

LIVERPOOL CHICS

England & Wales · Charity number 1183634

Details

Status Registered

Legal form CIO

Registered 2019-05-29

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

Contact

Address Room 2B
Alder Hey Children's Hospital
East Prescott Road
Liverpool
L14 5AB

Phone 07816990070

Email elainelang67@gmail.com

Website www.chicsonline.org

Activities

Objects: THE RELIEF OF SICKNESS AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING PARTICULARLY THOSE YOUNG PERSONS RESIDENT WITHIN THE GREATER MERSEYSIDE AREA AND ITS NEIGHBOURHOOD WHO ARE SUFFERING FROM ANY FORM OF CANCER, LEUKAEMIA, AND ASSOCIATED DISEASES OR CONDITIONS, AND TO SUPPORT THE PARENTS AND FAMILIES OF SUCH YOUNG PEOPLE AS AFFECTED BY SUCH CONDITIONS.

Activities: The charity helps and supports families who have children with cancer.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** THE GREATER MERSEYSIDE AREA AND ITS NEIGHBOURHOOD
- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£60,649	£94,171	-	-
2024-05-31	£48,718	£99,215	-	-
2023-05-31	£50,675	£103,901	-	-
2022-05-31	£130,867	£128,458	-	-
2021-05-31	£41,322	£85,675	-	-

Trustees

Name	Role	Appointed
ELAINE LANG		2019-01-01
GRAHAM O'HAGAN		2019-01-01
Martin Culley		2019-01-01
Melanie Louise Allen		2019-01-01

LIVERPOOL CHICS

England & Wales - Charity number 1183634

Accounts

Liverpool CHICS

Charity No. 1183634

Trustees' Report and Unaudited Accounts

31 May 2025

Liverpool CHICS
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, herein present their report with the unaudited financial statements of the charity for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1183634

Registered Office

1 Ash Close
Ormskirk
Lancashire
L39 3PB

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

M.L. Allen
M. Culley
E. Lang
G. O'Hagan

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

OBJECTIVES AND ACTIVITIES

The relief of sickness and without prejudice to the generality of the foregoing particularly those young persons resident within the Greater Merseyside area and beyond who are treated on the Oncology Ward at Liverpool Alder Hey Childrens Hospital and diagnosed with any form of cancer, leukaemia, and associated diseases or conditions, and to support the parents and families of such young people as affected by such conditions.

The charitable incorporated organisation provides practical, emotional and social support to the children and their families who sign up as members of the charity.

All Liverpool CHICS trustees have considered and had regard to the guidance issued by the Charity Commission on public benefit.

Everyone involved with the running of Liverpool CHICS has had a child who has had cancer, and we feel this is an important USP for our charity.

ACHIEVEMENTS AND PERFORMANCE

Liverpool CHICS has continued to support children and their families in various ways during the year, fulfilling its aims and objectives. It has been an incredibly busy year with a variety of events but also a greater focus on fundraising.

Our support worker, Andre Cheminais, (known as Chem), bases himself on the Oncology Ward at Liverpool Alder Hey Children's Hospital, and, throughout this year, he signed up 58 new families across the whole of the Northwest, Wirral, North Wales and the Isle of Man areas. He offers support to all families and signposts to other charities and services that may be helpful to individual families. Chem also works very closely with the other charities on the ward, (Young Lives V's Cancer and Teenage Cancer Trust), to ensure families benefit from all resources that are available to them. This close partnership with the other charities has greatly benefitted our families and means families receive a more personalised service from Liverpool CHICS.

During the year we have held group-wide events at least once every month, ensuring that our families were able to get together regularly; in doing so the families have also been able to offer additional support to each other.

The social events throughout the year have included:

- Easter Party with great support from Bootle FC who supply the venue.
- Exclusive Odeon events for our families.
- Awesome Walls indoor climbing events.
- Christmas Party at Bootle FC.
- Family day at The Beatles Story at the Albert Dock.
- Pantomimes at Liverpool's Everyman Theatre.

FINANCIAL REVIEW

At the start of the period the charity held bank and cash balances of £157,221. By the end of the period £127,382 was held. Total funds of £130,985 comprised designated funds of £3,902 and general funds of £127,083.

Reserves are held of £60k as the charity remains cognisant of its ongoing commitment to future expenditure in funding the salary of its Family Support Co-ordinator, future accommodation expenditure and the future expenditure to maintain the charity's caravan.

The principal sources of funding are ongoing donations and fundraising activities.

The trustees have a risk management strategy which comprises an annual review of the principal risk and uncertainties that the charity faces; the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the main financial risk for the charity. A key element in the management of financial risk is a regular review of the available liquid funds to settle debts as they fall due, regular liaison with the bank and the active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks such as fire, health and safety of clients, and food hygiene. These risks are managed by ensuring that accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Liverpool CHICS is a charitable incorporated organisation (CIO) governed by its constitution dated 29th May 2019. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the CIO and there are currently 4 members.

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest serving one third of trustees retires each year and is able to offer themselves for re-election.

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend external training events where these will facilitate the undertaking of their role.

The board of trustees, which must have at least three members and has no maximum number of members, administers the charity.

One of our trustees is paid for administrative work carried out for the charity. None of the other trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no director received remuneration in the year for their work as a trustee. Details of trustees' expenses and related party transactions are disclosed in note 16 to the accounts.

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

The pay of the senior staff is reviewed annually and normally increased in accordance with at least inflation. In view of the nature of the charity, the trustees benchmark against pay levels in other organisations of a similar size run on a voluntary basis. The remuneration benchmark is the mid point of the range paid for similar roles adjusted for a weighting of up to 30% for other responsibilities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Liverpool CHICS
Trustees Annual Report

Signed on behalf of the board



G. O'Hagan
Trustee
26 March 2026

I report to the charity trustees on my examination of the financial statements of Liverpool CHICS for the year ended 31 May 2025 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
26 March 2026

Liverpool CHICS
Statement of Financial Activities
for the year ended 31 May 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	32,613	32,613	28,444
Other trading activities	5	25,492	25,492	18,914
Investments	6	2,544	2,544	1,360
Total		60,649	60,649	48,718
Expenditure on:				
Raising funds	7	475	475	690
Charitable activities	8	34,071	34,071	41,422
Total		34,546	34,546	42,112
Net gains on investments		-	-	-
Net income	9	26,103	26,103	6,606
Transfers between funds		-	-	-
Net income before other gains/(losses)		26,103	26,103	6,606
Other gains and losses				
Net movement in funds		26,103	26,103	6,606
Reconciliation of funds:				
Total funds brought forward		164,982	164,982	215,479
Total funds carried forward		191,085	191,085	222,085

Liverpool CHICS
Balance Sheet
at 31 May 2025

Company No.	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	3,903	7,761
		<u>3,903</u>	<u>7,761</u>
Current assets			
Cash at bank and in hand		127,382	157,521
		<u>127,382</u>	<u>157,521</u>
Creditors: Amount falling due within one year	12	(300)	(300)
Net current assets		<u>127,082</u>	<u>157,221</u>
Total assets less current liabilities		<u>130,985</u>	<u>164,982</u>
Net assets excluding pension asset or liability		<u>130,985</u>	<u>164,982</u>
Total net assets		<u><u>130,985</u></u>	<u><u>164,982</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		127,083	157,221
Designated funds		3,902	7,761
		<u>130,985</u>	<u>164,982</u>
Reserves	13		
Total funds		<u><u>130,985</u></u>	<u><u>164,982</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 May 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 26 March 2026

And signed on its behalf by:



G. O'Hagan
Trustee
26 March 2026

for the year ended 31 May 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Liverpool CHICS
Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	28,444	28,444
Other trading activities	18,914	18,914
Investments	1,360	1,360
Total	<u>48,718</u>	<u>48,718</u>
Expenditure on:		
Raising funds	690	690
Charitable activities	98,525	98,525
Total	<u>99,215</u>	<u>99,215</u>
Net income	<u>(50,497)</u>	<u>(50,497)</u>
Net income before other gains/(losses)	(50,497)	(50,497)
Other gains and losses:		
Net movement in funds	<u>(50,497)</u>	<u>(50,497)</u>
Reconciliation of funds:		
Total funds brought forward	215,479	215,479
Total funds carried forward	<u><u>164,982</u></u>	<u><u>164,982</u></u>

