

# WHITEGATES CHILDREN'S TRUST

England & Wales · Charity number 258653

## Details

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**Other names** TUTNALL CHILDRENS HOME, WHITEGATES

**Status** Registered

**Legal form** Other

**Registered** 1969-06-10

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

## Contact

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**Address** 8 Roberts Lane  
South Littleton  
Evesham  
WR11 8TN

**Phone** 07553958032

**Email** [davidwootten@yahoo.co.uk](mailto:davidwootten@yahoo.co.uk)

## Activities

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**Objects:** 1. THE RELIEF OF YOUNG PERSONS, INCLUDING FORMER BENEFICIARIES OF TUTNALL CHILDREN'S HOME, WHO THROUGH POVERTY, DEPRIVATION OR ABUSE, ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS;2. TO PROMOTE THE EDUCATION OF SUCH YOUNG PERSONS IN SUCH WAYS AS THE TRUSTEES SHALL THINK FIT.

**Activities:** 1) The relief of young persons, including former beneficiaries of Tutnal Children's Home, who through poverty, deprivation or abuse, are in conditions of need, hardship or distress.2) To promote the education of such young persons in such ways as the trustees shall think fit.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05		-	-	-
2024-04-05	£56,111	£37,761	-	-
2023-04-05	£58,812	£28,645	-	-
2022-04-05	£42,548	£21,603	-	-
2021-04-05	£40,731	£48,808	-	-
2020-04-05	£51,179	£42,289	-	-

## Trustees

Name	Role	Appointed
David Wootten	Chair	2013-07-11
CHRISTINE SUSAN WRIGHT		
PROFESSOR BRIAN JOHN TIGHE		

**WHITEGATES CHILDREN'S TRUST**

England & Wales - Charity number 258653

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# Accounts

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WHITEGATES CHILDREN'S TRUST  
TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5TH APRIL 2025

REGISTERED CHARITY NO. 258653

WHITEGATES CHILDREN'S TRUST

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WHITEGATES CHILDREN'S TRUST  
CHARITY INFORMATION  
FOR THE YEAR ENDED 5TH APRIL 2025

TRUSTEES:	B J Tighe D A Wootten C S Wright
CHARITY NO:	258653
CORRESPONDENT ADDRESS:	8 Roberts Lane South Littleton Evesham WR11 8TN
INDEPENDENT EXAMINERS:	R J Beresford Charles Lovell & Co Chartered Certified Accountants Registered Auditors 8 Church Green East Redditch Worcestershire B98 8BP
BANKERS:	Barclays Bank plc 15 Colmore Row Birmingham B3 2EP

WHITEGATES CHILDREN'S TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5TH APRIL 2025

The trustees present their report and financial statements for the year ended 5th April 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

**TRUSTEES**

The trustees named in the Charity Information Report have served throughout the year except where specified. Appointment of trustees is governed by the Trust Deed of the charity and by the scheme approved by the Charity Commissioners for England and Wales dated 3rd May 2002.

The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

**CONSTITUTION**

The Whitegates Children's Trust is constituted by the Trust Deed dated 27th February 1969 and now governed by the scheme dated 3rd May 2002.

OBJECTIVES AND ACTIVITIES

**OBJECTS AND POLICIES**

The objects of the charity are:

- (1) the relief of young persons, including former beneficiaries of Tutnall Children's Home, who through poverty, deprivation or abuse, are in conditions of need, hardship or distress:
- (2) to promote the education of such young persons in such ways as the trustees shall think fit.

**DELIVERING PUBLIC BENEFIT**

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance. The charity provides grants to charities involved with children. The trustees consider that these grants provide a public benefit.

ACHIEVEMENTS AND PERFORMANCE

**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS**

The investment income received from investments and from funds placed on deposit was used to make grants to a number of charities involved with children. Further grants will be made in the current year.

FINANCIAL REVIEW

**INVESTMENT POWERS & POLICIES**

The Trust Deed authorises the trustees to make and hold investments authorised by law for investment of Trust funds with power to vary such investments from time to time. The Trustees in consultation with the charity's investment advisors have a policy of spreading investments across a broad sector of the economy to reduce risk and obtain medium term growth and maintainable income.

WHITEGATES CHILDREN'S TRUST  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5TH APRIL 2025  
(continued...)

FINANCIAL REVIEW

RESERVES POLICY

The Trustees have reviewed the reserves of the charity and these consist of the accumulated funds carried forward at 31st March 2023 following the closure of Tutnall Children's Home (Whitegates) together with the sale proceeds of the property and its contents. Capital gains on investments are added to reserves as and when they arise. The reserves are held to produce income to be used in the furtherance of the charity's objects.

FINANCIAL REVIEW

Total income amounts to £62,773 (£56,111: 2024). After deducting net management and administration expenses of £1,518 and grants of £28,500 (£1,511 and £36,250: 2024) a surplus of £32,815 (surplus of £18,350: 2024) was added to the funds carried forward.

RISK MANAGEMENT

The Trustees have reviewed the major risks that the charity faces and confirm that systems have been established to minimise these risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

The report was approved by the trustees on 26th January 2026 and signed on their behalf.

