of assistance in community and individual participation in recreational and leisure time activities and the performing arts, with such assistance provided in the interests of social welfare and designed to improve their conditions of life;
- providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;
- acting as a resource for young people up to the age of 30 living in North East England by providing support and assistance and organising programmes of physical, educational, performance and other activities as a means of advancing education, relieving unemployment, and providing recreational, performance and leisure time activity in the interests of social welfare for people in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances, with a view to improving their conditions of life; and
- any other programme of assistance which, in the absolute discretion of the trustees, would serve the objects aforementioned.

Public benefit

The trustees have complied with their duty under section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. The trustees consider that the activities described in this report, in particular the provision of bursaries and support to young people across North East England in sport and the performing arts, are undertaken for the public benefit.

Achievements and performance

The Trust continues to deliver on its core objective of supporting young people (up to age 30) across North East England and beyond to pursue their dreams in the areas of sport and performance.

To the end of December 2025, the trustees and the Trust's supporters continued to grow annual fundraising, achieving a 25% increase on 2024. This has been achieved through a number of additional fundraising events and an increasing number of partnerships with corporate organisations including SA, Newcastle College, Northumbria University and Arts North. Annual support is provided by the charity to individual bursary recipients associated with these organisations, who in turn generously support the charity's fundraising efforts as far as possible.

The trustees are looking to collaborate closely with Northumbria University to secure external grant funding for specific projects, such as coaching and mentoring schemes to be delivered alongside the University on a rolling basis, in order to help even more people across the region and beyond in memory of Chloe and Liam.

Plans for future periods

The trustees have set an ambitious target to raise £250,000 in commemoration of the 10th anniversary of the Trust. To support this, two additional trustees have been appointed and an additional fundraising committee has been established to expand the capacity needed to create and run fundraising events. The trustees intend to continue to expand this committee. The trustees are also increasingly looking to secure corporate sponsorship to further reduce the costs associated with fundraising, and all trustees will be actively targeting increased corporate sponsorship going forward.

Financial review

Total income for the year was £189,343 (2024: £152,717) and total expenditure was £182,186 (2024: £153,546), resulting in net income of £7,157 (2024: net expenditure of £829). Grants and bursaries awarded to beneficiaries increased to £133,506 (2024: £93,914), an increase of 42%, reflecting the growth in fundraising. Total funds at 31 December 2025 were £245,031 (2024: £237,874), all of which are unrestricted.

Reserves policy

The trustees review the level of reserves annually. Free reserves at 31 December 2025 (unrestricted funds excluding tangible fixed assets) were £244,029, equivalent to approximately 16 months of annual expenditure. The trustees consider it appropriate to hold reserves at this level.

Structure, governance and management

The charity is governed by its constitution established on 15 June 2018. The method of appointment and election of trustees is fully detailed in the constitution. The trustees give their time freely and receive no remuneration or other financial benefit from the charity (see note 5).

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing the financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity, and which enable them to ensure that the financial statements comply with the Charities Act 2011, the charity's constitution and the Charities SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 23 June 2026 and signed on their behalf by:

____

Richard Clark — Chairman

Chloe & Liam Together Forever Trust

Independent Examiner's Report to the Trustees

For the year ended 31 December 2025

I report to the trustees on my examination of the accounts of Chloe & Liam Together Forever Trust ('the charity') for the year ended 31 December 2025, which are set out on pages 6 to 10.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

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On behalf of KP Simpson Ltd, 172 Albert Road, Jarrow, Tyne and Wear, NE32 5JA

Date: 23rd June 2026

Chloe & Liam Together Forever Trust

Statement of Financial Activities

For the year ended 31 December 2025

(incorporating the Income and Expenditure Account)

	Notes	Unrestricted funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and fundraising income	2	186,947	149,640
Investment income — bank interest		2,396	3,077
Total income		**189,343**	**152,717**
Expenditure on:			
Raising funds	3	(43,996)	(56,626)
Charitable activities	4	(138,190)	(96,920)
Total expenditure		**(182,186)**	**(153,546)**
Net income / (expenditure)		**7,157**	**(829)**
Total funds brought forward		237,874	238,703
Total funds carried forward	11	**245,031**	**237,874**

All income and expenditure derive from continuing activities. All funds are unrestricted (note 1.7); there were no restricted or endowment funds in either year. There are no recognised gains or losses other than those shown above, and accordingly no separate statement of total recognised gains and losses is presented. The notes on pages 8 to 10 form part of these financial statements.