4 Income from donations and legacies

	Unrestricted	Total 2025	Total 2024
	£	£	£
Donations	32,613	32,613	28,444
	<u>32,613</u>	<u>32,613</u>	<u>28,444</u>

5 Income from other trading activities

	Unrestricted	Total 2025	Total 2024
	£	£	£
Fundraising	25,492	25,492	18,914
	<u>25,492</u>	<u>25,492</u>	<u>18,914</u>

6 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest received	2,544	2,544	1,360
	<u>2,544</u>	<u>2,544</u>	<u>1,360</u>

7 Expenditure on raising funds

	Unrestricted	Total 2025	Total 2024
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising	475	475	388
Just Giving charges	-	-	302
	<u>475</u>	<u>475</u>	<u>690</u>

8 Expenditure on charitable activities

	Unrestricted	Total	Total
	£	2025	2024
	£	£	£
<i>Expenditure on charitable activities</i>			
Help and support to families of children with cancer	32,805	32,805	39,213
<i>Admin costs</i>			
Employee costs	52,680	52,680	49,115
Motor and travel costs	-	-	398
Premises costs	1,911	1,911	2,104
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	3,859	3,859	3,859
General administrative costs	1,330	1,330	1,307
Legal and professional costs	320	320	320
<i>Governance costs</i>			
Administration	1,266	1,266	2,209
	<u>94,171</u>	<u>94,171</u>	<u>98,525</u>
9 Net income before transfers			
	2025		2024
This is stated after charging:	£		£
Depreciation of owned fixed assets	3,859		3,859
10 Staff costs			
	2025		2024
Salaries and wages	52,680		49,115
	<u>52,680</u>		<u>49,115</u>
No employee received emoluments in excess of £60,000.			
11 Tangible fixed assets			
	£	£	£
Cost or revaluation			
At 1 June 2024	540	26,715	27,255
At 31 May 2025	<u>540</u>	<u>26,715</u>	<u>27,255</u>
Depreciation and impairment			
At 1 June 2024	411	19,082	19,493
Depreciation charge for the year	43	3,816	3,859
At 31 May 2025	<u>454</u>	<u>22,898</u>	<u>23,352</u>
Net book values			
At 31 May 2025	<u>86</u>	<u>3,817</u>	<u>3,903</u>
At 31 May 2024	<u>129</u>	<u>7,633</u>	<u>7,762</u>

12 Creditors:
amounts falling due within one year

	2025	2024
	£	£
Accruals	300	300
	<u>300</u>	<u>300</u>

13 Movement in funds

	At 1 June 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 May 2025 £
Restricted funds:					
Unrestricted funds:					
General funds	157,221	60,649	(94,646)	3,859	127,083
Designated funds:					
	7,761	-	-	(3,859)	3,902
<i>Total</i>	<u>7,761</u>	<u>-</u>	<u>-</u>	<u>(3,859)</u>	<u>3,902</u>
 Total funds	 <u>164,982</u>	 <u>60,649</u>	 <u>(94,646)</u>	 <u>-</u>	 <u>130,985</u>

14 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	3,903	3,903
Net current assets	127,082	127,082
	<u>130,985</u>	<u>130,985</u>

15 Reconciliation of net cash / (net debt)

	At 1 June 2024 £	Cash flows £	At 31 May 2025 £
Cash and cash equivalents	157,521	(30,139)	127,382
	<u>157,521</u>	<u>(30,139)</u>	<u>127,382</u>
Net cash / (net debt)	<u>157,521</u>	<u>(30,139)</u>	<u>127,382</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. Liverpool Chics does not carry any debt or other borrowings and has a positive net cash position

16 Related party disclosures

<i>Name of related party</i>	Elaine Lang
<i>Description of relationship between the parties</i>	Chair of trustees
<i>Description of transaction and general amounts involved</i>	Remuneration for administrative duties £11,115

Controlling party

The charity is a charitable incorporated organisation and has no share capital; thus no single party controls the company.

LIVERPOOL CHICS

England & Wales - Charity number 1183634

Accounts

Liverpool CHICS

Charity No. 1183634

Trustees' Report and Unaudited Accounts

31 May 2024

Liverpool CHICS

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Liverpool CHICS

Trustees Annual Report

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Our support worker, Andre Cheminais, (known as Chem), bases himself on the Oncology Ward at Liverpool Alder Hey Children's Hospital, and, throughout this year, he signed up 58 new families across the whole of the Northwest, Wirral, North Wales and the Isle of Man areas. He offers support to all families and signposts to other charities and services that may be helpful to individual families. Chem also works very closely with the other charities on the ward, (Young Lives V's Cancer and Teenage Cancer Trust), to ensure families benefit from all resources that are available to them. This close partnership with the other charities has greatly benefitted our families and means families receive a more personalised service from Liverpool CHICS.

During the year we have held group-wide events at least once every month, ensuring that our families were able to get together regularly; in doing so the families have also been able to offer additional support to each other.

The social events throughout the year have included:

- Easter Party with great support from Bootle FC who supply the venue.
- Exclusive Odeon events for our families including: Ghostbusters, (with Liverpool Ghostbusters in attendance), Garfield, Wild Robot, Paddington in Peru and Moana 2, (with Father Christmas in attendance).
- Gravity Max Liverpool, where families could take part in go-karting, bowling and VR activities.
- Awesome Walls indoor climbing events.
- Christmas Party at Bootle FC.
- Family day at The Beatles Story at the Albert Dock.
- 'Rock and Roll' pantomime at Liverpool's Everyman Theatre

During the year we also developed positive relationships with a number of businesses across the Liverpool City region; as an example, The Beatles Story, based at the Albert Dock, have chosen Liverpool CHICS as their charity for upcoming fundraising events, having already completed a campaign over the Christmas period, raising money for the charity and successfully asking visitors to donate pyjamas for our families. They also allowed us to set up a stall to sell bracelets (donated by one of our families) whilst the Disney Cruise was docked at Liverpool during the summer – and we are currently working with them to host an evening fundraiser during February.

We also hosted an event at the Cavern Club on Matthew Street which was a fantastic night, with the 7 acts that performed all donating their time free of charge. Thanks to the directors of the Cavern the venue was also provided free of charge to the charity for the event.

This coming year we will continue to support our families as well as continuing with fundraising, and we hope to build and strengthen further relationships and contacts throughout the area.

FINANCIAL REVIEW

At the start of the period the charity held bank and cash balances of £204,159. By the end of the period £157,521 was held. Total funds of £164,982 comprised designated funds of £7,761 and general funds of £157,221.

Reserves are held of £60k as the charity remains cognisant of its ongoing commitment to future expenditure in funding the salary of its Family Support Co-ordinator, future accommodation expenditure and the future expenditure to maintain the charity's caravan.

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The trustees have a risk management strategy which comprises an annual review of the principal risk and uncertainties that the charity faces; the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the main financial risk for the charity. A key element in the management of financial risk is a regular review of the available liquid funds to settle debts as they fall due, regular liaison with the bank and the active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks such as fire, health and safety of clients, and food hygiene. These risks are managed by ensuring that accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Liverpool CHICS is a charitable incorporated organisation (CIO) governed by its constitution dated 29th May 2019. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the CIO and there are currently 4 members.

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest serving one third of trustees retires each year and is able to offer themselves for re-election.

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend external training events where these will facilitate the undertaking of their role.

The board of trustees, which must have at least three members and has no maximum number of members, administers the charity.

One of our trustees is paid for administrative work carried out for the charity. None of the other trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Liverpool CHICS

Trustees Annual Report

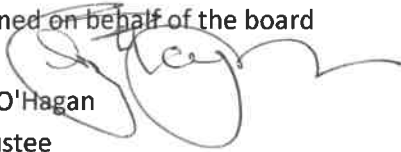
The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no director received remuneration in the year for their work as a trustee. Details of trustees' expenses and related party transactions are disclosed in note 16 to the accounts.

