

**"SPLASH" SPECIAL PLAY AND LEISURE AFTER
SCHOOL HOURS**

Unaudited Financial Statements

31 March 2023

WHITESIDE AND DAVIES LTD

Chartered Certified Accountants
158 Cromwell Road
Salford
M6 6DE

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Financial Statements

Year ended 31 March 2023

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Annual Report

2023/2024



01 Charity Overview

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name "SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Charity registration number 1092987

Principal office: 72 Whitehall Road, Gateshead, NE8 4ET

The Trustees:

On behalf of all of us at SPLASH, we would like to thank our previous Chair Mr J Schleider, and Trustee Mrs T Katz for their positive contribution to our organization since 2002.

Trustees:

M Grosskopf

D Rosenbaum

M Steinhaus

R Fisher

We are delighted to announce that Mr M Grosskopf has been appointed as Chair of SPLASH's Board of Trustees. Mr Grosskopf has many years' experiences working with children with disabilities, as well as extensive volunteering experience in other areas. He also has Business Management and Administration experience, and we are confident he will make a very positive contribution to SPLASH. We are also excited to welcome Mrs R Fisher as a Trustee to our board. With her years of experience as Trustee for a Charity supporting children suffering with hearing impairments, along with her many years of experiences in Business and Administration, she will no doubt serve as a great asset to our team. Alongside Mrs Steinhaus and Mrs Rosenbaum, who have 10 - 15yrs experience in the successful running of SPLASH and who are also parents of large families, including a child with Downs Syndrome living at home, we look forward to continue expanding and upgrading our organization to meet the growing needs of our community.

Accountants:

Whiteside and Davies Accountants

158 Cromwell Road

Salford

M6 6DE

Structure, governance and management

Description of Organisation

Recruitment and appointment of new trustees is in line with the trust deed, objectives of the charity with the consent of the trustees. The criteria set for the suitable candidate would be someone who is sensitive to the needs and demands of the organisation. The charity is constituted as a charitable trust and is therefore governed by a trust deed. The constitution was adopted on 23 October 2001 and amended on 26 March 2002.

02 Charity Overview Continued

Objectives and activities

The charity's objective is to provide holistic support to children with disabilities/additional needs, and their families, within the listed area of benefit. Support and respite are offered to the parents and siblings, while the children with disabilities are granted various provisions which can aid and enhance their physical and emotional development.

Activities we provide include: Daily after school club and weekly programmes for children with disabilities; Support events and programs for siblings through Siblings Club; Support for parents/carers. In the furtherance of these charitable objects, the charity is to raise funds and invite and receive from any person or persons whatsoever by way of subscription, donation and otherwise, provided that the charity does not undertake any permanent trading activities in raising funds for their charitable objects.

Financial review:

The trustees consider that the results set out in the attached accounts are satisfactory. They are of the opinion that the balance on the reserves is sufficient to meet any future commitments under the terms of funding.

It is the policy of the charity to maintain unrestricted funds at a level which covers current commitments under the terms of their funding.

We are gratified by the continued increase in income and expenditure, which is in line with our expansion rate. Due to the national rise in living costs, and the increasing needs of our community as a result, we expect our expenses to continue to rise, significantly. We are therefore proceeding with caution, taking the necessary measures (e.g. cutting costs of equipment by buying in bulk, investing more in fundraising etc.) to ensure our financial security is maintained.

All fundraising and grant applications undertaken on behalf of the organisation have been done in the name of the Charity with the prior approval of the trustees. We continue to apply to national /local funders and trusts to source funding for the running of our activities and services. We continue to work on improving and expanding the diversity of our income streams to strengthen our viability. We continue to liaise with NCVS for professional fundraising guidance and advice.

Our annual fundraiser was a smashing success with the tremendous show of support from the entire community filling our management with renewed passion for giving their all to support the children with disabilities and their overlaid families.

Our Reserves Policy

The Board of Trustees aims to hold free, realisable reserves of at least 3 months, but no more than 12 months, running costs. The purpose of holding reserves is to protect services when there are uncertainties as to whether funding for a service will continue, and to allow the orderly winding down of services should this be required. Reserves also ensure that the organisation has adequate cash, as substantial sources of income are paid in arrears, i.e. after the delivery of the service.