Chloe & Liam Together Forever Trust

Balance Sheet as at 31 December 2025

For the year ended 31 December 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	7	1,002	2,005
Current assets			
Stocks	8	1,000	1,000
Debtors	9	—	119
Cash at bank and in hand		243,644	234,751
		244,644	235,870
Creditors: amounts falling due within one year	10	(615)	(1)
Net current assets		**244,029**	**235,869**
Total assets less current liabilities		**245,031**	**237,874**
Net assets		**245,031**	**237,874**
Funds of the charity			
Unrestricted funds	11	245,031	237,874
Total charity funds		**245,031**	**237,874**

The trustees consider that the charity is entitled to exemption from audit under section 144(2) of the Charities Act 2011, and that an independent examination under section 145 of that Act is required. The trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

Approved by the trustees on 23 June 2026 and signed on their behalf by:

____

Richard Clark — Chairman

The notes on pages 8 to 10 form part of these financial statements.

Chloe & Liam Together Forever Trust

Notes to the Financial Statements

For the year ended 31 December 2025

1. Accounting policies

1.1 Basis of preparation. The financial statements have been prepared under the historical cost convention in accordance with 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, including Section 1A for small entities) and the Charities Act 2011. The charity is a public benefit entity as defined by FRS 102.

1.2 Going concern. The trustees consider there are no material uncertainties about the charity's ability to continue as a going concern, having regard to the level of reserves held and the charity's continuing fundraising performance.

1.3 Income. Income is recognised when the charity is legally entitled to it, receipt is probable and the amount can be measured reliably. Donations and fundraising income are recognised on receipt. Grants receivable are recognised when the conditions for receipt have been met. Investment income comprises bank interest and is recognised on a receivable basis.

1.4 Expenditure. Expenditure is recognised on an accruals basis once there is a legal or constructive obligation to make a payment. Expenditure on raising funds comprises the costs of fundraising events, event entries and the cost of goods and materials used in fundraising activities. Expenditure on charitable activities comprises grants and bursaries awarded to beneficiaries, together with the support costs of delivering those activities. Grants and bursaries are recognised when the award is communicated to the beneficiary and any conditions of payment are within the charity's control. Support and governance costs are not apportioned to raising funds on the grounds of materiality and are included within charitable activities.

1.5 Tangible fixed assets and depreciation. Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided to write off the cost of assets, less estimated residual value, over their expected useful lives: computer equipment — 33% straight line.

1.6 Stocks. Stocks of materials are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

1.7 Fund accounting. Unrestricted funds are available for use at the discretion of the trustees in furtherance of the objects of the charity. None of the funds received by the charity are restricted funds with specified purposes of use; all funds held in both years are unrestricted.

1.8 Taxation. The charity is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Donations and fundraising income

	2025 £	2024 £
Donations and fundraising income	186,947	149,640

3. Expenditure on raising funds

	2025 £	2024 £
Cost of goods and materials for fundraising	8,174	9,500
Great North Run entries	17,762	14,625
Event costs	18,060	32,501
Total	**43,996**	**56,626**

4. Expenditure on charitable activities

	2025 £	2024 £
Grants and bursaries to individuals	133,506	93,914
Support costs (note 4.1)	4,684	3,006
Total	**138,190**	**96,920**

4.1 Support costs. Support costs comprise: travel £963 (2024: £nil); insurance £146 (2024: £nil); printing, postage and stationery £1,101 (2024: £1,257); subscriptions £562 (2024: £515); bank and credit card charges £60 (2024: £92); depreciation £1,002 (2024: £1,002); and sundry expenses £850 (2024: £140).

5. Trustees' remuneration and expenses

No trustee received any remuneration or other benefit from the charity during the year (2024: £nil). No trustee was reimbursed expenses during the year (2024: £nil)

6. Staff costs

The charity had no employees during the year (2024: none). All activities are undertaken by the trustees and volunteers

7. Tangible fixed assets

	Computer equipment £
Cost	
At 1 January 2025 and 31 December 2025	3,007
Depreciation	
At 1 January 2025	1,002
Charge for the year [TBC — £1 difference vs expenditure analysis]	1,003
At 31 December 2025	2,005
Net book value	
At 31 December 2025	**1,002**
At 31 December 2024	2,005

8. Stocks

	2025 £	2024 £
Materials	1,000	1,000

9. Debtors

	2025 £	2024 £
Amounts due within one year — card account	—	119

10. Creditors: amounts falling due within one year

	2025 £	2024 £
Credit Card account	615	1

11. Movement in funds

	At 1 Jan 2025 £	Net income £	At 31 Dec 2025 £
Unrestricted general fund	237,874	7,157	245,031

The unrestricted general fund represents the free funds of the charity which are not designated for particular purposes.