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

The pay of the senior staff is reviewed annually and normally increased in accordance with at least inflation. In view of the nature of the charity, the trustees benchmark against pay levels in other organisations of a similar size run on a voluntary basis. The remuneration benchmark is the mid point of the range paid for similar roles adjusted for a weighting of up to 30% for other responsibilities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



G. O'Hagan

Trustee

13 February 2025

Independent Examiner's Report to the trustees of Liverpool CHICS

I report to the charity trustees on my examination of the financial statements of Liverpool CHICS for the year ended 31 May 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.



Ian Wright
Chartered Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
13 February 2025

Liverpool CHICS
Statement of Financial Activities
for the year ended 31 May 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	3	28,444	28,444	30,840
Other trading activities	4	18,914	18,914	19,600
Investments	5	1,360	1,360	235
Total		48,718	48,718	50,675
Expenditure on:				
Raising funds	6	690	690	1,045
Charitable activities	7	98,525	98,525	102,856
Total		99,215	99,215	103,901
Net gains on investments		-	-	-
Net expenditure	8	(50,497)	(50,497)	(53,226)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(50,497)	(50,497)	(53,226)
Other gains and losses				
Net movement in funds		(50,497)	(50,497)	(53,226)
Reconciliation of funds:				
Total funds brought forward		215,479	215,479	268,705
Total funds carried forward		164,982	164,982	215,479

Liverpool CHICS

Balance Sheet

at 31 May 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	7,761	11,620
		<u>7,761</u>	<u>11,620</u>
Current assets			
Cash at bank and in hand		157,521	204,159
		<u>157,521</u>	<u>204,159</u>
Creditors: Amount falling due within one year	11	(300)	(300)
Net current assets		157,221	203,859
Total assets less current liabilities		164,982	215,479
Net assets excluding pension asset or liability		164,982	215,479
Total net assets		<u>164,982</u>	<u>215,479</u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		157,221	203,859
Designated funds		7,761	11,620
		<u>164,982</u>	<u>215,479</u>
Reserves	12		
Total funds		<u>164,982</u>	<u>215,479</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.


For the year ended 31 May 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 13 February 2025

And signed on its behalf by:


G. O'Hagan

Trustee

13 February 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The functional currency used is the £ Sterling.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

- | | |
|--------------------|--|
| Unrestricted funds | These are available for use at the discretion of the trustees in furtherance of the general objects of the charity. |
| Designated funds | These are unrestricted funds earmarked by the trustees for particular purposes. |
| Revaluation funds | These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values. |
| Restricted funds | These are available for use subject to restrictions imposed by the donor or through terms of an appeal. |

Liverpool CHICS

Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Donations	28,444	28,444	30,840
	<u>28,444</u>	<u>28,444</u>	<u>30,840</u>

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising	18,914	18,914	19,600
	<u>18,914</u>	<u>18,914</u>	<u>19,600</u>

5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Interest received	1,360	1,360	235
	<u>1,360</u>	<u>1,360</u>	<u>235</u>

6 Expenditure on raising funds

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising	388	388	483
Just Giving charges	302	302	562
	<u>690</u>	<u>690</u>	<u>1,045</u>

7 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Help and support to families of children with cancer	96,316	96,316	99,993
<i>Support costs</i>			
Administration	2,209	2,209	2,863
	<u>98,525</u>	<u>98,525</u>	<u>102,856</u>

8 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,859	3,874

9 Staff costs

	2024	2023
	£	£
Salaries and wages	49,115	48,040
	<u>49,115</u>	<u>48,040</u>

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

10 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 June 2023	540	26,715	27,255
At 31 May 2024	<u>540</u>	<u>26,715</u>	<u>27,255</u>
Depreciation and impairment			
At 1 June 2023	369	15,266	15,635
Depreciation charge for the year	43	3,816	3,859
At 31 May 2024	<u>412</u>	<u>19,082</u>	<u>19,494</u>
Net book values			
At 31 May 2024	<u>128</u>	<u>7,633</u>	<u>7,761</u>
At 31 May 2023	<u>171</u>	<u>11,449</u>	<u>11,620</u>

Liverpool CHICS
Notes to the Accounts

11 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Accruals	300	300
	<u>300</u>	<u>300</u>

12 Movement in funds

	At 1 June 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 May 2024 £
Restricted funds:					
Unrestricted funds:					
General funds	203,859	48,718	(99,215)	3,859	157,221
Designated funds:					
	11,620	-	-	(3,859)	7,761
Total	<u>11,620</u>	<u>-</u>	<u>-</u>	<u>(3,859)</u>	<u>7,761</u>
Total funds	<u>215,479</u>	<u>48,718</u>	<u>(99,215)</u>	<u>-</u>	<u>164,982</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	7,761	7,761
Net current assets	157,221	157,221
	<u>164,982</u>	<u>164,982</u>

14 Reconciliation of net cash / (net debt)

	At 1 June 2023 £	Cash flows £	At 31 May 2024 £
Cash and cash equivalents	204,159	(46,638)	157,521
	<u>204,159</u>	<u>(46,638)</u>	<u>157,521</u>
Net cash / (net debt)	<u>204,159</u>	<u>(46,638)</u>	<u>157,521</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. Liverpool CHICS does not carry any debt or other borrowings and has a positive net cash position

Liverpool CHICS

Notes to the Accounts

15 Related party disclosures

<i>Name of related party</i>	Elaine Lang
<i>Description of relationship between the parties</i>	Chair of trustees
<i>Description of transaction and general amounts involved</i>	Remuneration for administrative duties £11,115

Controlling party

The charity is a charitable incorporated organisation and has no share capital; thus no single party controls the company.

LIVERPOOL CHICS

England & Wales - Charity number 1183634

Accounts

Liverpool CHICS

Charity No. 1183634

Trustees' Report and Unaudited Accounts

31 May 2023

Liverpool CHICS
Contents

	Pages
Trustees' Annual Report	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 to 15

Liverpool CHICS
Trustees Annual Report

The trustees of the charitable incorporated organisation (CIO), herein present their report with the unaudited financial statements of the CIO for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1183634

Registered Office

1 Ash Close
Ormskirk
Lancashire
L39 3PB

Trustees

The following Trustees served during the year:

M.L. Allen
M. Culley
E. Lang
G. O'Hagan

Accountants

Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

OBJECTIVES AND ACTIVITIES

The relief of sickness and without prejudice to the generality of the foregoing particularly those young persons' resident within the Greater Merseyside area and beyond who are treated on the Oncology Ward at Liverpool Alder Hey Children's hospital and diagnosed with any form of cancer, leukaemia, and associated diseases or conditions, and to support the parents and families of such young people as affected by such conditions.

Liverpool CHICS Trustees Annual Report

The charitable incorporated organisation provides practical, emotional and social support to the children and their families who sign up as members of the charity.

All Liverpool CHICS trustees have considered and had regard to the guidance issued by the Charity Commission on public benefit

ACHIEVEMENTS AND PERFORMANCE

Liverpool CHICS continued to fulfil all its aims and objectives throughout the year in supporting our children and families in a variety of ways.

Our support worker, (André Cheminais, known as Chem), is based on the Oncology Ward, (Ward 3B), at Liverpool Alder Hey Children's hospital, where he attends daily. On the ward Chem meets newly diagnosed children and their families, introducing them to the support and benefits that CHICS provides, (this includes supporting children on the ward who fall within the remit of our sister charities, Wirral CHICS & North Wales CHICS).

Chem also provides on-going support for our current members, the majority who are either out-patients or children beyond the initial phases of treatment.

Feedback from our families regarding the help and support we provide is always positive and gratefully received.

Chem continued to work proactively with the Oncology Ward's staff, Consultants and ward management, with Chem recognised by all concerned as providing a crucial support service which both supplements and compliments that wider clinical treatment that our children receive. To that extent, Chem is also recognised as an integral member within the multidisciplinary team (MDT), the forum where staff come together to agree on diagnosis and individual treatment plans for each child. And whilst Chem is directly employed by Liverpool CHICS, the value of the work he undertakes is recognised by the hospital through the award of an honorary NHS contract.