D A Wootten  
Trustee



WHITEGATES CHILDREN'S TRUST  
INDEPENDENT EXAMINER'S REPORT TO  
THE TRUSTEES

I report on the accounts of the Charity for the year ended 5th April 2025, which are set out on pages 5 to 8.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the Charities Act 2011: and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Beresford  
Charles Lovell & Co  
Association of Chartered Certified Accountants  
Chartered Certified Accountants  
Registered Auditors  
8 Church Green East  
Redditch  
Worcestershire  
B98 8BP

Date: 26th January 2026

WHITEGATES CHILDREN'S TRUST  
STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 5TH APRIL 2025

	Note	Unrestricted Funds year ended 05.04.25 £	Unrestricted Funds year ended 05.04.24 £
Incoming resources			
Incoming resources from generated funds:			
Investment income			
- Interest receivable		60	48
- Investment income receivable		62,773	56,063
Total incoming resources		<u>62,833</u>	<u>56,111</u>
Resources expended			
Charitable activities:			
Costs of activities in furtherance of the charity's objects:			
- Management & administration		1,518	1,511
- Grants		28,500	36,250
Total resources expended	2	<u>30,018</u>	<u>37,761</u>
Net Income / (Expenditure) for the year		32,815	18,350
Other recognised (losses)/gains			
Gains and losses on investment assets			
-(Reduction) / gain in market value of investments as at 5th April 2025		18,167	(25,404)
Net movement in funds		<u>50,982</u>	<u>(7,054)</u>
Fund balances brought forward at 6th April 2024		1,745,801	1,752,855
Fund balances carried forward at 5th April 2025		<u>1,796,783</u>	<u>1,745,801</u>

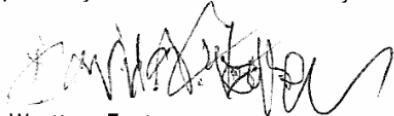
All gains and losses recognised in the period are included above.

WHITEGATES CHILDREN'S TRUST

BALANCE SHEET  
AS AT 5TH APRIL 2025

	Note	05.04.25		05.04.24	
		£	£	£	£
Fixed assets					
Investments	4		1,451,488		1,433,321
Current assets					
Cash at bank & in hand		346,615		315,120	
Current liabilities					
Creditors (amounts falling due within one year)	5	<u>1,320</u>		<u>2,640</u>	
Total assets less current liabilities			345,295		312,480
Net assets			<u>1,796,783</u>		<u>1,745,801</u>
Funds					
Unrestricted income funds					
Accumulated fund	6		<u>1,796,783</u>		<u>1,745,801</u>

Approved by the trustees on 26th January 2026 and signed on their behalf by:-



D A Wootten - Trustee

WHITEGATES CHILDREN'S TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5TH APRIL 2025

1. ACCOUNTING POLICIES

(a) Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

(b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The charity did not hold any restricted funds during the year.

(c) Donations

Donations are credited to income and expenditure accounts in the year in which they are received.

(d) Capital grants and legacies

Capital grants and legacies received are credited to the income and expenditure account in the year in which they are received.

(e) Gains/(losses) on investments

Gains/(losses) on investments are credited/(charged) to the SOFA in the period to which they relate.

2. TOTAL RESOURCES EXPENDED

	05.04.25	05.04.24
	£	£
Costs of charitable activities		
(a) Care of children:		
Grants made	<u>28,500</u>	<u>36,250</u>
(b) Management & administration:		
Bank & professional charges	1,320	1,376
Office expenses	198	135
	<u>1,518</u>	<u>1,511</u>
TOTAL EXPENDITURE	<u>30,018</u>	<u>37,761</u>

3. STAFF COSTS

No trustee of Whitegates Children's Trust received any emoluments during the year (2024: £Nil). The trustees neither received nor waived any emoluments during the year (2024: £Nil) and no out of pocket expenses were reimbursed.

WHITEGATES CHILDREN'S TRUST  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5TH APRIL 2025

4. FIXED ASSET INVESTMENTS

	05.04.25	05.04.24
	£	£
Market value at 6th April 2024	1,433,321	1,458,725
Net (reduction) / gain on revaluation at 5th April 2025	18,167	(25,404)
Capital returned	<u>-</u>	<u>-</u>
Market value at 5th April 2025	<u>1,451,488</u>	<u>1,433,321</u>
Cost at 5th April 2025	<u>762,907</u>	<u>762,907</u>

5. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)

	05.04.25	05.04.24
	£	£
Accruals & deferred income	<u>1,320</u>	<u>2,640</u>

6. ACCUMULATED FUND

	05.04.25	05.04.24
	£	£
Balance at 6th April 2024	1,745,801	1,752,855
Surplus / (Deficit) for the year	32,815	18,350
Net unrealised (losses) / gains	<u>18,167</u>	<u>(25,404)</u>
Balance at 5th April 2025	<u>1,796,783</u>	<u>1,745,801</u>