12. Related party transactions

There were no related party transactions requiring disclosure in either year

CHLOE & LIAM TOGETHER FOREVER TRUST

England & Wales - Charity number 1178806

Accounts

Registered number: CE014342

CHLOE & LIAM TOGETHER FOREVER TRUST
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

kp simpson

certified public accountants

Contents

Chloe & Liam Together Forever Trust
Company Information
For The Year Ended 31 December 2024

Charity Number	1178806
Registered Office	c/o KP Simpson Ltd 172 Albert Road Jarrow Tyne and Wear NE32 5JA
Accountants	KP Simpson Ltd Certified Public Accountants 172-174 Albert Road Jarrow NE32 5JA
Trustees	Lisa Rutherford Mark Rutherford Caroline Curry William Dryden Nigel Begg Ray Spencer - resigned Lisa Nightingale Mike Wilkinson Andrew Potts

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021.
The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS 102)

Chloe and Liam Together Forever Trust

To advance in life and help young people through:

(a) the provision of assisting in community and individual participation in:
(i) recreational and leisure time activities; and
(ii) performing arts; with such assistance provided in the interest of social welfare, designed to improve their conditions of life;

(b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(c) to act as a resource for young people up to the age of 30 living in north –east england by providing support and assistance and organising programmes of physical, educational, performance and other activities as a means of:
(i) advancing education;
(ii) relieving unemployment;
(iii) providing recreational, performance and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons; and

(d) any other programme of assistance which, in the absolute discretion of the trustees, would serve the objects aforementioned.

Governing document

The charity is governed by its constitution established on 15th June 2018

Method of appointment or election of the trustees

The method of appointment and election of its trustees is fully detailed in its constitution

Chloe & Liam Together Forever Trust
Charity No. CE014342
Trustee's Report For The Year Ended 31 December 2024

Statement of Trustee's Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees t prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charities transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The trustees acting on behalf of the charity in the year were as follows:

Lisa Rutherford
Mark Rutherford
Caroline Curry
William Dryden
Nigel Begg
Ray Spencer – resigned
Lisa Nightingale
Mike Wilkinson
Andrew Potts

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime

Approved by the trustees on 10th June 2025 and signed on its behalf by

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, and that an independent examiners report is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of Independent Examiners Report

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts.
The planning and conduct of an audit goes beyond the limited assurances than an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that, in any material respect, the requirements to:

- Keep accounting records in accordance with s130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act

Have not been met; or

2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

On behalf of KP Simpson Ltd
172 Albert Road
Jarrow
Tyne and Wear
NE32 5JA

Chloe & Liam Together Forever Trust
Profit and Loss Account
For The Year Ended 31 December 2024

	Notes	2024	2023
		£	£
TURNOVER		**149,640**	**119,544**
Cost of sales		(9,500)	(5,135)
GROSS PROFIT		**140,140**	**114,409**
Administrative expenses		(144,047)	(125,868)
OPERATING LOSS		**(3,907)**	**(11,459)**
Other interest receivable and similar income		3,077	2,375
LOSS FOR THE FINANCIAL YEAR		(830)	(9,084)

The notes on pages 6 to 7 form part of these financial statements.

Chloe & Liam Together Forever Trust
Balance Sheet
As At 31 December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible Assets	4		2,005		-
			2,005		**-**
CURRENT ASSETS					
Stocks	5	1,000		3,500	
Debtors	6	119		-	
Cash at bank and in hand		234,751		235,203	
		235,870		**238,703**	
Creditors: Amounts Falling Due Within One Year	7	**(1)**		**-**	
NET CURRENT ASSETS (LIABILITIES)			**235,869**		**238,703**
TOTAL ASSETS LESS CURRENT LIABILITIES			**237,874**		**238,703**
NET ASSETS			**237,874**		**238,703**
Profit and Loss Account			237,874		238,703
UNRESTRICTED FUNDS			**237,874**		**238,703**

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
On behalf of the board

Date

The notes on pages 6 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

1.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Fund accounting

None of the funds received by the charity are restricted funds with specified purposes of use. All income generated is non restricted funds

4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	33% straight line

4.1 Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 January 2024	-
Additions	3,007
As at 31 December 2024	3,007
Depreciation	
As at 1 January 2024	-
Provided during the period	1,002
As at 31 December 2024	1,002
Net Book Value	
As at 31 December 2024	2,005
As at 1 January 2024	-

5. Stocks

	2024	2023
	£	£
Materials	1,000	3,500

6. Debtors

	2024	2023
	£	£
Due within one year		
Barclaycard	119	-

Chloe & Liam Together Forever Trust
Trading Profit and Loss Account
For The Year Ended 31 December 2024

