

Liverpool CHICS

Charity No. 1183634

Trustees' Report and Unaudited Accounts

31 May 2024

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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 2024.

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.

Liverpool CHICS

Trustees Annual Report

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 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.

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.

Trustees Annual Report

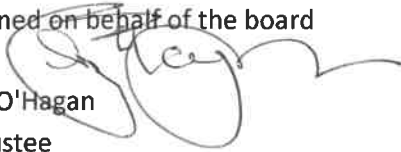
The trustees consider that the board of trustees comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All trustees give of their time freely and no director received remuneration in the year for their work 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

		Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes			
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		<u>157,221</u>	<u>203,859</u>
Total assets less current liabilities		<u>164,982</u>	<u>215,479</u>
Net assets excluding pension asset or liability		<u>164,982</u>	<u>215,479</u>
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.

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>

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

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.