WHITEGATES CHILDREN'S TRUST

OPERATING ACCOUNT FOR THE YEAR ENDED 5TH APRIL 2025

	year ended 05.04.25		year ended 05.04.24	
INCOME	£	£	£	£
Interest receivable		60		48
Investment income receivable		62,773		56,063
		62,833		56,111
 DEDUCT: OVERHEADS				
Grants made:				
Birmingham Boys' & Girls' Union	-		6,000	
Be Free	-		2,000	
Childhood First	-		-	
Christadelphian Meal - A - Day Fund	-		-	
Dodford Children's Holiday Farm	2,000		750	
Deaf World	-		1,250	
Eve Brook Scholarship Fund	5,000		4,000	
Entrust	1,500		1,500	
Hothouse	-		1,000	
Lucy Faithful Foundation	2,000		1,500	
NICE	2,000		2,000	
The Christine Witcutt Memorial Fund	8,000		8,000	
Ukraine Donation	-		-	
Welcome	-		-	
Weston Turville Wells for Tanzania	8,000		8,000	
Zone Youth	-		250	
	28,500		36,250	
Independent Examiner's Fees	1,320		1,320	
Bank & professional charges	54		56	
Office expenses	144		135	
		30,018		37,761
(DEFICIT)/SURPLUS FOR THE YEAR		32,815		18,350



**WHITEGATES CHILDREN'S TRUST**

England & Wales - Charity number 258653

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# Accounts

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**WHITEGATES CHILDREN'S TRUST**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5TH APRIL 2024**

**REGISTERED CHARITY NO. 258653**



**WHITEGATES CHILDREN'S TRUST**

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<b>Operating Account</b>	9



**WHITEGATES CHILDREN'S TRUST**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 5TH APRIL 2024**

**TRUSTEES:** B J Tighe  
D A Wootten  
C S Wright

**CHARITY NO:** 258653

**CORRESPONDENT  
ADDRESS:** 21 Lugtrout Lane  
Solihull  
West Midlands  
B91 2SB

**INDEPENDENT  
EXAMINERS:** R J Beresford  
Charles Lovell & Co  
Chartered Certified Accountants  
Registered Auditors  
8 Church Green East  
Redditch  
Worcestershire  
B98 8BP

**BANKERS:** Barclays Bank plc  
15 Colmore Row  
Birmingham  
B3 2EP



**WHITEGATES CHILDREN'S TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5TH APRIL 2024**

The trustees present their report and financial statements for the year ended 5th April 2024.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**TRUSTEES**

The trustees named in the Charity Information Report have served throughout the year except where specified. Appointment of trustees is governed by the Trust Deed of the charity and by the scheme approved by the Charity Commissioners for England and Wales dated 3rd May 2002.

The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

**CONSTITUTION**

The Whitegates Children's Trust is constituted by the Trust Deed dated 27th February 1969 and now governed by the scheme dated 3rd May 2002.

**OBJECTIVES AND ACTIVITIES**

**OBJECTS AND POLICIES**

The objects of the charity are:

- (1) the relief of young persons, including former beneficiaries of Tutnall Children's Home, who through poverty, deprivation or abuse, are in conditions of need, hardship or distress:
- (2) to promote the education of such young persons in such ways as the trustees shall think fit.

**DELIVERING PUBLIC BENEFIT**

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The charity provides grants to charities involved with children. The trustees consider that these grants provide a public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS**

The investment income received from investments and from funds placed on deposit was used to make grants to a number of charities involved with children. Further grants will be made in the current year.

**FINANCIAL REVIEW**

**INVESTMENT POWERS & POLICIES**

The Trust Deed authorises the trustees to make and hold investments authorised by law for investment of Trust funds with power to vary such investments from time to time.

The Trustees in consultation with the charity's investment advisors have a policy of spreading investments across a broad sector of the economy to reduce risk and obtain medium term growth and maintainable income.



**WHITEGATES CHILDREN'S TRUST**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5TH APRIL 2024**  
**(continued...)**

**FINANCIAL REVIEW**

**RESERVES POLICY**

The Trustees have reviewed the reserves of the charity and these consist of the accumulated funds carried forward at 31st March 2023 following the closure of Tutnall Children's Home (Whitegates) together with the sale proceeds of the property and its contents. Capital gains on investments are added to reserves as and when they arise. The reserves are held to produce income to be used in the furtherance of the charity's objects.

**FINANCIAL REVIEW**

Total income amounts to £56,111 (£58,812: 2023). After deducting net management and administration expenses of £1,511 and grants of £36,250 (£1,645 and £27,000: 2023) a surplus of £18,350 (surplus of £30,167: 2023) was added to the funds carried forward.

**RISK MANAGEMENT**

The Trustees have reviewed the major risks that the charity faces and confirm that systems have been established to minimise these risks.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

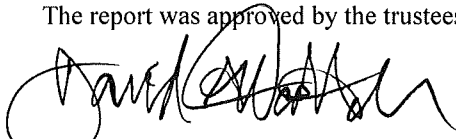
The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**APPROVAL**

The report was approved by the trustees on 31st December 2024 and signed on their behalf.