	2024		2023	
	£	£	£	£
TURNOVER				
Donations received		148,386		117,735
Sale of goods		1,254		1,809
		149,640		119,544
COST OF SALES				
Opening stock - materials	3,500		3,500	
Purchases	7,000		5,135	
Closing stock - materials	(1,000)		(3,500)	
		(9,500)		(5,135)
GROSS PROFIT		140,140		114,409
Administrative Expenses				
Disbursements	93,914		106,174	
Insurance	-		146	
Printing, postage and stationery	1,257		-	
Great North Run entry	14,625		12,667	
Event costs	32,501		6,307	
Subscriptions	515		515	
Bank charges	60		60	
Credit card charges	32		-	
Depreciation of computer equipment	1,002		-	
Sundry expenses	141		(1)	
		(144,047)		(125,868)
OPERATING LOSS		**(3,907)**		**(11,459)**
Other interest receivable and similar income				
Bank interest receivable	3,077		2,375	
		3,077		2,375
LOSS FOR THE FINANCIAL YEAR		(830)		(9,084)

CHLOE & LIAM TOGETHER FOREVER TRUST

England & Wales - Charity number 1178806

Accounts

Registered number: 1178806

CHLOE & LIAM TOGETHER FOREVER TRUST
TRUSTEES REPORT AND
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FOR THE YEAR ENDED 31 DECEMBER 2023

kp simpson

certified public accountants

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The trustees present their report with the financial statements of the charity for the year ended 31st December 2021.
The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS 102)

Chloe and Liam Together Forever Trust

To advance in life and help young people through:

(a) the provision of assisting in community and individual participation in:
(i) recreational and leisure time activities; and
(ii) performing arts; with such assistance provided in the interest of social welfare, designed to improve their conditions of life;

(b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(c) to act as a resource for young people up to the age of 30 living in north –east england by providing support and assistance and organising programmes of physical, educational, performance and other activities as a means of:
(i) advancing education;
(ii) relieving unemployment;
(iii) providing recreational, performance and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons; and

(d) any other programme of assistance which, in the absolute discretion of the trustees, would serve the objects aforementioned.

Governing document

The charity is governed by its constitution established on 15th June 2018

Method of appointment or election of the trustees

The method of appointment and election of its trustees is fully detailed in its constitution

Statement of Trustee's Responsibilities
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees t prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charities transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees
The trustees acting on behalf of the charity in the year were as follows:

Lisa Rutherford
Mark Rutherford
Caroline Curry
William Dryden
Nigel Begg
Ray Spencer
Lisa Nightingale
Mike Wilkinson
Andrew Potts

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime

Approved by the trustees on 2nd April 2024 and signed on its behalf by

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, and that an independent examiners report is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of Independent Examiners Report

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts.
The planning and conduct of an audit goes beyond the limited assurances than an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that, in any material respect, the requirements to:

- Keep accounting records in accordance with s130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act

Have not been met; or

2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

On behalf of KP Simpson Ltd
172 Albert Road
Jarrow
Tyne and Wear
NE32 5JA

Chloe & Liam Together Forever Trust
Profit and Loss Account
For The Year Ended 31 December 2023

	Notes	2023 £	2022 £
TURNOVER		**119,544**	**121,260**
Cost of sales		(5,135)	(5,383)
GROSS PROFIT		**114,409**	**115,877**
Administrative expenses		(125,868)	(117,535)
OPERATING LOSS		**(11,459)**	**(1,658)**
Other interest receivable and similar income		2,375	1,028
LOSS FOR THE FINANCIAL YEAR		(9,084)	(630)

The notes on page 6 form part of these financial statements.

Chloe & Liam Together Forever Trust
Balance Sheet
As At 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
CURRENT ASSETS					
Stocks	4	3,500		3,500	
Cash at bank and in hand		235,203		244,287	
		238,703		**247,787**	
NET CURRENT ASSETS (LIABILITIES)			**238,703**		**247,787**
TOTAL ASSETS LESS CURRENT LIABILITIES			**238,703**		**247,787**
NET ASSETS			**238,703**		**247,787**
Profit and Loss Account			238,703		247,787
UNRESTRICTED FUNDS			**238,703**		**247,787**

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The trustees have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.
The trustees acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.
On behalf of the board

02/04/2024

The notes on page 6 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

1.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Fund accounting

None of the funds received by the charity are restricted funds with specified purposes of use. All income generated is non restricted funds

3. Stocks

	2023	2022
	£	£
Materials	3,500	3,500

4. Controlling party

In the opinion of the trustees, the charity is not controlled by any single party

5. Related party transactions

During the year, there were no related party transactions.