Through his involvement with the MDT, and along with his collaborative work with the 'Young Lives vs Cancer' social workers, (formerly CLIC Sargent), Chem ensures the support we provide is both effective and targeted to the needs of our members. Indeed, this has enabled Chem, (and the charity), to identify ways to support individual families on a more bespoke/personal level. This is acknowledged by the trustees as a significant and important development in the way the charity supports our children and families.

Through Chem's endeavours, Liverpool CHICS also works in a collaborative manner to signpost our children to wider cancer support charities including the Teenage Cancer Trust, the Ellen MacArthur Cancer Trust, the Joshua Tree charity, the 'Make a Wish Foundation', and the 'Over the Wall' charity – whilst also building effective relationships with the likes of the Liverpool Football Club Foundation and the Barry Wells charity 'Boxes4Kids', providing opportunities for our children to enjoy sporting and entertainment events from the comfort of executive boxes.

Chem also works tirelessly in supporting and promoting fundraising events that are undertaken in support of Liverpool CHICS which, during this year, included the Bar Du Fey cyclists, (Maghull), and participants in the London Marathon from Eon, all who raised money on behalf of our charity.

During this year we signed a further 44 families to our group – with Chem also providing palliative care support where required. Unfortunately, to that end, our charity also provided bereavement support to 7 of our families whose child lost their battle against cancer during the year.

During the year, Liverpool CHICS also organised a number of social events, including:

Liverpool CHICS Trustees Annual Report

- A trip to the Warner Bros Studio – the Making of Harry Potter
- A group trip to Alton Towers
- A number of 'clip n climb' events at Liverpool's 'Awesome Walls'.
- Manchester airport i-Fly event
- Liverpool Comic Con
- Albert Dock water event
- Christmas & Easter parties with various entertainers
- Odeon cinema group events including Encanto, Zog & Marvel
- VRVE virtual Reality & Liverpool Quirky Quarter events
- Theatre events, including the Rock n Roll panto at Liverpool's Everyman.

FINANCIAL REVIEW

At the start of the period the charity held bank and cash balances of £256,959.37 - by the end of the period £204,160.28 was held. Total funds of £215,479 comprised designated funds of £11,620 and general funds of £203,859.

reserves are held of £60k as the charity remains cognisant of its ongoing commitment to future expenditure in funding the salary of its Family Support Co-Ordinator, future accommodation expenditure and the future expenditure to maintain the charity's caravan

The principal sources of funding are ongoing donations and fundraising activities.

The trustees have a risk management strategy which comprises an annual review of the principal risks and uncertainties that the charity faces; the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity. A key element in the management of financial risk is a regular review of the available liquid funds to settle debts as they fall due. regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Liverpool CHICS is a charitable incorporated organisation (CIO) governed by its constitution dated 29th May 2019. It is registered with the Charity Commission. anyone over the age of 18 can become a member of the CIO and there are currently 4 members.

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest serving one third of trustees retire each year and is able to offer themselves for re-election.

Liverpool CHICS
Trustees Annual Report

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

The board of trustees, which must have at least three members and has no maximum number of members, administers the charity.

One of our trustees is paid for administrative work carried out for the charity. None of the other trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

The trustees consider the board of trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no director received remuneration in the year for their work as a trustee. Details of trustees' expenses and related party transactions are disclosed in note 16 to the accounts.

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

The pay of the senior staff is reviewed annually and normally increased in accordance with at least inflation. In view of the nature of the charity, the trustees benchmark against pay levels in other organisations of a similar size run on a voluntary basis. The remuneration benchmark is the mid point of the range paid for similar roles adjusted for a weighting of up to 30% for any other responsibilities.

The above report has been prepared in accordance with the Charities Act 2011 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board



G. O'Hagan

Trustee

15 March 2024

Liverpool CHICS

Independent Examiners Report

Independent Examiner's Report to the trustees of Liverpool CHICS

I report to the charity trustees on my examination of the financial statements of Liverpool CHICS for the year ended 31 May 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustees of the charitable incorporated organisation you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (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 financial statements to be reached.



Ian Wright F.C.A.
Community Accountant
Sefton Council for Voluntary Service
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG
15 March 2024

Liverpool CHICS
Statement of Financial Activities
for the year ended 31 May 2023

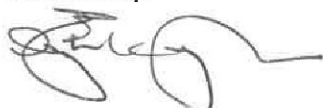
		Unrestricted		
		funds	Total funds	Total funds
		2023	2023	2022
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	3	30,840	30,840	125,911
Other trading activities	4	19,600	19,600	4,790
Investments	5	235	235	166
Total		50,675	50,675	130,867
Expenditure on:				
Raising funds	6	1,045	1,045	1,232
Charitable activities	7	102,856	102,856	127,226
Total		103,901	103,901	128,458
Net gains on investments		-	-	-
Net (expenditure)/income	8	(53,226)	(53,226)	2,409
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		(53,226)	(53,226)	2,409
Other gains and losses				
Net movement in funds		(53,226)	(53,226)	2,409
Reconciliation of funds:				
Total funds brought forward		268,705	268,705	266,296
Total funds carried forward		215,479	215,479	268,705

Liverpool CHICS
Balance Sheet
at 31 May 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	11,620	15,494
		<u>11,620</u>	<u>15,494</u>
Current assets			
Cash at bank and in hand		204,159	253,511
		<u>204,159</u>	<u>253,511</u>
Creditors: Amount falling due within one year	11	(300)	(300)
Net current assets		203,859	253,211
Total assets less current liabilities		<u>215,479</u>	<u>268,705</u>
Net assets excluding pension asset or liability		<u>215,479</u>	<u>268,705</u>
Total net assets		<u><u>215,479</u></u>	<u><u>268,705</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		203,859	253,211
Designated funds		11,620	15,494
		<u>215,479</u>	<u>268,705</u>
Reserves	12		
Total funds		<u><u>215,479</u></u>	<u><u>268,705</u></u>

Approved by the board on 15 March 2024

And signed on its behalf by:



G. O'Hagan
Trustee
15 March 2024

for the year ended 31 May 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

At the time of approving the accounts, the trustees' have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. As such these accounts have been prepared under the going concern basis.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Liverpool CHICS

Notes to the Accounts

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

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

Liverpool CHICS

Notes to the Accounts

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

Liverpool CHICS
Notes to the Accounts

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	125,911	125,911
Other trading activities	4,790	4,790
Investments	166	166
Total	<u>130,867</u>	<u>130,867</u>
Expenditure on:		
Raising funds	1,232	1,232
Charitable activities	127,226	127,226
Total	<u>128,458</u>	<u>128,458</u>
Net income	<u>2,409</u>	<u>2,409</u>
Net income before other gains/(losses)	2,409	2,409
Other gains and losses:		
Net movement in funds	<u>2,409</u>	<u>2,409</u>
Reconciliation of funds:		
Total funds brought forward	266,296	266,296
Total funds carried forward	<u>268,705</u>	<u>268,705</u>

3 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Donations	30,840	30,840	122,711
Grant from Inovyn for caravan	-	-	3,200
	<u>30,840</u>	<u>30,840</u>	<u>125,911</u>

4 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
Fundraising	19,600	19,600	4,790
	<u>19,600</u>	<u>19,600</u>	<u>4,790</u>

Liverpool CHICS
Notes to the Accounts

5 Income from investments

	Unrestricted	Total	Total
		2023	2022
	£	£	£
Interest received	235	235	166
	<u>235</u>	<u>235</u>	<u>166</u>

6 Expenditure on raising funds

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Fundraising trading costs</i>			
Fundraising	483	483	650
Just Giving charges	562	562	562
Lottery fee	-	-	20
	<u>1,045</u>	<u>1,045</u>	<u>1,232</u>