**D.A Wootten**  
Trustee



**WHITEGATES CHILDREN'S TRUST**

**INDEPENDENT EXAMINER'S REPORT TO  
THE TRUSTEES**

I report on the accounts of the Charity for the year ended 5th April 2024, which are set out on pages 5 to 8.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Beresford  
Charles Lovell & Co  
Association of Chartered Certified Accountants  
Chartered Certified Accountants  
Registered Auditors  
8 Church Green East  
Redditch  
Worcestershire  
B98 8BP

Date: 17th October 2024



**WHITEGATES CHILDREN'S TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 5TH APRIL 2024**

	Note	Unrestricted Funds
		year ended
		05.04.24
		£
<b>Incoming resources</b>		
<i>Incoming resources from generated funds:</i>		
Investment income		
- Interest receivable		8
- Investment income receivable		58,804
<b>Total incoming resources</b>		<u>58,812</u>
<b>Resources expended</b>		
<i>Charitable activities:</i>		
Costs of activities in furtherance of the charity's objects:		
- Management & administration		1,645
- Grants		27,000
<b>Total resources expended</b>	2	<u>28,645</u>
<b>Net Income / (Expenditure) for the year</b>		18,350
<b>Other recognised (losses)/gains</b>		
<i>Gains and losses on investment assets</i>		
-(Reduction) / gain in market value of investments as at 5th April 2024		(30,156)
<b>Net movement in funds</b>		<u>11</u>
Fund balances brought forward at 6th April 2023		1,752,844
<b>Fund balances carried forward at 5th April 2024</b>		<u>1,752,855</u>

All gains and losses recognised in the period are included above.



**WHITEGATES CHILDREN'S TRUST**

**BALANCE SHEET**  
**AS AT 5TH APRIL 2024**

	Note	05.04.24		05.04.23	
		£	£	£	£
<b>Fixed assets</b>					
Investments	4		1,433,321		1,458,725
<b>Current assets</b>					
Cash at bank & in hand		315,120		296,770	
<b>Current liabilities</b>					
Creditors (amounts falling due within one year)	5	<u>2,640</u>		<u>2,640</u>	
<b>Total assets less current liabilities</b>			312,480		294,130
<b>Net assets</b>			<u>1,745,801</u>		<u>1,752,855</u>
<b>Funds</b>					
<b>Unrestricted income funds</b>					
Accumulated fund	6		<u>1,745,801</u>		<u>1,752,855</u>

Approved by the trustees on 17th October 2024 and signed on their behalf by:-



D A Wootten - Trustee



**WHITEGATES CHILDREN'S TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5TH APRIL 2024**

**1. ACCOUNTING POLICIES**

**(a) Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**(b) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The charity did not hold any restricted funds during the year.

**(c) Donations**

Donations are credited to income and expenditure accounts in the year in which they are received.

**(d) Capital grants and legacies**

Capital grants and legacies received are credited to the income and expenditure account in the year in which they are received.

**(e) Gains/(losses) on investments**

Gains/(losses) on investments are credited/(charged) to the SOFA in the period to which they relate.

**2. TOTAL RESOURCES EXPENDED**

	05.04.24	05.04.23
	£	£
<b>Costs of charitable activities</b>		
(a) Care of children:		
Grants made	36,250	27,000
(b) Management & administration:		
Bank & professional charges	1,376	1,645
Office expenses	135	-
	1,511	1,645
<b>TOTAL EXPENDITURE</b>	<b>37,761</b>	<b>28,645</b>

**3. STAFF COSTS**

No trustee of Whitegates Children's Trust received any emoluments during the year (2023: £Nil). The trustees neither received nor waived any emoluments during the year (2023: £Nil) and no out of pocket expenses were reimbursed.



**WHITEGATES CHILDREN'S TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5TH APRIL 2023**

**4. FIXED ASSET INVESTMENTS**

	05.04.24	05.04.23
	£	£
Market value at 6th April 2023	1,458,725	1,488,881
Net (reduction) / gain on revaluation at 5th April 2024	(25,404)	(30,156)
Capital returned	-	-
	<u>1,433,321</u>	<u>1,458,725</u>
Market value at 5th April 2024		
	<u>762,907</u>	<u>762,907</u>
Cost at 5th April 2024		

**5. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)**

	05.04.24	05.04.23
	£	£
Accruals & deferred income	<u>2,640</u>	<u>2,640</u>

**6. ACCUMULATED FUND**

	05.04.24	05.04.23
	£	£
Balance at 6th April 2023	1,752,855	1,752,844
Surplus / (Deficit) for the year	18,350	30,167
Net unrealised (losses) / gains	<u>(25,404)</u>	<u>(30,156)</u>
Balance at 5th April 2024	<u>1,745,801</u>	<u>1,752,855</u>



**WHITEGATES CHILDREN'S TRUST**

**OPERATING ACCOUNT FOR THE YEAR ENDED 5TH APRIL 2024**

	year ended 05.04.24		year ended 05.04.23	
<b>INCOME</b>	£	£	£	£
Interest receivable		48		8
Investment income receivable		<u>56,063</u>		<u>58,804</u>
		56,111		58,812
 <b>DEDUCT: OVERHEADS</b>				
Grants made:				
Birmingham Boys' & Girls' Union	6,000		-	
Be Free	2,000		-	
Childhood First	-		4,000	
Christadelphian Meal - A - Day Fund	-		2,000	
Dodford Children's Holiday Farm	750		-	
Deaf World	1,250		-	
Eve Brook Scholarship Fund	4,000		5,000	
Entrust	1,500		-	
Hothouse	1,000		-	
Lucy Faithful Foundation	1,500		-	
NICE	2,000		-	
The Christine Witcutt Memorial Fund	8,000		5,000	
Ukraine Donation	-		2,000	
Welcome	-		2,000	
Weston Turville Wells for Tanzania	8,000		7,000	
Zone Youth	250		-	
	<u>36,250</u>		<u>27,000</u>	
Independent Examiner's Fees	1,320		1,320	
Bank & professional charges	56		325	
Office expenses	135		-	
			<u>-</u>	
		37,761		28,645
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<u><u>18,350</u></u>		<u><u>30,167</u></u>



