

Liverpool CHICS

Charity No. 1183634

Trustees' Report and Unaudited Accounts

31 May 2023

Liverpool CHICS
Contents

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

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

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

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1183634

Registered Office

1 Ash Close
Ormskirk
Lancashire
L39 3PB

Trustees

The following Trustees served during the year:

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

Accountants

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

OBJECTIVES AND ACTIVITIES

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

Liverpool CHICS

Trustees Annual Report

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

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

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

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

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

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

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

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

Liverpool CHICS

Trustees Annual Report

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

FINANCIAL REVIEW

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

Liverpool CHICS
Trustees Annual Report

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

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

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

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

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

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

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

Signed on behalf of the board



G. O'Hagan

Trustee

15 March 2024

Liverpool CHICS

Independent Examiners Report

Independent Examiner's Report to the trustees of Liverpool CHICS

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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

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

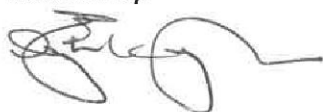
		Unrestricted		
		funds	Total funds	Total funds
		2023	2023	2022
	Notes	£	£	£
Income and endowments				
from:				
Donations and legacies	3	30,840	30,840	125,911
Other trading activities	4	19,600	19,600	4,790
Investments	5	235	235	166
Total		50,675	50,675	130,867
Expenditure on:				
Raising funds	6	1,045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

Liverpool CHICS
Balance Sheet
at 31 May 2023

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

Approved by the board on 15 March 2024

And signed on its behalf by:



G. O'Hagan
Trustee
15 March 2024

Liverpool CHICS
Notes to the Accounts
for the year ended 31 May 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

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

The functional currency used is the £ Sterling.

Preparation of the accounts on a going concern basis

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

Change in basis of accounting or to previous accounts

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

Fund accounting

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

Liverpool CHICS
Notes to the Accounts

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Cash and cash equivalents

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

Trade and other creditors

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

Pension costs

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

Receipt of donated goods, facilities and services

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

2 Statement of Financial Activities - prior year

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

3 Income from donations and legacies

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

4 Income from other trading activities

	Unrestricted £	Total 2023 £	Total 2022 £
Fundraising	19,600	19,600	4,790
	19,600	19,600	4,790

5 Income from investments

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

6 Expenditure on raising funds

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

7 Expenditure on charitable activities

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

8 Net (expenditure)/income before transfers

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

9 Staff costs

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

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

10 Tangible fixed assets

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

11 Creditors:

amounts falling due within one year

	2023 £	2022 £
Accruals	300	300
	300	300

12 Movement in funds

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

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	11,620	11,620
Net current assets	203,859	203,859
	215,479	215,479

14 Reconciliation of net cash / (net debt)

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

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

15 Related party disclosures

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

No single party controls the charitable incorporated organisation.