6. Volunteers

The charity benefits greatly and place great value on the role played by its volunteers and fundraisers, as well as the expertise of its trustees

7. Employees

The charity does not employ any staff members

Chloe & Liam Together Forever Trust
Trading Profit and Loss Account
For The Year Ended 31 December 2023

	2023		2022	
	£	£	£	£
TURNOVER				
Donations received		117,735		116,386
Sale of goods		1,809		4,874
		119,544		121,260
COST OF SALES				
Opening stock - materials	3,500		5,000	
Purchases	5,135		3,883	
Closing stock - materials	(3,500)		(3,500)	
		(5,135)		(5,383)
GROSS PROFIT		114,409		115,877
Administrative Expenses				
Disbursements	106,174		111,786	
Insurance	146		146	
Great North Run entry	12,667		5,191	
Event costs	6,307		-	
Subscriptions	515		331	
Bank charges	60		81	
		(125,868)		(117,535)
OPERATING LOSS		**(11,459)**		**(1,658)**
Other interest receivable and similar income				
Bank interest receivable	2,375		1,028	
		2,375		1,028
DEFICIT FOR THE FINANCIAL YEAR		(9,084)		(630)

CHLOE & LIAM TOGETHER FOREVER TRUST

England & Wales - Charity number 1178806

Accounts

Registered number: 1178806

CHLOE & LIAM TOGETHER FOREVER TRUST
TRUSTEES REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

kp simpson

certified public accountants

Contents

Chloe & Liam Together Forever Trust
Company Information
For The Year Ended 31 December 2022

Charity Number	1178806
Registered Office	c/o KP Simpson Ltd 172 Albert Road Jarrow Tyne and Wear NE32 5JA
Accountants	KP Simpson Ltd Certified Public Accountants 172-174 Albert Road Jarrow NE32 5JA
Trustees	Lisa Rutherford Mark Rutherford Caroline Curry William Dryden Nigel Begg Ray Spencer Lisa Nightingale Mike Wilkinson Andrew Potts

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021.
The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company’s governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS 102)

Chloe and Liam Together Forever Trust

To advance in life and help young people through:

(a) the provision of assisting in community and individual participation in:
(i) recreational and leisure time activities; and
(ii) performing arts; with such assistance provided in the interest of social welfare, designed to improve their conditions of life;

(b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(c) to act as a resource for young people up to the age of 30 living in north –east england by providing support and assistance and organising programmes of physical, educational, performance and other activities as a means of:
(i) advancing education;
(ii) relieving unemployment;
(iii) providing recreational, performance and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons; and

(d) any other programme of assistance which, in the absolute discretion of the trustees, would serve the objects aforementioned.

Governing document

The charity is governed by its constitution established on 15th June 2018

Method of appointment or election of the trustees

The method of appointment and election of its trustees is fully detailed in its constitution

Chloe & Liam Together Forever Trust
Charity No. CE014342
Trustee's Report For The Year Ended 31 December 2022

Statement of Trustee's Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees t prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charities transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees
The trustees acting on behalf of the charity in the year were as follows:

Lisa Rutherford
Mark Rutherford
Caroline Curry
William Dryden
Nigel Begg
Ray Spencer
Lisa Nightingale
Mike Wilkinson
Andrew Potts

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime

Approved by the trustees on 26th June 2023 and signed on its behalf by

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, and that an independent examiners report is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of Independent Examiners Report

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts.
The planning and conduct of an audit goes beyond the limited assurances than an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that, in any material respect, the requirements to:

- Keep accounting records in accordance with s130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act

Have not been met; or

2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

On behalf of KP Simpson Ltd
172 Albert Road
Jarrow
Tyne and Wear
NE32 5JA

Chloe & Liam Together Forever Trust
Profit and Loss Account
For The Year Ended 31 December 2022

	Notes	2022 £	2021 £
TURNOVER		**121,260**	**72,401**
Cost of sales		(5,383)	(1,500)
GROSS PROFIT		**115,877**	**70,901**
Administrative expenses		(117,535)	(33,767)
OPERATING (LOSS)/PROFIT		**(1,658)**	**37,134**
Other interest receivable and similar income		1,028	8
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		**(630)**	**37,142**

The notes on page 6 form part of these financial statements.