**WHITEGATES CHILDREN'S TRUST**

England & Wales - Charity number 258653

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# Accounts

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**WHITEGATES CHILDREN'S TRUST**

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5TH APRIL 2023**

**REGISTERED CHARITY NO. 258653**

**WHITEGATES CHILDREN'S TRUST**

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**WHITEGATES CHILDREN'S TRUST**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 5TH APRIL 2023**

**TRUSTEES:** B J Tighe  
R E Weaving  
D A Wootten  
C S Wright

**CHARITY NO:** 258653

**CORRESPONDENT  
ADDRESS:** 21 Lugtrout Lane  
Solihull  
West Midlands  
B91 2SB

**INDEPENDENT  
EXAMINERS:** R J Beresford  
Charles Lovell & Co  
Chartered Certified Accountants  
Registered Auditors  
8 Church Green East  
Redditch  
Worcestershire  
B98 8BP

**BANKERS:** Barclays Bank plc  
15 Colmore Row  
Birmingham  
B3 2EP

**WHITEGATES CHILDREN'S TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5TH APRIL 2023**

The trustees present their report and financial statements for the year ended 5th April 2023.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**TRUSTEES**

The trustees named in the Charity Information Report have served throughout the year except where specified. Appointment of trustees is governed by the Trust Deed of the charity and by the scheme approved by the Charity Commissioners for England and Wales dated 3rd May 2002.

The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

**CONSTITUTION**

The Whitegates Children's Trust is constituted by the Trust Deed dated 27th February 1969 and now governed by the scheme dated 3rd May 2002.

**OBJECTIVES AND ACTIVITIES**

**OBJECTS AND POLICIES**

The objects of the charity are:

- (1) the relief of young persons, including former beneficiaries of Tutnall Children's Home, who through poverty, deprivation or abuse, are in conditions of need, hardship or distress:
- (2) to promote the education of such young persons in such ways as the trustees shall think fit.

**DELIVERING PUBLIC BENEFIT**

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The charity provides grants to charities involved with children. The trustees consider that these grants provide a public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS**

The investment income received from investments and from funds placed on deposit was used to make grants to a number of charities involved with children. Further grants will be made in the current year.

**FINANCIAL REVIEW**

**INVESTMENT POWERS & POLICIES**

The Trust Deed authorises the trustees to make and hold investments authorised by law for investment of Trust funds with power to vary such investments from time to time.

The Trustees in consultation with the charity's investment advisors have a policy of spreading investments across a broad sector of the economy to reduce risk and obtain medium term growth and maintainable income.

**WHITEGATES CHILDREN'S TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5TH APRIL 2023**  
**(continued...)**

**FINANCIAL REVIEW**

**RESERVES POLICY**

The Trustees have reviewed the reserves of the charity and these consist of the accumulated funds carried forward at 31st March 2003 following the closure of Tutnall Children's Home (Whitegates) together with the sale proceeds of the property and its contents. Capital gains on investments are added to reserves as and when they arise. The reserves are held to produce income to be used in the furtherance of the charity's objects.

**FINANCIAL REVIEW**

Total income amounts to £58,812 (£42,548: 2022). After deducting net management and administration expenses of £1,645 and grants of £27,000 (£1,445 and £19,500: 2022) a surplus of £30,167 (surplus of £21,603: 2022) was added to the funds carried forward.

**RISK MANAGEMENT**

The Trustees have reviewed the major risks that the charity faces and confirm that systems have been established to minimise these risks.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

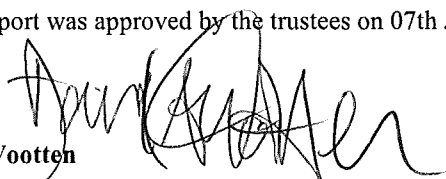
- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**APPROVAL**

The report was approved by the trustees on 07th June 2024 and signed on their behalf.

**D A Wootten**  
Trustee



**WHITEGATES CHILDREN'S TRUST**

**INDEPENDENT EXAMINER'S REPORT TO  
THE TRUSTEES**

I report on the accounts of the Charity for the year ended 5th April 2023, which are set out on pages 5 to 8.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the Charities Act 2011: and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
  
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R J Beresford  
Charles Lovell & Co  
Association of Chartered Certified Accountants  
Chartered Certified Accountants  
Registered Auditors  
8 Church Green East  
Redditch  
Worcestershire  
B98 8BP

Date: 07th June 2024

**WHITEGATES CHILDREN'S TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 5TH APRIL 2023**

	Note	Unrestricted Funds
	year ended	year ended
	05.04.23	05.04.22
	£	£
<b>Incoming resources</b>		
<i>Incoming resources from generated funds:</i>		
Investment income		
- Interest receivable	8	2
- Investment income receivable	58,804	42,546
<b>Total incoming resources</b>	58,812	42,548
<b>Resources expended</b>		
<i>Charitable activities:</i>		
Costs of activities in furtherance of the charity's objects:		
- Management & administration	1,645	1,445
- Grants	27,000	19,500
<b>Total resources expended</b>	28,645	20,945
<b>Net Income / (Expenditure) for the year</b>	30,167	21,603
<b>Other recognised (losses)/gains</b>		
<i>Gains and losses on investment assets</i>		
-(Reduction) / gain in market value of investments as at 5th April 2023	(30,156)	133,680
<b>Net movement in funds</b>	11	155,283
Fund balances brought forward at 6th April 2022	1,752,844	1,597,561
<b>Fund balances carried forward at 5th April 2023</b>	1,752,855	1,752,844


All gains and losses recognised in the period are included above.

