

Charity registration number 1210486 (England and Wales)

LIZARD C.H.I.L.D TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 AUGUST 2025

LIZARD C.H.I.L.D TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Miss S Greenaway
Miss M Julier
Mrs W O'Sullivan
Mrs T Griffiths

Charity registration

England and Wales

1210486

Accountants

bk plus Limited
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
United Kingdom
TR13 0SR

LIZARD C.H.I.L.D TRUST

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LIZARD C.H.I.L.D TRUST

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the period ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

The objects of the CIO are to enhance the development and education of children living mainly in the local area who are primarily under school age, by encouraging parents to understand and provide for the needs of their children through community groups.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Financial review and activities

The CIO was registered on 15 October 2024 and has not traded during the period. There is therefore no surplus or deficit.

The assets and operations of the old unincorporated charity (Lizard C.H.I.L.D Trust) have been transferred to the CIO from 1 September 2025.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), registered number 1210486. The CIO is controlled by its governing document.

The trustees who served during the period and up to the date of signature of the financial statements were:

Miss S Greenaway

Miss M Julier

Mrs W O'Sullivan

Mrs T Griffiths

Recruitment and appointment of trustees

The method of election or appointment of trustees is by committee approval on an ad hoc basis as and when required.

The trustees' report was approved by the Board of Trustees.

Mrs W O'Sullivan

Trustee

13 May 2026

LIZARD C.H.I.L.D TRUST

CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF LIZARD C.H.I.L.D TRUST FOR THE PERIOD ENDED 31 AUGUST 2025

In order to assist you to fulfil your duties under the Charities Act 2011, we have prepared for your approval the financial statements of Lizard C.H.I.L.D Trust for the period ended 31 August 2025, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/rulebook.html.

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Lizard C.H.I.L.D Trust and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-audit-exempt-companies-jan-24.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lizard C.H.I.L.D Trust and the charity's trustees as a body for our work or for this report.

It is your duty to ensure that Lizard C.H.I.L.D Trust has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Lizard C.H.I.L.D Trust. You consider that Lizard C.H.I.L.D Trust is exempt from the statutory audit requirement for the period, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Lizard C.H.I.L.D Trust. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

bk plus Limited

Chartered Certified Accountants
Lakeside Offices
The Old Cattle Market
Coronation Park
Helston
Cornwall
TR13 0SR
United Kingdom
13 May 2026

LIZARD C.H.I.L.D TRUST

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE PERIOD ENDED 31 AUGUST 2025

The charity has not been active during the current period. It received no income and incurred no expenditure, and therefore made neither surplus nor deficit.

LIZARD C.H.I.L.D TRUST

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£
			=====
The funds of the charity			=====
			-
			=====

The financial statements were approved by the trustees on 13 May 2026

Mrs W O'Sullivan
Trustee

LIZARD C.H.I.L.D TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Lizard C.H.I.L.D Trust is a Charitable Incorporated Organisation (CIO).

1.1 Reporting period

The CIO was registered on 15 October 2024 and the financial statements are therefore prepared for the period from this date to 31 August 2025.

1.2 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" 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The assets and operations of the unincorporated charity were transferred to the CIO from 1 September 2025.

1.4 Income

The CIO has not traded during the period and there is therefore no income recognised.

1.5 Expenditure

The CIO has not traded during the period and there is therefore no expenditure recognised.

2 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

3 Employees

The average monthly number of employees during the period was:

	2025 Number
Total	-

There were no employees whose annual remuneration was more than £60,000.

LIZARD C.H.I.L.D TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 AUGUST 2025

3 Employees

(Continued)

4 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

5 Related party transactions

There were no disclosable related party transactions during the period.