03 Acknowledgements

The charity would like to thank our dedicated and efficient volunteers for their extraordinary devotion upon which delivery of services depends.

We are exceedingly grateful to The Community Foundation for their ongoing support. We would also like to thank The National Lottery for their continuous encouraging generosity.

Splash would like to thank all funders who have invested in us, believe in us, and share our passion, aims and aspirations: (in alphabetical order)

- Arnold Clark Foundation
- CAF/Warburtons
- Community Foundation
- Four Acre Trust
- Garfield Weston Foundation
- Hedley Foundation
- Local Giving UK Costco
- Magic Little Grants
- Masonic Charitable Foundation
- Morrisons Foundation
- National Lottery Awards for All.
- Peter Harrison Foundation
- Souter Charitable Trust
- Sports England
- The Barbour Foundation
- The Bradians Trust
- The Clothworker Fund
- The Edward Gostling Foundation
- The Foyle Foundation
- The Joicey Trust
- The Prince of Wales Charitable Fund
- The Roy and Pixie Baker Charitable Trust
- The Steven Bloch Foundation
- The Toy Trust
- The Velvet Foundation
- William Leech Charity

Thank you to Interlink, and JCCG for their ongoing support and assistance.

Trustees' Responsibility Statement

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The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material;
- Departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed.
- Trustees 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.

05 Achievements and Performances

This year at SPLASH was one of incredible upgrade and expansion on many fronts. After a short period of relief from the tremendous strain the long COVID lockdown months had on our already over-burdened families, our users once again find themselves facing increasing challenges and are struggling to keep their families financially and emotionally afloat as they endure the stress imposed by the national increased cost of living.

To address this further strain, thanks to our generous friends and benefactors, we have expanded our support services from various angles, and indeed, many of our grateful users have declared SPLASH provisions to be their “lifesaving anchor” ensuring their survival throughout their stormy reality.

This past year we have supported approximately 320 persons. This includes 35 core children (children with severe disabilities) and their families (50 parents and 170 siblings), and an additional 65 children with peripheral needs.



06 Our Core Provisions



HORSERIDING: We have provided weekly horse-riding therapy sessions for 3 groups of 6 children. We have a rotation system on a termly basis ensuring that as many children as possible have access to this valuable provision. Thankfully, sessional reports are showing steady progress in social, emotional and physical skills for all participating children.

SHINING STARS: Project Shining Stars has been a Shining Success! At each bi-weekly session we have served 8-10 of our most severely disabled children, supper, and then offered them a range of activities, games and exercises specifically geared towards their needs and abilities. Each child, assisted by his/her loving and devoted volunteer/s, delighted him/herself in these programs and has shown improved development as they gain from the various therapeutic benefits these activities have to offer.

QUOTE FROM GRATEFUL MOTHER: "WE FEEL VERY STRONGLY THAT SPLASH SERVICES HAVE BEEN INSTRUMENTAL IN HELPING OUR PERCY PROGRESS AS MUCH AS POSSIBLE AND AT THE SAME TIME THEIR EFFORTS AT HELPING HIM HAVE HAD THE HUGE BENEFIT OF GIVING THE FAMILY SOME MUCH NEEDED RESPITE."

PROJECT FUN TOGETHER: We continued to offer Sunday trips, and weekly visits to a thrilling Trampoline Park, to the children with disabilities; a rotation of siblings are also invited to join. The respite this provides their families with has often proven to significantly improve shaky family dynamics, as families utilise their Sundays to spend quality time together, connecting to each other sans the usual disturbances of their child/sibling with disabilities.

IT SESSIONS: During after school hours, our proficient IT Suite is buzzing with activity as the children with disabilities practice their typing skills, learn the workings of the basic computer programs, exploring and creating new things each session. This too has proven to significantly improve the children's fragile self-image as they develop their typing and IT Skills, achieving tangible results.

Our often overworked siblings also spend many happy hours enjoying the games we have gradually added to our computers' applications. Our system allows them to compete with each-other adding thrill and excitement to their hours of much needed respite.