7 Expenditure on charitable activities

	Unrestricted	Total	Total
		2023	2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Help and support to families of children with cancer	99,993	99,993	127,226
<i>Admin costs</i>			
<i>Support costs</i>			
Administration	2,863	2,863	7,762
	<u>102,856</u>	<u>102,856</u>	<u>134,988</u>

8 Net (expenditure)/income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	3,874	3,892

9 Staff costs

	2023	2022
Salaries and wages	48,040	52,024
	<u>48,040</u>	<u>52,024</u>

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

Liverpool CHICS
Notes to the Accounts

10 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 June 2022	27,255	27,255
At 31 May 2023	<u>27,255</u>	<u>27,255</u>
Depreciation and impairment		
At 1 June 2022	11,761	11,761
Depreciation charge for the year	3,874	3,874
At 31 May 2023	<u>15,635</u>	<u>15,635</u>
Net book values		
At 31 May 2023	<u>11,620</u>	<u>11,620</u>
At 31 May 2022	<u>15,494</u>	<u>15,494</u>

11 Creditors:

amounts falling due within one year

	2023 £	2022 £
Accruals	300	300
	<u>300</u>	<u>300</u>

12 Movement in funds

	At 1 June 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 May 2023 £
Restricted funds:					
Unrestricted funds:					
General funds	253,211	50,675	(103,901)	3,874	203,859
Designated funds:	15,494	-	-	(3,874)	11,620
<i>Total</i>	<u>15,494</u>	<u>-</u>	<u>-</u>	<u>(3,874)</u>	<u>11,620</u>
Total funds	<u>268,705</u>	<u>50,675</u>	<u>(103,901)</u>	<u>-</u>	<u>215,479</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	11,620	11,620
Net current assets	203,859	203,859
	<u>215,479</u>	<u>215,479</u>

Liverpool CHICS
Notes to the Accounts

14 Reconciliation of net cash / (net debt)

	At 1 June 2022	Cash flows	At 31 May 2023
	£	£	£
Cash and cash equivalents	253,511	(49,352)	204,159
	<u>253,511</u>	<u>(49,352)</u>	<u>204,159</u>
Net cash / (net debt)	<u>253,511</u>	<u>(49,352)</u>	<u>204,159</u>

FRS 102 requires an entity to report changes in net debt in the accounting period. Liverpool CHICS does not carry any debt or other borrowings and has a positive net cash position

15 Related party disclosures

<i>Name of related party</i>	Elaine Lang
<i>Description of relationship between the parties</i>	Chair of trustees
<i>Description of transaction and general amounts involved</i>	Remuneration for administrative duties £12,540.
Controlling party	

No single party controls the charitable incorporated organisation.

LIVERPOOL CHICS

England & Wales - Charity number 1183634

Accounts

Charity Number: 1183634

Liverpool CHICS
(A Charitable Incorporated Organisation)
Annual Report
&
Financial Statements
For the year ended
31 May 2022

Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG

Liverpool CHICS

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Liverpool CHICS

Trustee's Annual Report

For the year ended 31 May 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 May 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The Charity

Liverpool CHICS is constituted as a charitable incorporated organisation. The charitable incorporated organisation is registered with the Charity Commission No. 1183634. The principal governing document is the constitution dated 29 May 2019.

Objectives and Activities

The objects of the charitable incorporated organisation are the relief of sickness particularly of those young persons resident within the Greater Merseyside area and its neighbourhood who are suffering from any form of cancer, leukaemia, and associated diseases or conditions, and to support the parents and families of such young people as affected by such conditions.

The charitable incorporated organisation helps and supports families who have children with cancer. All Liverpool CHICS trustees have considered and had regard to the guidance issued by the Charity Commission on public benefit

Achievements and Performance

Liverpool CHICS (Children's Cancer Support Group), provides practical and emotional support to children who have been diagnosed with cancer, (in all its forms) and who are treated on the Oncology Ward at Alder Hey Children's Hospital based in Liverpool; significantly, our support provision also encompasses the wider family not just the child

Support is provided from the date of diagnosis, through treatment and beyond and the charity is run by small dedicated team of volunteers, all of whom have had a child treated at Alder Hey. The charity employs a Family Support Worker who is based on the ward and, as with the volunteers, our Support Worker also has had a child previously treated on the ward.

Liverpool CHICS has continued to evolve throughout the year. A new Family Support Worker was employed in June '21 to shadow our existing employee; Eddie Hincks was employed in the position for over 15 years and his contract was extended by a year on his request until 31-Dec-2021. The Committee offered him an opportunity to extend his contract further but Eddie's desire was to retire.

Liverpool CHICS

Trustee's Annual Report

For the year ended 31 May 2022

This year has seen this role grow and develop due to our new support worker, Andre Cheminais, (Chem). He has brought fresh ideas, enthusiasm and a clear vision as to how to help families during a very challenging time in their lives. He has been able to develop a collaborative working relationship with the other charity on the ward at Alder Hey, Young Lives vs Cancer. This has led to joint initiatives that have certainly proved hugely beneficial to our families.

As a group we have continued to offer events and activities for the families, with the range of events chosen to appeal to different age groups as our charity supports all ages within the range of 0 - 19 years. We have aimed for at least 1 event per month, which have all been incredibly popular and successful, with really good feedback from our families. These have included theatre trips, indoor climbing events, the Liverpool ComicCon event and a visit to Concorde at Manchester airport amongst many more too numerous to list.

We held our annual sponsored walk at Sefton Park in September 2021. This again was very well attended with over 100 people present on the day. This gave families an opportunity to reconnect with other families on a social basis following the disruptions incurred due to the Covid pandemic lockdown.

Our focus for the forthcoming year will be fundraising. The Liverpool CHICS caravan at the south Lakeland Fell End site will require replacement in the next couple of years and this will have to be one of our ongoing priorities. The caravan is massively popular with our families and provides them with opportunities for much needed respite breaks. We have approached Pure Leisure, (who own the site), to see if they will be willing to support us as a charity and help with the cost of the purchase. We will also be looking to foundations for funding this year.

A further intention for the forthcoming year is to revitalise, freshen and modernise our branding.

Liverpool CHICS continues to maintain its privileged position on the Oncology Ward at Alder Hey and is highly regarded by the ward's clinical, managerial and support staff as an integral element of the ward's wider service provision. It is the ongoing aim of the Trustees that we not only maintain the support and services that we provide to our families, but also to identify ways to further evolve and develop the charity to enable us to improve the services we provide and to continue to ease the plight of our families going through such awfully traumatic periods in their lives.

Financial Review

The charity had income of £130,867 (2021:£41,322) and expenditure of £128,458 (2021:£85,675).

The charity was in a satisfactory financial position at the year end with unrestricted funds of £268,705. Free reserves, which exclude the net book value of fixed assets, were £253,211.

Liverpool CHICS Trustee's Annual Report For the year ended 31 May 2022

Reference and administrative details

Charity number: 1183634
Registered Office: 1 Ash Close, Ormskirk, Lancashire L39 3PB

Our advisors

Independent Examiner: Anthony Deegan MAAT, MICB, PmDip.
Bankers: HSBC, 99-101 Lord Street, Liverpool. L2 6PG
Solicitors: Brabners, Horton House, Exchange Flags, Liverpool L2 3YL

Directors and trustees

The directors of the charitable incorporated organisation are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Elaine Lang
Martin Culley
Melanie Louise Allen
Andre Henry Cheminais
Graham O'Hagan

Chair of Trustees

Resigned 31st May 2021

Liverpool CHICS Trustee's Annual Report For the year ended 31 May 2022

Structure, Governance and Management

Governing Document

Liverpool CHICS is a charitable incorporated organisation governed by its constitution dated 29th May 2019. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently 4 members.

Appointment of trustees

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which must have at least three members and has no maximum number of members, administers the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Liverpool CHICS

Trustee's Annual Report

For the year ended 31 May 2022

Pay policy for senior staff

The trustees consider the board of trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no director received remuneration in the year. Details of trustees expenses and related party transactions are disclosed in note 8 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with at least inflation. In view of the nature of the charity, the trustees benchmark against pay levels in other organisations of a similar size run on a voluntary basis. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities.