**WHITEGATES CHILDREN'S TRUST**

**BALANCE SHEET**  
**AS AT 5TH APRIL 2023**

	Note	05.04.23		05.04.22	
		£	£	£	£
<b>Fixed assets</b>					
Investments	4		1,458,725		1,488,881
<b>Current assets</b>					
Cash at bank & in hand		296,770		265,283	
<b>Current liabilities</b>					
Creditors (amounts falling due within one year)	5	<u>2,640</u>		<u>1,320</u>	
<b>Total assets less current liabilities</b>			294,130		263,963
<b>Net assets</b>			<u>1,752,855</u>		<u>1,752,844</u>
<b>Funds</b>					
<b>Unrestricted income funds</b>					
Accumulated fund	6		<u>1,752,855</u>		<u>1,752,844</u>

Approved by the trustees on 07th June 2024 and signed on their behalf by:-

  
D A Wootten - Trustee

**WHITEGATES CHILDREN'S TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5TH APRIL 2023**

**1. ACCOUNTING POLICIES**

**(a) Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**(b) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The charity did not hold any restricted funds during the year.

**(c) Donations**

Donations are credited to income and expenditure accounts in the year in which they are received.

**(d) Capital grants and legacies**

Capital grants and legacies received are credited to the income and expenditure account in the year in which they are received.

**(e) Gains/(losses) on investments**

Gains/(losses) on investments are credited/(charged) to the SOFA in the period to which they relate.

**2. TOTAL RESOURCES EXPENDED**

	05.04.23 £	05.04.22 £
<b>Costs of charitable activities</b>		
(a) Care of children:		
Grants made	<u>27,000</u>	<u>19,500</u>
(b) Management & administration:		
Bank & professional charges	1,645	1,445
Office expenses	-	-
	<u>1,645</u>	<u>1,445</u>
<b>TOTAL EXPENDITURE</b>	<u>28,645</u>	<u>20,945</u>

**3. STAFF COSTS**

No trustee of Whitegates Children's Trust received any emoluments during the year (2022: £Nil). The trustees neither received nor waived any emoluments during the year (2022: £Nil) and no out of pocket expenses were reimbursed.

**WHITEGATES CHILDREN'S TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5TH APRIL 2023**

**4. FIXED ASSET INVESTMENTS**

	05.04.23	05.04.22
	£	£
Market value at 6th April 2022	1,488,881	1,355,201
Net (reduction) / gain on revaluation at 5th April 2023	(30,156)	133,680
Capital returned	-	-
	<u>1,458,725</u>	<u>1,488,881</u>
Market value at 5th April 2023		
	<u>762,907</u>	<u>762,907</u>
Cost at 5th April 2023		

**5. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)**

	05.04.23	05.04.22
	£	£
Accruals & deferred income	<u>2,640</u>	<u>1,320</u>

**6. ACCUMULATED FUND**

	05.04.23	05.04.22
	£	£
Balance at 6th April 2022	1,752,844	1,597,561
Surplus / (Deficit) for the year	30,167	21,603
Net unrealised (losses) / gains	<u>(30,156)</u>	<u>133,680</u>
Balance at 5th April 2023	<u>1,752,855</u>	<u>1,752,844</u>

**WHITEGATES CHILDREN'S TRUST**

**OPERATING ACCOUNT FOR THE YEAR ENDED 5TH APRIL 2023**

	year ended 05.04.23		year ended 05.04.22	
<b>INCOME</b>	£	£	£	£
Interest receivable		8		2
Investment income receivable		58,804		42,546
		<u>58,812</u>		<u>42,548</u>
<b>DEDUCT: OVERHEADS</b>				
Grants made:				
Birmingham Boys' & Girls' Union	-		-	
Birmingham Phab Camps	-		-	
Childhood First	4,000		-	
Christadelphian Meal - A - Day Fund	2,000		-	
Dodford Children's Holiday Farm	-		-	
Eve Brook Scholarship Fund	5,000		-	
Friends of Fox Hollies School	-		-	
Gina Insley	-		500	
Halow	-		1,000	
Jellybabies Nursery & Pre-School	-		-	
Mercy Ships	-		-	
St Basils	-		3,000	
The Christine Witcutt Memorial Fund	5,000		-	
Ukraine Donation	2,000		-	
Welcome	2,000		-	
Weston Turville Wells for Tanzania	7,000		10,000	
YMCA Heart of England	-		5,000	
	<u>27,000</u>		<u>19,500</u>	
Independent Examiner's Fees	1,320		1,313	
Bank & professional charges	325		132	
Office expenses	-		-	
		28,645		20,945
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<u>30,167</u>		<u>21,603</u>