07 New Developments

FAMILY SUPPORT: We have recently employed a FAMILY SUPPORT PROJECT MANAGER to upgrade and expand this area of service. Our families have shared how they feel much more supported on an emotional and practical level. Our carefully selected Family Support Project Manager is fulfilling her role in an outstanding way. She is the gentle guiding hand behind each of our family support provisions, including Siblings Club Events, and much of the weekend programs too, which she has tailor-made to suit the needs of each family/child, and regularly adapts based on feedback our users feel so comfortable to share with her. Most of all, she has a super listening ear; the parents and siblings feel heard, validated, and cared for on a personal level. With her job being specific to this area of our service, she has had the time and resources to sit with our users and gain a clear understanding of each family's specific needs, and then plan provisions according to each individual family and child/ren's needs.

DIGITAL UPGRADE: We now store all pertinent information on each child, last minute updates, progress reports, termly targets etc, are stored and managed on our programmed tablets. This upgrade has greatly improved communication between our management, sessional workers, and outside parties working with our children, and in turn, enhanced our service delivery, and the quality of our monitoring and evaluating.



New Developments and Future Plans

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HOUSEHOLD GOODS DISPENSARY: Due to the tremendous financial strain the current rise in living costs imposes on our already hard-pressed families, we have partnered with In Kind Direct, providing our users with a wide range of free toiletries and other household products.

FUTURE PLANS

ART'S N CRAFTS CLUB: We are working on raising funds to enable us to run bi-weekly after-school Crafts Club for the higher functioning of our core children. As well as the much-needed respite this will offer to their families during the most crucial hours in a family's day, the children will thrive on the extra attention they'll receive from our devoted volunteers, and will hopefully display improved self-esteem as a result of the satisfaction coming home with their own productions will fill them with. We will introduce the children to a wide variation of enjoyable creative activities, all which focus on developing their fine and gross motor skills, and give opportunity for exercising their social and communication skills.

We are working on putting plans into place, and securing funds for, our relocations to larger premises. We have thankfully found a suitable property within the local area and are looking forward to renovating and moving in. The extra rooms and larger spaces this new building offers, provides us with the opportunity to expand our services for our users, and to reach out the the wider community.

SENSORY ROOM: Our new premises has a large extra room which is perfectly suitable to serve as a multi-sensory room and we are investing much efforts into securing sufficient funds for it's purchase which will serve as a fabulous resource, filling a gap in the local area. It would be available during all SPLASH sessions with our volunteers there to guide and supervise their designated child, as they self-regulate and relax with the use of our sensory thrilling apparatus. It will also be open for drop-in for parents/carers with babies/toddler with disabilities/additional needs, during school hours or whenever not being used by SPLASH.

HORSERIDING: Due to increasing demand, we continue to invest extra efforts into securing sufficient funding for a 4th group for weekly Horse-riding Therapy Sessions.

FUNDRAISING: We will continue the process of further diversifying our fundraising streams to enable us to meet growing needs.

WISH-LIST: With sufficient manpower in place to adequately hear the parents out, we are faced with a tremendous amount of diverse, and often difficult to meet, needs and request. To address areas which have been impossible for us to cover as we currently stand, we have set up a wish list of provisions we are hoping to be able to offer when the possibility becomes available.

We are working on securing funds to build a more advanced disabled access entrance, and to install a hi-tech disabled toilet, so our most severely physically disabled children will have equal access to all of our programmes.

WEEKEND WONDERS: We have plans to set up a specialised weekend program for our 6-7 teenage boys with disabilities/additional needs. Accompanied by our devoted volunteers, this group will enjoy hours of fun and game at our premises during Friday/ Saturday Afternoon. The refreshments, along with song, dance and good cheer, will create an atmosphere of joy and camaraderie, and the boys will return home with a sense of pride in being part of this exclusive group. We hope to also include a weekly entertainment trip to a popular venue (E.g. Bowling, Golf etc.). We anticipate improved self esteem as a result of the love, care, and compliments our volunteers will shower these vulnerable boys with. The families will also gain from the hours of respite and from the improved emotional wellbeing their child/sibling will display as a result of their participation in Weekend Wonders.