Risk Management

The trustees have a risk management strategy which comprises:

- * an annual review of the principal risks and uncertainties that the charity faces;
- * the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- * the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Liverpool CHICS Trustee's Annual Report For the year ended 31 May 2022

Trustees' Responsibilities

The trustees, who are also the directors of Liverpool CHICS for the purpose of company law, 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).

Company law requires the charity 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 year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles on the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board of trustees on 2nd March 2023 and signed on their behalf.

Graham O'Hagan
Trustee



Independent Examiner's Report To the trustees of Liverpool CHICS For the year ended 31 May 2022

I report to the trustees on my examination of the accounts of the Liverpool CHICS for the year ended 31 May 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Liverpool CHICS accounts carried out under section 145 of the 2011 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:

(1) accounting records were not kept in respect of the Liverpool CHICS as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) 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.

**Anthony Deegan MAAT, MICB, PmDip.
Community Accountant
Sefton Council for Voluntary Service
Burlington House**

2nd March 2023

Liverpool CHICS

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 May 2022

	Note	Unrestricted Funds £	Total 2022 £	Total 2021 £
Income and endowments from:				
Donations and legacies	2	125,911	125,911	41,282
Other trading activities	3	4,790	4,790	18
Investments	4	166	166	22
Total income		130,867	130,867	41,322
Expenditure on:				
Raising funds	5	1,232	1,232	582
Charitable activities	6	127,226	127,226	85,093
Total expenditure		128,458	128,458	85,675
Net income/(expenditure)		2,409	2,409	(44,353)
Funds b/fwd		266,294	266,294	310,648
Funds c/fwd		268,705	268,705	266,294

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 13 to 25 form part of these financial statements

Liverpool CHICS Balance Sheet As at 31 May 2022

Company Number:

	Note	2022 £	£	2021 £
Fixed Assets				
Tangible assets	11		15,494	19,387
Current Assets				
Cash at bank and in hand	12	253,511		250,192
		253,511		250,192
Creditors: Amounts falling due within one year				
	13	300		3,285
Net Current Assets			253,211	246,907
Total Net Assets			268,705	266,294
Funds of the charity				
Designated Funds			15,494	19,386
General Fund			253,211	246,908
Total Unrestricted Funds	14		268,705	266,294
Total Funds			268,705	266,294

The notes on pages 13 to 25 form part of these financial statements

Liverpool CHICS Balance Sheet As at 31 May 2022 (cont.)

Company Number: _____

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 2nd March 2023.

Graham O'Hagan, Director

The notes on pages 13 to 25 form part of these financial statements

Liverpool CHICS

Notes to the Accounts

For the year ended 31 May 2022

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared 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) (as amended for accounts period commencing 1 January 2016)- (Charities SORP (FRS 102)), and the Companies Act 2006

Liverpool CHICS meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Liverpool CHICS is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

There are no current uncertainties - the charity is financially buoyant and has the commitment of a dedicated set of volunteers.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

1 Accounting Policies (cont.)

1c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to Liverpool CHICS, or Liverpool CHICS is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed, if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividend income is recognised when the right to receive payment is established, usually when the investment is declared ex-dividend.

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

1 Accounting Policies (cont.)

1e. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Help and support to families of children with cancer

a) Costs of raising funds comprise the costs of commercial trading.

b) Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

1 Accounting Policies (cont.)

1g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. these costs have been allocated between cost of raising funds and expenditure on charitable activities. the bases on which support costs have been allocated are set out in note 6.

1h. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 14.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note .

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Fixtures and fittings	7 years on a straight line basis
Equipment	25% pa on a reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

1 Accounting Policies (cont.)

1i. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1m. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Donations and Legacies

	2022 £	2021 £
Donations	122,711	41,282
Grant from Inovyn for caravan	3,200	-
	<u>125,911</u>	<u>41,282</u>

3. Other trading activity income

	2022 £	2021 £
Other fundraising	4,790	18
	<u>4,790</u>	<u>18</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

4. Investment Income

	2022 £	2021 £
Interest Receivable	166	22
	<u>166</u>	<u>22</u>

5. Expenditure on Raising Funds

	2022 £	2021 £
Just Giving charges	562	562
Lottery fee	20	20
Fundraising costs	650	-
	<u>1,232</u>	<u>582</u>

6. Charitable Activities Expenditure

	Activities Undertaken Directly £	Support Costs £	Total 2022 £	Total 2021 £
Help and support to families of children with cancer	119,464	7,762	127,226	85,093
	<u>119,464</u>	<u>7,762</u>	<u>127,226</u>	<u>85,093</u>

Support costs relate to administrative expenses.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

7. Staff Costs

	2022 £	2021 £
Wages and Salaries	52,024	38,692
	<u>52,024</u>	<u>38,692</u>

The average number of employees during the 2022 was:

	2022 Number	2021 Number
Family Support Co-ordinator	2	1
	<u>2</u>	<u>1</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum.

The trustees received no remuneration during the year.
The trustees did not receive any expenses during the year.

8. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees:-

Trustees

Elaine Lang
Martin Culley
Melanie Louise Allen
Andre Henry Cheminais
Graham O'Hagan

to 31st May 2021

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

9. Net Income for the year

Net income is stated after charging:

	2022 £	2021 £
Depreciation	<u>3,892</u>	<u>3,917</u>

10. Transfers Between Funds

The transfer from the General Fund to the Fixed Assets Fund represents the movement in the net book value of fixed assets.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

11. Tangible Fixed Assets

	Fixtures & Equipment £	Total £
Cost / Valuation		
At 1 June 2021	27,255	27,255
At 31 May 2022	<u>27,255</u>	<u>27,255</u>
Depreciation		
At 1 June 2021	7,869	7,869
For the year	3,892	3,892
At 31 May 2022	<u>11,761</u>	<u>11,761</u>
Net Book Amounts		
At 31 May 2022	<u>15,494</u>	<u>15,494</u>
At 31 May 2021	<u>19,386</u>	<u>19,386</u>

12. Cash at bank and in hand

	2022 £	2021 £
Cash at bank	250,641	249,793
Cash in hand	2,870	399
	<u>253,511</u>	<u>250,192</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

13. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	2,978
Accruals and deferred income	300	307
	<u>300</u>	<u>3,285</u>

14. Unrestricted Funds

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
<i>General Fund</i>	287,344	41,322	(85,675)	3,918	246,909
Designated Funds					
<i>Fixed Asset Fund</i>	23,304	-	-	(3,918)	19,386
<i>Total Funds (previous year)</i>	<u>310,648</u>	<u>41,322</u>	<u>(85,675)</u>	<u>-</u>	<u>266,295</u>
	Balance brought forward 2021 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2022 £
General Fund	246,908	130,867	(128,458)	3,892	253,209
Designated Funds					
Fixed Asset Fund	19,386	-	-	(3,892)	15,494
<i>Total Funds (current year)</i>	<u>266,294</u>	<u>130,867</u>	<u>(128,458)</u>	<u>-</u>	<u>268,703</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

15. Analysis of Net Assets

Previous year ended 31 May 2021

	Unrestricted Funds £	Designated Funds £	Total Funds £
Fixed Assets	-	19,387	19,387
Current Assets	250,192	-	250,192
Current Liabilities	(3,285)	-	(3,285)
	<u>246,907</u>	<u>19,387</u>	<u>266,294</u>

Current year ended 31 May 2022

	Unrestricted Funds £	Designated Funds £	Totals Funds £
Fixed Assets	-	15,494	15,494
Current Assets	253,511	-	253,511
Current Liabilities	(300)	-	(300)
	<u>253,211</u>	<u>15,494</u>	<u>268,705</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2022

16. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 May 2021.

