

**SEFTON CHILDRENS TRUST**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 5 APRIL 2025**

Charity registration number 1016643

# SEFTON CHILDRENS TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Ms C Bennett  
Ms C Huyton  
Mrs A Kelly  
Ms A Maddocks  
Mr N McCaskill  
Mrs K A Dean-Sheekey  
Ms A Taylor  
Ms M Gillam  
Mr C Taylor (Appointed 21 May 2024)  
Ms A Patterson (Appointed 21 May 2024)

**Charity number (England and Wales)** 1016643

### Independent examiner

Champion TLL Limited  
7-9 Station Road  
Hesketh Bank  
Preston  
Lancashire  
PR4 6SN

# SEFTON CHILDRENS TRUST

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# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 5 APRIL 2025**

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The trustees present their annual report and financial statements for the year ended 5 April 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 and "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).

### **Objectives and activities**

The charity aims to provide support and respite for families experiencing difficulties.

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described above, meet the necessary criteria.

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

### **Achievements and performance**

In terms of our activities for the year, we have three main events: Christmas family fun day, Easter egg delivery and the summer residential.

Firstly, our Christmas Family Day in January 2025 where all families and siblings were invited to the Plaza Community Cinema in Crosby to watch an age appropriate film. This was followed by a meal at Nicola's restaurant for all the family to enjoy. Secondly, we obtained a donation of Easter Eggs for all our families which are Trustees delivered to each address during the Easter Break.

Lastly and most importantly, in July 2024 we embarked on our summer residential - ordinarily, we take 64-72 children away on a 8 day residential (Saturday - Saturday). Due to the tough fundraising climate, we were forced to downsize this year and as a result had to turn some children away from our residential. We took 48 children to Manor Adventure in Shropshire (where we have been attending for close to 20 years) for 5 days in July 2024 (Monday - Friday).

The Committee have worked hard in the current year and forecast that we will be able to increase the numbers to 56 children in Summer 2025 for Monday - Saturday (ie, a 6 day residential). This will allow the Trust to build up reserves (see Reserves Policy) to better forecast how many children we can take for 2026 and future years.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2025**

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### **Treasurers' report**

As Treasurer, I would like to start by thanking the administration team of Pauline Waltho, Claire Hillier, Anne Fabb and Ian Edwards who have done an amazing job at helping our charity run behind the scene and a special thank you to my Vice Treasurer, Anona Kelly who tirelessly works to ensure we have applied for bids to help us source our income.

The people listed have devoted an enormous amount of time to help keep our files up-to-date so that they are available online at any time to our Stakeholders including but not limited to the Trustees, Charity Commission, people who have provided financial support and any person who wishes to donate. If anyone does wish to donate and have an illustration of what their money will be spent on, please reach out.

To date, apart from our stores, the only assets the Trust has are one laptop, one iPad and two printers. Every other expense is kept to a minimum as we have no paid staff or premises given we all work for Sefton Children's Trust from our own homes.

I would like to say a huge thank you to everyone who has donated to our Trust in the last 12 months, including those via Local Giving. A special thank you also goes to all of our volunteers who not only give their time on the residential but often, undergo fundraising throughout the year.

This past year has been one of the toughest years in terms of fundraising given the cost of living crisis, we have found funds much harder to come by. As a result, in May – July of 2024, we undertook a large emergency fundraising campaign to ensure a residential in 2024 could take place.

As a result, in the numbers reported below, this is inclusive of this money from our emergency fundraising campaign. We also restricted our expenses which is also inclusive within the numbers below – as such, a strong positive cashflow is reported.

We find ourselves in a much better position this time in the current year, with funds ready for a full-scale residential to be enjoyed in July 2025.

Melanie Gillam

Treasurer

### **Financial review**

The total incoming resources were £50,685 (2024: £41,598). Resources expended were £34,595 (2024: £60,841), giving a gain of £16,090 (2024: £19,243 deficit).

The balance sheet shows net assets of £31,157 (2024: £15,067).

### **Reserves policy**

The trustees have established a policy whereby the unrestricted funds of the charity should be approximately £45,000, being the amount required from grants in order to cover the committed costs of venue hire if one-off grants were not forthcoming and only received amounts from regular donations. The funds at the year end were only £31,157 and the Trustees are looking to secure extra grants for the coming year to bring the reserves to a more sustainable level.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure the appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Structure, governance and management**

The charity is controlled by its constitution adopted on 23 August 1986.

# SEFTON CHILDRENS TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 5 APRIL 2025**

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

Ms C Bennett

Ms C Huyton

Mrs A Kelly

Ms E Ley

(Resigned 25 April 2025)

Ms A Maddocks

Mr N McCaskill

Mrs K A Dean-Sheekey

Ms A Taylor

Ms M Gillam

Mr C Taylor

(Appointed 21 May 2024)

Ms A Patterson

(Appointed 21 May 2024)

Mr I Edwards

(Resigned 21 May 2024)

### **Recruitment and appointment of new trustees**

New Trustees can be appointed by a resolution of the existing Trustees.

### **Induction and training of new trustees**

Training and induction is provided verbally by existing Trustees.

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

*Melanie Gillam*

.....  
Ms M Gillam

**Trustee**

Date: 12/08/2025

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# SEFTON CHILDRENS TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SEFTON CHILDRENS TRUST

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I report to the trustees on my examination of the financial statements of Sefton Childrens Trust (the charity) for the year ended 5 April 2025.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

*Champion*

#### **Champion TLL Limited**

P Buck FCA, DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Date: 13/08/2025.....