The trustees' annual report and the strategic report were approved on 12 January 2024 and signed on behalf of the board of trustees by:

M Steinhaus
Trustee

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Independent Examiner's Report to the Trustees of "SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of "SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS ('the charity') for the year ended 31 March 2023.

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 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
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 accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

H Davies FCCA
Independent Examiner

158 Cromwell Road
Salford
M6 6DE

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Statement of Financial Activities

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations, Legacies and Grants	4	100,106	76,679	176,785	103,556
Rental income	5	8,817	—	8,817	4,958
Total income		<u>108,923</u>	<u>76,679</u>	<u>185,602</u>	<u>108,514</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	13,302	—	13,302	5,948
Expenditure on charitable activities	7,8	70,228	66,822	137,050	81,819
Total expenditure		<u>83,530</u>	<u>66,822</u>	<u>150,352</u>	<u>87,767</u>
Net income and net movement in funds		<u>25,393</u>	<u>9,857</u>	<u>35,250</u>	<u>20,747</u>
Reconciliation of funds					
Total funds brought forward		30,958	19,008	49,966	29,219
Total funds carried forward		<u>56,351</u>	<u>28,865</u>	<u>85,216</u>	<u>49,966</u>

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

The notes on pages 8 to 15 form part of these financial statements.

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	30,624	34,062
Current assets			
Debtors	15	355	—
Cash at bank and in hand		56,158	46,915
		<u>56,513</u>	<u>46,915</u>
Creditors: amounts falling due within one year	16	<u>1,921</u>	<u>31,011</u>
Net current assets		<u>54,592</u>	<u>15,904</u>
Total assets less current liabilities		<u>85,216</u>	<u>49,966</u>
Net assets		<u>85,216</u>	<u>49,966</u>
Funds of the charity			
Restricted funds		28,865	19,008
Unrestricted funds		<u>56,351</u>	<u>30,958</u>
Total charity funds	17	<u>85,216</u>	<u>49,966</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 January 2024, and are signed on behalf of the board by:

M Steinhaus
Trustee

The notes on pages 8 to 15 form part of these financial statements.

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 72 Whitehall Road, Gateshead, NE8 4ET.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	- 17% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations, legacies and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	63,586	—	63,586
Grants Received	36,520	76,679	113,199
	<u>100,106</u>	<u>76,679</u>	<u>176,785</u>

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations, legacies and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	46,798	–	46,798
Grants Received	11,500	45,258	56,758
	<u>58,298</u>	<u>45,258</u>	<u>103,556</u>

5. Rental income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Subletting income	<u>8,817</u>	<u>8,817</u>	<u>4,958</u>	<u>4,958</u>

6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	<u>13,302</u>	<u>13,302</u>	<u>5,948</u>	<u>5,948</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct Charitable activities	60,932	66,822	127,754
Support costs	9,296	–	9,296
	<u>70,228</u>	<u>66,822</u>	<u>137,050</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct Charitable activities	39,511	39,859	79,370
Support costs	2,449	–	2,449
	<u>41,960</u>	<u>39,859</u>	<u>81,819</u>

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Direct Charitable activities	127,754	8,096	135,850	80,819
Governance costs	–	1,200	1,200	1,000
	<u>127,754</u>	<u>9,296</u>	<u>137,050</u>	<u>81,819</u>

Total expenditure apportioned between main activities

	After school club £	Horse riding £	family support £	Total 2023 £
Main Charitable activity	70,240	48,014	32,099	150,353

9. Support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Communications and IT	128	128	355
General office	7,896	7,896	1,022
Finance costs	72	72	72
Governance costs	1,200	1,200	1,000
	<u>9,296</u>	<u>9,296</u>	<u>2,449</u>

10. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>7,167</u>	<u>1,016</u>

11. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,000</u>

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	<u>32,464</u>	<u>19,998</u>