	Unrestricted Fund £	Total Funds £
Income		
Donations and legacies	41,282	41,282
Other Trading Activities	18	18
Investments	22	22
Total income	<u>41,322</u>	<u>41,322</u>
Expenditure on		
Raising funds	582	582
Charitable activities	85,093	85,093
	<u>85,675</u>	<u>85,675</u>
Net expenditure	(44,353)	(44,353)
Other Recognised gains:		
Net movement in funds	<u>(44,353)</u>	<u>(44,353)</u>

LIVERPOOL CHICS

England & Wales - Charity number 1183634

Accounts

Charity Number: 1183634

**Liverpool CHICS
(A Charitable Incorporated Organisation)
Annual Report
&
Financial Statements
For the year ended
31 May 2021**

**Greater Merseyside Community Accountancy Service
Sefton Council for Voluntary Service
3rd Floor, Suite 3b
Burlington House
Crosby Road North
Waterloo
Liverpool
L22 0LG**

Liverpool CHICS

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9	Independent Examiner's Report
10	Statement of Financial Activities
11	Balance Sheet
12-24	Notes to the Financial Statements

Liverpool CHICS

Trustee's Annual Report

For the year ended 31 May 2021

The trustees present their annual report and financial statements of the charity for the year ended 31 May 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland.

The Charity

Liverpool CHICS is constituted as a charitable incorporated organisation. The charitable incorporated organisation is registered with the Charity Commission No. 1183634. The principal governing document is the constitution dated 29 May 2019.

Objectives and Activities

The objects of the charitable incorporated organisation are the relief of sickness particularly of those young persons resident within the Greater Merseyside area and its neighbourhood who are suffering from any form of cancer, leukaemia, and associated diseases or conditions, and to support the parents and families of such young people as affected by such conditions.

The charitable incorporated organisation helps and supports families who have children with cancer. All Liverpool CHICS trustees have considered and had regard to the guidance issued by the Charity Commission on public benefit

Achievements and Performance

Liverpool CHICS (Children's Cancer Support Group), provides practical and emotional support to children who have been diagnosed with cancer, (in all its forms) and who are treated on the Oncology Ward at Alder Hey Children's Hospital based in Liverpool; significantly, our support provision also encompasses the wider family not just the child.

Support is provided from the date of diagnosis, through treatment and beyond and the charity is run by small dedicated team of volunteers, all of whom have had a child treated in Alder Hey's Oncology ward. The charity employs a Family Support Worker who is based on the ward and, as with the volunteers, our Support Worker also has had a child previously treated on the ward.

Throughout the year Liverpool CHICS continued to fulfil its aims and objectives in supporting our members in a variety of ways, despite the restrictions imposed due to the ongoing COVID pandemic. Our support worker continued to attend the Oncology Ward wherever possible, working from home when lockdown restrictions were imposed.

Whether on visits to the Oncology Ward, or liaising remotely with children and their families by phone or via Skype, our family support worker continued to meet and support newly diagnosed families, introducing them to the benefits that CHICS provide, as well as continuing to support current members on an individual basis.

Liverpool CHICS Trustee's Annual Report For the year ended 31 May 2021

Our family support worker also continued to attend regular meetings with the key stakeholders linked to the Oncology Ward, (including Consultants, nursing and clinical staff, McMilan, Social Workers and Teenage cancer Trust, to name a few), to ensure the actions of Liverpool CHICS complimented and supplemented the ongoing support for our children and families.

Unfortunately, during the year, Liverpool CHICS sadly provided bereavement support to four of our families.

Whilst some of our major activities were curtailed due to the pandemic, (including the cancelation of the Christmas and Easter parties, cancellation of trips to both Harry Potter World and the family trip to London), the charity was able to continue to provide bespoke and personalised support on an individual basis, as well as providing our children and their families with Easter gifts and goodies whilst, at Christmas, each family received a hamper and all our children, (and their siblings), received gift vouchers. More over, during the year, and where ever possible despite the pandemic, families continued to utilise our caravan in South Lakeland for holidays and respite breaks.

During the year, Liverpool CHICS continued to work closely with individual families to identify ways in which we could further support them - which included liaising on their behalf, (or signposting them directly), to external agencies where appropriate. for example, "Wish" charities. Liverpool CHICS maintains a privileged position as an integral element of Alder Hey's Oncology Ward's wider service provision, and remains highly regarded by the Ward's clinical, managerial and support staff. It is ongoing aim of the Trustees that we not only maintain the support and services that we provide to our families, but also to identify ways to further evolve and develop the charity to enable us to further ease the plight of our families going through such awfully traumatic periods in their lives.

Financial Review

The charity had income of £41,322 and expenditure of £85,675.

The charity was in a satisfactory financial position at the year end with unrestricted funds of £266,294. Free reserves, which exclude the net book value of fixed assets, were £246,908.

Liverpool CHICS Trustee's Annual Report For the year ended 31 May 2021

Reference and administrative details

Charity number: 1183634
Registered Office: 1 Ash Close, Ormskirk, Lancashire L39 3PB

Our advisors

Independent Examiner: Anthony Deegan MAAT, MICB, PmDip.
Bankers: HSBC, 99-101 Lord Street, Liverpool. L2 6PG
Solicitors: Brabners, Horton House, Exchange Flags, Liverpool L2 3YL

Directors and trustees

The directors of the charitable incorporated organisation are its trustees for the purposes of charity law. The trustees and officers serving during the year and since the year-end were as follows:

Trustees

Martin Culley
Melanie Louise Allen
Andre Henry Cheminais
Graham O'Hagan
Elaine Lang

Structure, Governance and Management

Governing Document

Liverpool CHICS is a charitable incorporated organisation governed by its constitution dated 29th May 2019. It is registered with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently - members.

Liverpool CHICS

Trustee's Annual Report

For the year ended 31 May 2021

Appointment of trustees

As set out in the Articles of Association the trustees are elected by members of the charitable company attending the Annual General Meeting. The longest service one third of trustees retires each year and is able to offer themselves for re-election.

Trustee induction and training

New trustees undergo an orientation day to brief them on: their legal obligations under charity and company law, the Charity commission guidance on public benefit, and inform them of the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction process they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of trustees, which must have at least three members and has no maximum number of members, administers the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity and any client or supplier is disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The trustees consider the board of trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no director received remuneration in the year. Details of trustees expenses and related party transactions are disclosed in note 8 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with at least inflation. In view of the nature of the charity, the trustees benchmark against pay levels in other organisations of a similar size run on a voluntary basis. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities.

Liverpool CHICS Trustee's Annual Report For the year ended 31 May 2021

Risk Management

The trustees have a risk management strategy which comprises:

- * an annual review of the principal risks and uncertainties that the charity faces;
- * the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- * the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for both the charity and its subsidiary. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety of clients, food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Liverpool CHICS Trustee's Annual Report For the year ended 31 May 2021

Trustees' Responsibilities

The trustees, who are also the directors of Liverpool CHICS for the purpose of company law, 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).

Company law requires the charity 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 year. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and then apply them consistently;
- 2) observe the methods and principles on the Charities SORP;
- 3) make judgements and estimates that are reasonable and prudent;
- 4) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board of trustees on 29th March 2022 and signed on their behalf.



Graham O'Hagan
Trustee

Independent Examiner's Report To the trustees of Liverpool CHICS For the period ended 31 May 2021

I report to the trustees on my examination of the accounts of the Liverpool CHICS for the year ended 31 May 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Liverpool CHICS accounts carried out under section 145 of the 2011 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:

(1) accounting records were not kept in respect of the Liverpool CHICS as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) 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.



Anthony Deegan MAAT, MICB, PmDip.
Community Accountant
Sefton Council for Voluntary Service
Burlington House

29th March 2022

Liverpool CHICS

Statement of Financial Activities

(Incorporating Income & Expenditure Account)

For the year ended 31 May 2021

	Note	Unrestricted Funds £	Total 2021 £	Total 2020 £
Income and endowments from:				
Donations and legacies	2	41,282	41,282	384,192
Charitable activities	3	-	-	3,040
Other trading activities	4	18	18	2,626
Investments	5	22	22	465
Total income		41,322	41,322	390,323
Expenditure on:				
Raising funds	6	582	582	983
Charitable activities	7	85,093	85,093	78,692
Total expenditure		85,675	85,675	79,675
Net (expenditure)/income		(44,353)	(44,353)	310,648
Funds b/fwd		310,648	310,648	-
Funds c/fwd		266,294	266,294	310,648

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

All income and expenditure derive from continuing activities.