Chloe & Liam Together Forever Trust
Balance Sheet
As at 31 December 2022

		2022		2021	
	Notes	**£**	**£**	**£**	**£**
CURRENT ASSETS					
Stocks	4	3,500		5,000	
Cash at bank and in hand		244,287		243,418	
		247,787		**248,418**	
Creditors: Amounts Falling Due Within One Year	5	**-**		**(1)**	
NET CURRENT ASSETS (LIABILITIES)			**247,787**		**248,417**
TOTAL ASSETS LESS CURRENT LIABILITIES			**247,787**		**248,417**
NET ASSETS			**247,787**		**248,417**
Profit and Loss Account			247,787		248,417
UNRESTRICTED FUNDS			**247,787**		**248,417**

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.
The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

26/06/2023
The notes on page 6 form part of these financial statements.

Chloe & Liam Together Forever Trust
Notes to the Financial Statements
For The Year Ended 31 December 20212

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

1.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Fund accounting

None of the funds received by the charity are restricted funds with specified purposes of use. All income generated is non restricted funds

3. Stocks

	2022	**2021**
	£	**£**
Stock - materials	3,000	5,000
	3,000	5,000

4. Creditors: Amounts Falling Due Within One Year

	2022	**2021**
	£	**£**
Trade creditors	1	1
	1	**1**

5. Controlling party

In the opinion of the trustees, the charity is not controlled by any single party

6. Related party transactions

During the year, there were no related party transactions.

7. Volunteers

The charity benefits greatly and place great value on the role played by its volunteers and fundraisers, as well as the expertise of its trustees

8. Employees

The charity does not employ any staff members

Chloe & Liam Together Forever Trust
Trading Profit and Loss Account
For The Year Ended 31 December 2022

	2022		2021	
	£	£	£	£
TURNOVER				
Donations received		116,386		70,396
Sale of goods		4,874		2,005
		121,260		**72,401**
COST OF SALES				
Opening stock - materials	5,000		4,000	
Purchases	3,883		2,500	
Closing stock - materials	(3,500)		(5,000)	
		(5,383)		**(1,500)**
GROSS PROFIT		**115,877**		**70,901**
Administrative Expenses				
Disbursements	116,977		33,168	
Insurance	146		-	
Printing, postage and stationery	-		57	
Bank charges	412		542	
		(117,535)		**(33,767)**
OPERATING (DEFICIT)/SURPLUS		**(1,658)**		**37,134**
Other interest receivable and similar income				
Bank interest receivable	1,028		8	
		1,028		**8**
(DEFICIT)/SURPLUS FOR THE FINANCIAL YEAR		**(630)**		**37,142**

Accounts

Registered number: CE014342

CHLOE & LIAM TOGETHER FOREVER TRUST
TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

KP Simpson

Contents

Charity Number	CE014342
Registered Office	c/o KP Simpson Ltd 172 Albert Road Jarrow Tyne and Wear NE32 5JA
Accountants	KP Simpson Ltd Certified Public Accountants 172 Albert Road Jarrow NE32 5JA
Trustees	Lisa Rutherford Mark Rutherford Caroline Curry William Dryden Nigel Begg Ray Spencer Lisa Nightingale Mike Wilkinson Andrew Potts

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021.
The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS 102)

Chloe and Liam Together Forever Trust

To advance in life and help young people through:

(a) the provision of assisting in community and individual participation in:
(i) recreational and leisure time activities; and
(ii) performing arts; with such assistance provided in the interest of social welfare, designed to improve their conditions of life;

(b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(c) to act as a resource for young people up to the age of 30 living in north –east england by providing support and assistance and organising programmes of physical, educational, performance and other activities as a means of:
(i) advancing education;
(ii) relieving unemployment;
(iii) providing recreational, performance and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons; and

(d) any other programme of assistance which, in the absolute discretion of the trustees, would serve the objects aforementioned.

Governing document

The charity is governed by its constitution established on 15th June 2018

Method of appointment or election of the trustees

The method of appointment and election of its trustees is fully detailed in its constitution

Statement of Trustee's Responsibilities
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees t prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charities transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees
The trustees acting on behalf of the charity in the year were as follows:

Lisa Rutherford
Mark Rutherford
Caroline Curry
William Dryden
Nigel Begg
Ray Spencer
Lisa Nightingale
Mike Wilkinson
Andrew Potts

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime

Approved by the trustees on 15th March 2022 and signed on its behalf by

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, and that an independent examiners report is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of Independent Examiners Report

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts.
The planning and conduct of an audit goes beyond the limited assurances than an independent examination can provide.
Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that, in any material respect, the requirements to:

- Keep accounting records in accordance with s130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act

Have not been met; or

2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

On behalf of KP Simpson Ltd
172 Albert Road
Jarrow
Tyne and Wear
NE32 5JA

Chloe & Liam Together Forever Trust
Profit and Loss Account
For The Year Ended 31 December 2021

	Notes	2021	2020
		£	£
TURNOVER		**72,401**	**57,281**
Cost of sales		(1,500)	(200)
GROSS PROFIT		**70,901**	**57,081**
Administrative expenses		(33,767)	(68,737)
OPERATING PROFIT/(LOSS)		**37,134**	**(11,656)**
Other interest receivable and similar income		8	68
PROFIT/(LOSS) FOR THE FINANCIAL YEAR		**37,142**	**(11,588)**

The notes on page 7 form part of these financial statements.