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Administrative	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Motor vehicles £	Equipment £	Total £
Cost			
At 1 April 2022	30,000	5,434	35,434
Additions	125	3,604	3,729
At 31 March 2023	<u>30,125</u>	<u>9,038</u>	<u>39,163</u>
Depreciation			
At 1 April 2022	–	1,372	1,372
Charge for the year	5,250	1,917	7,167
At 31 March 2023	<u>5,250</u>	<u>3,289</u>	<u>8,539</u>
Carrying amount			
At 31 March 2023	<u>24,875</u>	<u>5,749</u>	<u>30,624</u>
At 31 March 2022	<u>30,000</u>	<u>4,062</u>	<u>34,062</u>

15. Debtors

	2023	2022
	£	£
Trade debtors	<u>355</u>	<u>–</u>

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,781	31,000
Social security and other taxes	140	11
	<u>1,921</u>	<u>31,011</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 23
	£	£	£	£
General funds	<u>30,958</u>	<u>108,923</u>	<u>(83,530)</u>	<u>56,351</u>

	At 1 April 2021	Income	Expenditure	At 31 March 22
	£	£	£	£
General funds	<u>15,610</u>	<u>63,256</u>	<u>(47,908)</u>	<u>30,958</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 23
	£	£	£	£
Restricted Fund	<u>19,008</u>	<u>76,679</u>	<u>(66,822)</u>	<u>28,865</u>

	At 1 April 2021	Income	Expenditure	At 31 March 22
	£	£	£	£
Restricted Fund	<u>13,609</u>	<u>45,258</u>	<u>(39,859)</u>	<u>19,008</u>

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	30,624	–	30,624
Current assets	27,648	28,865	56,513
Creditors less than 1 year	(1,921)	–	(1,921)
Net assets	56,351	28,865	85,216

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	34,062	–	34,062
Current assets	27,907	19,008	46,915
Creditors less than 1 year	(31,011)	–	(31,011)
Net assets	30,958	19,008	49,966

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations, Legacies and Grants		
Donations	63,586	46,798
Grants Received	113,199	56,758
	<u>176,785</u>	<u>103,556</u>
Rental income		
Subletting income	8,817	4,958
	<u>8,817</u>	<u>4,958</u>
Total income	<u>185,602</u>	<u>108,514</u>
Expenditure		
Costs of raising donations and legacies		
Sundry fundraising costs	13,302	5,948
	<u>13,302</u>	<u>5,948</u>
Expenditure on charitable activities		
Wages and salaries	32,464	19,998
Rent	18,000	9,000
Rates and water	1,140	1,151
Light and heat	3,082	2,568
Repairs and maintenance	13,945	2,684
Insurance	4,103	921
Legal and professional fees	2,152	1,216
Telephone	128	355
Other office costs	4,910	806
Depreciation	7,167	1,016
Interest on bank loans and overdrafts	72	72
Activities	42,210	32,184
Volunteer Costs	4,654	4,610
Parent / carer support	3,023	5,083
Other Advertising	—	155
	<u>137,050</u>	<u>81,819</u>
Total expenditure	<u>150,352</u>	<u>87,767</u>
Net income	<u>35,250</u>	<u>20,747</u>

"SPLASH" SPECIAL PLAY AND LEISURE AFTER SCHOOL HOURS

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Fundraising Costs	13,302	5,948
	<u>13,302</u>	<u>5,948</u>
Costs of raising donations and legacies	<u>13,302</u>	<u>5,948</u>
Expenditure on charitable activities		
Direct Charitable activities		
<i>Activities undertaken directly</i>		
Wages and administration	32,464	19,998
Rent	18,000	9,000
Rates & water	1,140	1,151
Light & heat	3,082	2,568
Repairs & maintenance	13,945	2,684
Insurance	4,103	921
Depreciation	7,167	1,016
Activities	40,231	32,184
Volunteer Expenses	4,599	4,610
Parent / carer support	3,023	5,083
COVID-19 Support	—	155
	<u>127,754</u>	<u>79,370</u>
Support costs		
Legal & Professional Fees	952	216
Telephone	128	355
Printing Postage and Stationery	4,910	806
Bank charges	72	72
Sundry expenses	1,979	—
Subscriptions	55	—
	<u>8,096</u>	<u>1,449</u>
Governance costs		
Governance costs - accountancy fees	1,200	1,000
	<u>1,200</u>	<u>1,000</u>
Expenditure on charitable activities	<u>137,050</u>	<u>81,819</u>