**WHITEGATES CHILDREN'S TRUST**

England & Wales - Charity number 258653

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# Accounts

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**WHITEGATES CHILDREN'S TRUST**  
**TRUSTEES' REPORT AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5TH APRIL 2022**

**REGISTERED CHARITY NO. 258653**

**WHITEGATES CHILDREN'S TRUST**

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WHITEGATES CHILDREN'S TRUST

CHARITY INFORMATION  
FOR THE YEAR ENDED 5TH APRIL 2022

**TRUSTEES:** B J Tighe  
R E Weaving  
D A Wooten  
C S Wright

**CHARITY NO:** 258653

**CORRESPONDENT  
ADDRESS:** 21 Lugtrout Lane  
Solihull  
West Midlands  
B91 2SB

**INDEPENDENT  
EXAMINERS:** D R Burman  
Charles Lovell & Co  
Chartered Certified Accountants  
Registered Auditors  
8 Church Green East  
Redditch  
Worcestershire  
B98 8BP

**BANKERS:** Barclays Bank plc  
15 Colmore Row  
Birmingham  
B3 2EP

**WHITEGATES CHILDREN'S TRUST**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 5TH APRIL 2022**

The trustees present their report and financial statements for the year ended 5th April 2022.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**TRUSTEES**

The trustees named in the Charity Information Report have served throughout the year except where specified. Appointment of trustees is governed by the Trust Deed of the charity and by the scheme approved by the Charity Commissioners for England and Wales dated 3rd May 2002.

The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

**CONSTITUTION**

The Whitegates Children's Trust is constituted by the Trust Deed dated 27th February 1969 and now governed by the scheme dated 3rd May 2002.

**OBJECTIVES AND ACTIVITIES**

**OBJECTS AND POLICIES**

The objects of the charity are:

- (1) the relief of young persons, including former beneficiaries of Tutnall Children's Home, who through poverty, deprivation or abuse, are in conditions of need, hardship or distress:
- (2) to promote the education of such young persons in such ways as the trustees shall think fit.

**DELIVERING PUBLIC BENEFIT**

The trustees have complied with the duty in section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The charity provides grants to charities involved with children. The trustees consider that these grants provide a public benefit.

**ACHIEVEMENTS AND PERFORMANCE**

**DEVELOPMENT, ACTIVITIES AND ACHIEVEMENTS**

The investment income received from investments and from funds placed on deposit was used to make grants to a number of charities involved with children. Further grants will be made in the current year.

**FINANCIAL REVIEW**

**INVESTMENT POWERS & POLICIES**

The Trust Deed authorises the trustees to make and hold investments authorised by law for investment of Trust funds with power to vary such investments from time to time.

The Trustees in consultation with the charity's investment advisors have a policy of spreading investments across a broad sector of the economy to reduce risk and obtain medium term growth and maintainable income.

## WHITEGATES CHILDREN'S TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5TH APRIL 2022 (continued...)

#### FINANCIAL REVIEW

##### **RESERVES POLICY**

The Trustees have reviewed the reserves of the charity and these consist of the accumulated funds carried forward at 31st March 2021 following the closure of Tutnall Children's Home (Whitegates) together with the sale proceeds of the property and its contents. Capital gains on investments are added to reserves as and when they arise. The reserves are held to produce income to be used in the furtherance of the charity's objects.

##### **FINANCIAL REVIEW**

Total income amounts to £42,548 (£40,731: 2021). After deducting net management and administration expenses of £1,445 and grants of £19,500 (£1,308 and £47,500: 2021) a surplus of £21,603 (deficit of £8,077: 2021) was added to the funds carried forward.

##### **RISK MANAGEMENT**

The Trustees have reviewed the major risks that the charity faces and confirm that systems have been established to minimise these risks.

##### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**


The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- (a) select suitable accounting policies and apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

##### **APPROVAL**

The report was approved by the trustees on 20th January 2023 and signed on their behalf.



**D A Wootten**  
Trustee

**WHITEGATES CHILDREN'S TRUST**

**INDEPENDENT EXAMINER'S REPORT TO  
THE TRUSTEES**

I report on the accounts of the Charity for the year ended 5th April 2022, which are set out on pages 5 to 8.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is required. It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINER'S STATEMENT**

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

1. Which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with s.130 of the Charities Act 2011: and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

D R Burman  
Charles Lovell & Co  
Association of Chartered Certified Accountants  
Chartered Certified Accountants  
Registered Auditors  
8 Church Green East  
Redditch  
Worcestershire  
B98 8BP



Date: 20th January 2023

**WHITEGATES CHILDREN'S TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 5TH APRIL 2022**

	Note	Unrestricted Funds
		year ended
		05.04.22
		£
<b>Incoming resources</b>		
<i>Incoming resources from generated funds:</i>		
Investment income		
- Interest receivable		293
- Investment income receivable		40,438
<b>Total incoming resources</b>		<u>40,731</u>
<b>Resources expended</b>		
<i>Charitable activities:</i>		
Costs of activities in furtherance of the charity's objects:		
- Management & administration		1,308
- Grants		47,500
<b>Total resources expended</b>	2	<u>48,808</u>
<b>Net (Expenditure)/Income for the year</b>		(8,077)
<b>Other recognised gains/(losses)</b>		
<i>Gains and losses on investment assets</i>		
- Gain/(reduction) in market value of investments as at 5th April 2022		295,828
<b>Net movement in funds</b>		<u>287,751</u>
Fund balances brought forward at 6th April 2021		1,309,810
<b>Fund balances carried forward at 5th April 2022</b>		<u><u>1,597,561</u></u>

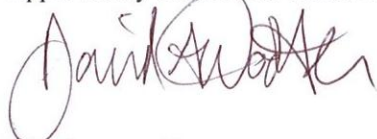
All gains and losses recognised in the period are included above.