The notes on pages 12 to 24 form part of these financial statements

Liverpool CHICS

Balance Sheet

As at 31 May 2021

Company Number:

	Note	2021 £	£	2020 £
Fixed Assets				
Tangible assets	12		19,387	23,304
Current Assets				
Cash at bank and in hand	13	250,192		302,302
		250,192		302,302
Creditors: Amounts falling due within one year	14	3,285		14,958
Net Current Assets			246,907	287,344
Total Net Assets			266,294	310,648
Funds of the charity				
Designated Funds			19,386	23,304
General Fund			246,908	287,344
Total Unrestricted Funds	15		266,294	310,648
Total Funds			266,294	310,648

In approving these financial statements as directors of the company we hereby confirm the following:
For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476.
- 2) The directors acknowledge 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the board of directors on 29th March 2022.



Graham O'Hagan, Director

The notes on pages 12 to 24 form part of these financial statements

Liverpool CHICS

Notes to the Accounts

For the year ended 31 May 2021

1 Accounting Policies

1a Basis of preparation

The financial statements have been prepared 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) (as amended for accounts period commencing 1 January 2016)- (Charities SORP (FRS 102)), and the Companies Act 2006

Liverpool CHICS meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for Charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The functional currency used by Liverpool CHICS is the £ Sterling.

1b. Preparation of the accounts on a going concern basis

There are no current uncertainties - the charity is financially buoyant and has the commitment of a dedicated set of volunteers.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

1 Accounting Policies (cont.)

1c. Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to Liverpool CHICS, or Liverpool CHICS is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed, if material.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividend income is recognised when the right to receive payment is established, usually when the investment is declared ex-dividend.

1d. Deferred income

Income from donations and grants, including capital grants are deferred when the following conditions are met:

a) when donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods

b) when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

1 Accounting Policies (cont.)

1e. Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1f. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Help and support to families of children with cancer

a) Costs of raising funds comprise the costs of commercial trading.

b) Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

c) Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

1 Accounting Policies (cont.)

1g. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charities programmes and activities. these costs have been allocated between cost of raising funds and expenditure on charitable activities. the bases on which support costs have been allocated are set out in note 7.

1h. Funds Accounting

All income and expenditure together with gains and losses are allocated to a specific charitable fund.

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Further details of designated funds together with their purpose are set out in note 15.

Restricted funds are donations which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity. Further details of restricted funds together with their purposes are set out in note .

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

1 Accounting Policies (cont.)

1i. Tangible fixed assets and depreciation

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. cost includes the original purchase price, costs directly attributable to bringing the asset into its working condition for its intended use, dismantling and restoration costs and borrowing costs capitalised.

Plant and machinery and fixtures, fitting, tools, and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates in order to write each asset off over its anticipated useful economic life. A full year's depreciation charge is charged in the year of acquisition and no depreciation is charged in the year of disposal.

Fixtures and fittings	7 years on a straight line basis
Equipment	25% pa on a reducing balance basis

Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the charitable company and the cost can be measured reliably.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

1j. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1k. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

1 Accounting Policies (cont.)

1i. Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1m. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

2. Donations and Legacies

	2021 £	2020 £
Donations	41,282	85,228
Childrens Cancer Support Group	-	298,964
	<u>41,282</u>	<u>384,192</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

3. Charitable Activity Income

	2021 £	2020 £
Contributions to activities	-	3,040
	<u>-</u>	<u>3,040</u>
	<u>-</u>	<u>3,040</u>

Income from charitable activities has been applied to the following activities:

	2021 £	2020 £
Help and support to families of children with cancer	-	3,040
	<u>-</u>	<u>3,040</u>
	<u>-</u>	<u>3,040</u>

4. Other trading activity income

	2021 £	2020 £
Quiz Night	-	970
Sale of stock and raffle tickets	-	340
Other fundraising	18	1,316
	<u>18</u>	<u>2,626</u>
	<u>18</u>	<u>2,626</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

5. Investment Income

	2021 £	2020 £
Interest Receivable	22	465
	<u>22</u>	<u>465</u>

6. Expenditure on Raising Funds

	2021 £	2020 £
Purchases	-	330
Just Giving charges	562	562
Lottery fee	20	20
Collecting boxes	-	71
	<u>582</u>	<u>983</u>

7. Charitable Activities Expenditure

	Activities Undertaken Directly £	Total 2021 £	Total 2020 £
Help and support to families of children with cancer	85,093	85,093	79,675
	<u>85,093</u>	<u>85,093</u>	<u>79,675</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

8. Staff Costs

	2021 £	2020 £
Wages and Salaries	38,692	35,133
	<u>38,692</u>	<u>35,133</u>

The average number of employees during the 2021 was:

	2021 Number	2020 Number
Family Support Co-ordinator	1	1
	<u>1</u>	<u>1</u>

There were no employees who had total remuneration benefits in excess of £60,000 per annum.

The trustees received no remuneration during the year.
The trustees did not receive any expenses during the year.

9. Key Management Personnel

The trustees consider that the key management personnel comprise the trustees:-

Trustees

Martin Culley
Melanie Louise Allen
Andre Henry Cheminais
Graham O'Hagan
Elaine Lang

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

10. Net Income for the year

Net income is stated after charging:

	2021 £	2020 £
Depreciation	<u>3,917</u>	<u>3,951</u>

11. Transfers Between Funds

The transfer from the General Fund to the Fixed Assets Fund represents the movement in the net book value of fixed assets.

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

12. Tangible Fixed Assets

	Fixtures & Equipment £	Total £
Cost / Valuation		
At 1 June 2020	27,255	27,255
At 31 May 2021	<u>27,255</u>	<u>27,255</u>
Depreciation		
At 1 June 2020	3,951	3,951
For the year	3,917	3,917
At 31 May 2021	<u>7,868</u>	<u>7,868</u>
Net Book Amounts		
At 31 May 2021	<u>19,387</u>	<u>19,387</u>
At 31 May 2020	<u>23,304</u>	<u>23,304</u>

13. Cash at bank and in hand

	2021 £	2020 £
Cash at bank	249,793	301,903
Cash in hand	399	399
	<u>250,192</u>	<u>302,302</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,978	14,708
Accruals and deferred income	307	250
	<u>3,285</u>	<u>14,958</u>

15. Unrestricted Funds

	Balance brought forward 2009 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2020 £
<i>General Fund</i>	-	390,323	(79,675)	(23,304)	287,344
Designated Funds					
<i>Fixed Asset Fund</i>	-	-	-	23,304	23,304
<i>Total Funds (previous year)</i>	<u>-</u>	<u>390,323</u>	<u>(79,675)</u>	<u>-</u>	<u>310,648</u>

	Balance brought forward 2020 £	Income £	Expenditure £	Transfers between funds £	Balance carried forward 2021 £
General Fund	287,344	41,322	(85,675)	3,918	246,909
Designated Funds					
Fixed Asset Fund	23,304	-	-	(3,918)	19,386
<i>Total Funds (current year)</i>	<u>310,648</u>	<u>41,322</u>	<u>(85,675)</u>	<u>-</u>	<u>266,295</u>

Liverpool CHICS

Notes to the Accounts (cont.)

For the year ended 31 May 2021

16. Comparative Statement of Financial Activities Information

In order to comply with Financial Reporting Standard 102 which requires comparative information to be provided for all amounts, this note provides the necessary disclosure for comparative purposes of the Statement of Financial Activities for the year ended 31 May 2020.

	Unrestricted Fund £	Total Funds £
Income		
Donations and legacies	384,192	384,192
Comparative activities	3,040	3,040
Other Trading Activities	2,626	2,626
Investments	465	465
Total income	390,323	390,323
Expenditure on		
Raising funds	983	983
Charitable activities	78,692	78,692
	79,675	79,675
Net income	310,648	310,648
Other Recognised gains:		
Net movement in funds	310,648	310,648