# SEFTON CHILDRENS TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

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	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	2	50,685	41,598
<b>Total income</b>		50,685	41,598
<b>Expenditure on:</b>			
Charitable activities	3	34,595	60,841
<b>Total expenditure</b>		34,595	60,841
<b>Net income/(expenditure) and movement in funds</b>		16,090	(19,243)
<b>Reconciliation of funds:</b>			
Fund balances at 6 April 2024		15,067	34,310
<b>Fund balances at 5 April 2025</b>		31,157	15,067

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SEFTON CHILDRENS TRUST

## BALANCE SHEET

AS AT 5 APRIL 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	9	2,000		2,000	
Cash at bank and in hand		29,882		13,757	
		<u>31,882</u>		<u>15,757</u>	
<b>Creditors: amounts falling due within one year</b>	10	(725)		(690)	
<b>Net current assets</b>			31,157		15,067
			<u>31,157</u>		<u>15,067</u>
<b>The funds of the charity</b>					
Unrestricted funds	11		31,157		15,067
			<u>31,157</u>		<u>15,067</u>

The financial statements were approved by the trustees on .....12/08/2025.....

*Melanie Gillam*

.....  
Ms M Gillam  
**Trustee**

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 5 APRIL 2025**

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### **1 Accounting policies**

#### **Charity information**

Sefton Childrens Trust is a non incorporated charity.

#### **1.1 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 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 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 FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### **1.2 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.

#### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

	<b>Unrestricted funds general 2025 £</b>	Unrestricted funds general 2024 £
Donations and gifts	20,405	14,493
Grants	30,280	27,105
	<u>50,685</u>	<u>41,598</u>

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

### 2 Donations and legacies (Continued)

#### Grants receivable for core activities

Mersey cats	4,000	-
Community link	-	1,105
The 1970 Trust	2,000	2,000
Rathbome	-	1,000
Allwyn UK	6,700	-
Amelia Chadwick trust	1,000	-
Ellies Trust	3,000	-
Four Winds trust	2,000	-
Merseyside Childrens Charity	2,000	-
BBC Children in Need	-	20,000
Steve Morgan Foundation	-	3,000
Sefton Mayors Charity	1,500	-
Chrimes Family Trust	2,000	-
Next PLC	1,000	-
Proven Family trust	900	-
Rotary Club	900	-
Soroptomist	600	-
Duchy of Lancaster	2,180	-
Other	500	-
	<u>30,280</u>	<u>27,105</u>

### 3 Expenditure on charitable activities

	Respite for famillies 2025 £	Respite for famillies 2024 £
<b>Direct costs</b>		
Insurance	2,752	2,673
Postage and stationery	-	618
Residential activity and trips	27,399	52,164
General expenses and donations	3,246	4,235
Equipment and repairs	401	394
Bank charges	72	67
	<u>33,870</u>	<u>60,151</u>
<b>Share of support and governance costs (see note 4)</b>		
Governance	725	690
	<u>34,595</u>	<u>60,841</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>34,595</u>	<u>60,841</u>

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

### 4 Support costs

	Support costs £	Governance costs £	2025 Support costs £	Governance costs £	2024 £
Independent examination fees	-	725	725	-	690
	<u>-</u>	<u>725</u>	<u>725</u>	<u>-</u>	<u>690</u>
	<u>-</u>	<u>725</u>	<u>725</u>	<u>-</u>	<u>690</u>
Analysed between Charitable activities	-	725	725	-	690
	<u>-</u>	<u>725</u>	<u>725</u>	<u>-</u>	<u>690</u>

### 5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	725	690
	<u>725</u>	<u>690</u>

### 6 Trustees

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

### 7 Employees

	2025 Number	2024 Number
Total	-	-
	<u>-</u>	<u>-</u>

### 8 Taxation

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

### 9 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

# SEFTON CHILDRENS TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

### 10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	725	690

### 11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	15,067	50,685	(34,595)	31,157
<b>Previous year:</b>	<b>At 6 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 5 April 2024 £</b>
General funds	34,310	41,598	(60,841)	15,067

### 12 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).










# Sefton Childrens Trust 2025 accounts for signing

Final Audit Report

2025-08-13

Created:	2025-08-12
By:	Champion TLL (preston@championgroup.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIHsyNNwyIVyJNj9oWYIEP69Ua01VGVdA

## "Sefton Childrens Trust 2025 accounts for signing" History

-  Document created by Champion TLL (preston@championgroup.co.uk)  
2025-08-12 - 13:30:12 GMT
-  Document emailed to melanie@seftonchildrenstrust.org for signature  
2025-08-12 - 13:30:16 GMT
-  Document emailed to peter.buck@championgroup.co.uk for signature  
2025-08-12 - 13:30:16 GMT
-  Email viewed by peter.buck@championgroup.co.uk  
2025-08-12 - 13:30:24 GMT
-  Email viewed by melanie@seftonchildrenstrust.org  
2025-08-12 - 17:13:07 GMT
-  Signer melanie@seftonchildrenstrust.org entered name at signing as Melanie Gillam  
2025-08-12 - 17:13:50 GMT
-  Document e-signed by Melanie Gillam (melanie@seftonchildrenstrust.org)  
Signature Date: 2025-08-12 - 17:13:52 GMT - Time Source: server
-  Signer peter.buck@championgroup.co.uk entered name at signing as Champion  
2025-08-13 - 08:59:15 GMT
-  Document e-signed by Champion (peter.buck@championgroup.co.uk)  
Signature Date: 2025-08-13 - 08:59:17 GMT - Time Source: server
-  Agreement completed.  
2025-08-13 - 08:59:17 GMT