**WHITEGATES CHILDREN'S TRUST**

**BALANCE SHEET**  
**AS AT 5TH APRIL 2022**

	Note	05.04.22		05.04.21	
		£	£	£	£
<b>Fixed assets</b>					
Investments	4		1,488,881		1,355,201
<b>Current assets</b>					
Cash at bank & in hand		265,283		243,610	
<b>Current liabilities</b>					
Creditors (amounts falling due within one year)	5	<u>1,320</u>		<u>1,250</u>	
<b>Total assets less current liabilities</b>			263,963		242,360
<b>Net assets</b>			<u>1,752,844</u>		<u>1,597,561</u>
<b>Funds</b>					
<b>Unrestricted income funds</b>					
Accumulated fund	6		<u>1,752,844</u>		<u>1,597,561</u>

Approved by the trustees on 20th January 2023 and signed on their behalf by:-



D A Wootten - Trustee

**WHITEGATES CHILDREN'S TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5TH APRIL 2022**

**1. ACCOUNTING POLICIES**

**(a) Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**(b) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The charity did not hold any restricted funds during the year.

**(c) Donations**

Donations are credited to income and expenditure accounts in the year in which they are received.

**(d) Capital grants and legacies**

Capital grants and legacies received are credited to the income and expenditure account in the year in which they are received.

**(e) Gains/(losses) on investments**

Gains/(losses) on investments are credited/(charged) to the SOFA in the period to which they relate.

**2. TOTAL RESOURCES EXPENDED**

	05.04.22 £	05.04.21 £
<b>Costs of charitable activities</b>		
(a) Care of children:		
Grants made	<u>19,500</u>	<u>47,500</u>
(b) Management & administration:		
Bank & professional charges	1,445	1,293
Office expenses	-	15
	<u>1,445</u>	<u>1,308</u>
<b>TOTAL EXPENDITURE</b>	<u>20,945</u>	<u>48,808</u>

**3. STAFF COSTS**

No trustee of Whitegates Children's Trust received any emoluments during the year (2021: £Nil). The trustees neither received nor waived any emoluments during the year (2021: £Nil) and no out of pocket expenses were reimbursed.

**WHITEGATES CHILDREN'S TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5TH APRIL 2022**

**4. FIXED ASSET INVESTMENTS**

	05.04.22	05.04.21
	£	£
Market value at 6th April 2021	1,355,201	1,059,373
Net gain/(reduction) on revaluation at 5th April 2022	133,680	295,828
Capital returned	<u>-</u>	<u>-</u>
Market value at 5th April 2022	<u>1,488,881</u>	<u>1,355,201</u>
Cost at 5th April 2022	<u>762,907</u>	<u>762,907</u>

**5. CREDITORS (AMOUNTS FALLING DUE WITHIN ONE YEAR)**

	05.04.22	05.04.21
	£	£
Accruals & deferred income	<u>1,320</u>	<u>1,250</u>

**6. ACCUMULATED FUND**

	05.04.22	05.04.21
	£	£
Balance at 6th April 2021	1,597,561	1,309,810
(Deficit)/Surplus for the year	21,603	(8,077)
Net unrealised gains/(losses)	<u>133,680</u>	<u>295,828</u>
Balance at 5th April 2022	<u>1,752,844</u>	<u>1,597,561</u>

**WHITEGATES CHILDREN'S TRUST**

**OPERATING ACCOUNT FOR THE YEAR ENDED 5TH APRIL 2022**

	year ended 05.04.22		year ended 05.04.21	
<b>INCOME</b>	£	£	£	£
Interest receivable		2		2
Investment income receivable		42,546		40,729
		<u>42,548</u>		<u>40,731</u>
 <b>DEDUCT: OVERHEADS</b>				
Grants made:				
Birmingham Boys' & Girls' Union	-		5,000	
Birmingham Phab Camps	-		3,000	
Childhood First	-		4,000	
Christadelphian Meal - A - Day Fund	-		5,000	
Dodford Children's Holiday Farm	-		500	
Eve Brook Scholarship Fund	-		4,000	
Friends of Fox Hollies School	-		-	
Gina Insley	500		500	
Halow	1,000		1,000	
Jellybabies Nursery & Pre-School	-		-	
Mercy Ships	-		1,000	
St Basils	3,000		8,000	
The Christine Witcutt Memorial Fund	-		5,000	
The Lucy Faithfull Foundation	-		1,000	
The Pump	-		1,500	
Weston Turville Wells for Tanzania	10,000		8,000	
YMCA Heart of England	5,000		-	
	<u>19,500</u>		<u>47,500</u>	
Independent Examiner's Fees	1,313		1,230	
Bank & professional charges	132		63	
Office expenses	-		15	
			<u>20,945</u>	48,808
 <b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		<u><u>21,603</u></u>		<u><u>(8,077)</u></u>