Chloe & Liam Together Forever Trust
Balance Sheet
As at 31 December 2021

		2021		2020	
	Notes	**£**	**£**	**£**	**£**
CURRENT ASSETS					
Stocks	3	5,000		4,000	
Cash at bank and in hand		243,418		207,276	
		248,418		**211,276**	
Creditors: Amounts Falling Due Within One Year	4	**(1)**		**(1)**	
NET CURRENT ASSETS (LIABILITIES)			**248,417**		**211,275**
TOTAL ASSETS LESS CURRENT LIABILITIES			**248,417**		**211,275**
NET ASSETS			**248,417**		**211,275**
Profit and Loss Account			248,417		211,275
UNRESTRICTED FUNDS			**248,417**		**211,275**

These financial statements have been prepared in compliance with FRS102, The Financial Reporting Standard applicable in the UK and the ROI, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS 102) (Charities SORP (FRS 102))

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustee's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The trustees acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

On behalf of the trustees

15/03/2022

The notes on page 7 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

1.3. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2. Fund accounting

None of the funds received by the charity are restricted funds with specified purposes of use. All income generated is non restricted funds

3. Stocks

	2021	2020
	£	£
Stock - materials	5,000	4,000
	5,000	4,000

4. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	1	1
	1	**1**

5. Controlling party

In the opinion of the trustees, the charity is not controlled by any single party

6. Related party transactions

During the year, there were no related party transactions.

7. Volunteers

The charity benefits greatly and place great value on the role played by its volunteers and fundraisers, as well as the expertise of its trustees

8. Employees

The charity does not employ any staff members

Chloe & Liam Together Forever Trust
Trading Profit and Loss Account
For The Year Ended 31 December 2021

	2021		2020	
	£	£	£	£
TURNOVER				
Donations received		70,396		56,539
Sale of goods		2,005		742
		72,401		**57,281**
COST OF SALES				
Opening stock - materials	4,000		4,200	
Purchases	2,500		-	
Closing stock - materials	(5,000)		(4,000)	
		(1,500)		**(200)**
GROSS PROFIT		**70,901**		**57,081**
Administrative Expenses				
Disbursements	33,168		67,826	
Insurance	-		446	
Printing, postage and stationery	57		-	
Bank charges	542		464	
Sundry expenses	-		1	
		(33,767)		**(68,737)**
OPERATING PROFIT/(LOSS)		**37,134**		**(11,656)**
Other interest receivable and similar income				
Bank interest receivable	8		68	
		8		**68**
SURPLUS / (DEFICIT) FOR THE FINANCIAL YEAR		**37,142**		**(11,588)**

CHLOE & LIAM TOGETHER FOREVER TRUST

England & Wales - Charity number 1178806

Accounts

Registered number: CE014342

CHLOE & LIAM TOGETHER FOREVER TRUST
TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Contents

Company Number	CE014342
Registered Office	c/o KP Simpson Ltd 172 Albert Road Jarrow Tyne and Wear NE32 5JA
Accountants	KP Simpson Ltd Certified Public Accountants 172-174 Albert Road Jarrow NE32 5JA
Trustees	Lisa Rutherford Mark Rutherford Caroline Curry William Dryden Nigel Begg Ray Spencer Lisa Nightingale Mike Wilkinson Andrew Potts

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020.
The trustees confirm that the annual report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS 102)

Chloe and Liam Together Forever Trust

To advance in life and help young people through:

(a) the provision of assisting in community and individual participation in:
(i) recreational and leisure time activities; and
(ii) performing arts; with such assistance provided in the interest of social welfare, designed to improve their conditions of life;

(b) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;

(c) to act as a resource for young people up to the age of 30 living in north –east england by providing support and assistance and organising programmes of physical, educational, performance and other activities as a means of:
(i) advancing education;
(ii) relieving unemployment;
(iii) providing recreational, performance and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, infirmity or disability, poverty or social and economic circumstances with a view to improving the conditions of life of such persons; and

(d) any other programme of assistance which, in the absolute discretion of the trustees, would serve the objects aforementioned.

Governing document

The charity is governed by its constitution established on 15th June 2018

Method of appointment or election of the trustees

The method of appointment and election of its trustees is fully detailed in its constitution

Statement of Trustee's Responsibilities
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees t prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the financial activities for that period. In preparing the financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charities transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees
The trustees acting on behalf of the charity in the year were as follows:

Lisa Rutherford
Mark Rutherford
Caroline Curry
William Dryden
Nigel Begg
Ray Spencer
Lisa Nightingale
Mike Wilkinson
Andrew Potts

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime

Approved by the trustees on 1st October 2021 and signed on its behalf by

____

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, and that an independent examiners report is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the General Directions given by the Charity commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of Independent Examiners Report

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts.
The planning and conduct of an audit goes beyond the limited assurances than an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair view' and my report is limited to those specific matters set out in the independent examiner's statement

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that, in any material respect, the requirements to:

- Keep accounting records in accordance with s130 of the 2011 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 act

Have not been met; or

2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

On behalf of KP Simpson Ltd
172 Albert Road
Jarrow
Tyne and Wear
NE32 5JA

Chloe & Liam Together Forever Trust
Profit and Loss Account
For The Year Ended 31 December 2020

	Notes	2020 £	2019 £
TURNOVER		**57,281**	**202,774**
Cost of sales		(200)	(11,512)
GROSS PROFIT		**57,081**	**191,262**
Administrative expenses		(68,737)	(127,064)
OPERATING (LOSS)/PROFIT		**(11,656)**	**64,198**
Other interest receivable and similar income		68	115
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		**(11,588)**	**64,313**

The notes on page 6 form part of these financial statements.

Chloe & Liam Together Forever Trust
Balance Sheet
As at 31 December 2020

		2020		2019	
	Notes	**£**	**£**	**£**	**£**
CURRENT ASSETS					
Stocks	3	4,000		4,200	
Cash at bank and in hand		207,276		218,663	
		211,276		**222,863**	
Creditors: Amounts Falling Due Within One Year	4	**(1)**		**-**	
NET CURRENT ASSETS (LIABILITIES)			**211,275**		**222,863**
TOTAL ASSETS LESS CURRENT LIABILITIES			**211,275**		**222,863**
NET ASSETS			**211,275**		**222,863**
			211,275		222,863
UNRESTRICTED' FUNDS			**211,275**		**222,863**

These financial statements have been prepared in compliance with FRS102, The Financial Reporting Standard applicable in the UK and the ROI, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and ROI (FRS 102) (Charities SORP (FRS 102))

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustee's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The trustees acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

On behalf of the trustees

01/10/2021

The notes on page 6 form part of these financial statements.

1. Accounting Policies
1.1. Basis of Preparation of Financial Statements
The financial statements are prepared under the historical cost convention and in accordance with the FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

1.2. Income
Income is recognised in the period in which it is received and the amount can be measured with certainty.
Voluntary income in the way of donations and gifts to the charity is included in full in the statement of Financial activities
Interest is included as and when received

1.3. Stocks and Work in Progress
Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

2. Fund accounting
None of the funds received by the charity are restricted funds with specified purposes of use. All income generated is non restricted funds

3. Stocks

	2020	2019
	£	£
Stock - materials	4,000	4,200
	4,000	4,200

5. Controlling party
In the opinion of the trustees, the charity is not controlled by any single party

6. Related party transactions
During the year, there were no related party transactions.

7. Volunteers
The charity benefits greatly and place great value on the role played by its volunteers and fundraisers, as well as the expertise of its trustees

8. Employees
The charity does not employ any staff members

Chloe & Liam Together Forever Trust
Statement of Financial Activities
For The Year Ended 31 December 2020

	2020		2019	
	£	£	£	£
TURNOVER				
Donations received		56,539		200,885
Sale of goods		742		1,889
		57,281		**202,774**
COST OF SALES				
Opening stock - materials	4,200		10,379	
Purchases	-		5,333	
Closing stock - materials	(4,000)		(4,200)	
		(200)		**(11,512)**
GROSS PROFIT		**57,081**		**191,262**
Administrative Expenses				
Disbursements	67,826		110,676	
Insurance	446		506	
Great North Run entry	-		5,150	
Event costs	-		10,495	
Bank charges	464		235	
Sundry expenses	1		2	
		(68,737)		**(127,064)**
OPERATING (LOSS)/PROFIT		**(11,656)**		**64,198**
Other interest receivable and similar income				
Bank interest receivable	68		115	
		68		**115**
(LOSS)/PROFIT FOR THE FINANCIAL YEAR		**(11,588)**		**64,313**