

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2021  
for  
Families United (Warrington)**

Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

**Families United (Warrington)**

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for the Year Ended 31 March 2021**

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## **Families United (Warrington)**

### **Report of the Trustees for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

The principal objective of the Charity during the year under review was that of the promotion of the care, welfare, treatment, education and advancement of persons with any form of cerebral palsy, other physical disabilities, sensory disabilities and/or learning disabilities, their families and their carers. The objective has been met through the provision of activities set out on pages 10 and 11.

The objectives and aims of the charity are reviewed each year, which helps to ensure that those aims remain focused on the charity's stated purpose. Reference has been made to the Charity Commission's general guidance on public benefit when reviewing the objectives and aims of the charity, and when planning its future activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The Trustees are satisfied with the results for the year ended 31st March 2021. Covid-19 has impacted the charities ability to raise funds and limited the ability to provide trips and activities.

Despite these conditions grants totalling £22,368 were raised. Sportworks swim sessions were held whenever possible. The trustees arranged a number of 'at-home' activities including pony visits, bouncy castles in families gardens, a variety of craft activities and the provision of healthy fruit and vegetable boxes.

Going forward the focus will be on Sportworks swimming sessions, bi-monthly sessions at The Warrington Play and Sensory centre and a diverse offering of trips.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The majority of the Charity's income for the year has been from fundraising activities. Grants received which have been restricted by the donor to expenditure on specific items/projects are released into the Statement of Financial Activities as the expenditure occurs.

During the year under review the Statement of Financial Activities reports a deficit in the year for the Charity.

##### **Reserves policy**

The majority of the Charities' income for the year has been from fundraising activities. The availability of grants has been impacted by general economic conditions.

The Charities' policy on reserves is to hold approximately one years running costs in unrestricted funds (excluding salary costs). The trustees are satisfied that with the tight control over costs which are now being employed that unrestricted funds as at 31 March 2020 are sufficient to cover running costs for the coming financial year.

The level of reserves held at the Balance Sheet date amounted to £16,129 (2020 £18,993).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

The opportunity to stand as a trustee or object to the performance of an existing trustee is offered at the AGM. At this meeting, existing trustees are given the opportunity to state whether they wish to continue in post. New trustees are proposed and seconded at this meeting. At the first committee meeting following the AGM roles are set for the new Trustees for the forthcoming year.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1097146

**Families United (Warrington)**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Principal address**

4 Town Green  
Bentleys Farm Lane  
Higher Whitley  
Warrington  
Cheshire  
WA4 4QQ


**Trustees**

A Machin (resigned 31.12.21)  
Ms S Newey (resigned 31.12.21)  
Ms S Evans (resigned 29.9.21)  
Dr L Edwards  
Ms R Staff  
J Uttley  
V James  
S Linton (appointed 29.9.21)

**Independent Examiner**

Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

Approved by order of the board of trustees on ..... 26/11/22 ..... and signed on its behalf by:

  
.....  
Dr L Edwards - Trustee

**Independent Examiner's Report to the Trustees of  
Families United (Warrington)**

**Independent examiner's report to the trustees of Families United (Warrington)**

I report to the charity trustees on my examination of the accounts of Families United (Warrington) (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.



Philip Urmston BSc FCA  
Voisey & Co LLP  
Chartered Accountants  
8 Winmarleigh Street  
Warrington  
Cheshire  
WA1 1JW

Date: ..... 26th July 2022 .....

**Families United (Warrington)**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		25,870	-	25,870	37,018
Investment income	2	5	-	5	14
<b>Total</b>		<b>25,875</b>	<b>-</b>	<b>25,875</b>	<b>37,032</b>
 <b>EXPENDITURE ON</b>					
Raising funds		27,018	-	27,018	23,687
Other		145	-	145	171
<b>Total</b>		<b>27,163</b>	<b>-</b>	<b>27,163</b>	<b>23,858</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,288)</b>	<b>-</b>	<b>(1,288)</b>	<b>13,174</b>
Transfers between funds	10	1,576	(1,576)	-	-
Net movement in funds		288	(1,576)	(1,288)	13,174
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,417	1,576	18,993	5,819
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>17,705</b>	<b>-</b>	<b>17,705</b>	<b>18,993</b>

**Families United (Warrington)**

**Balance Sheet  
31 March 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	463	-	463	520
<b>CURRENT ASSETS</b>					
Debtors	8	532	-	532	676
Cash at bank		17,856	-	17,856	17,797
		<u>18,388</u>	<u>-</u>	<u>18,388</u>	<u>18,473</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,146)	-	(1,146)	-
		<u>17,242</u>	<u>-</u>	<u>17,242</u>	<u>18,473</u>
<b>NET CURRENT ASSETS</b>					
		<u>17,242</u>	<u>-</u>	<u>17,242</u>	<u>18,473</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>17,705</u>	<u>-</u>	<u>17,705</u>	<u>18,993</u>
<b>NET ASSETS</b>					
		<u>17,705</u>	<u>-</u>	<u>17,705</u>	<u>18,993</u>
<b>FUNDS</b>	10				
Unrestricted funds				17,705	17,417
Restricted funds				-	1,576
<b>TOTAL FUNDS</b>				<u>17,705</u>	<u>18,993</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

  
.....  
L Edwards - Trustee

## **Families United (Warrington)**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

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 2019)', 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.

The financial statements are presented in sterling, rounded to the nearest £.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income, including donations, gifts and grants, is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has entitlement.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Raising funds**

Costs of generating funds are those costs incurred in attracting voluntary income.

##### **Governance costs**

Governance costs include those incurred in the governance of the Charity and its assets and are associated with constitutional and statutory requirements and support costs.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.



**Families United (Warrington)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**2. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>5</u>	<u>14</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**4. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
	1	1
Administrative staff	<u>1</u>	<u>1</u>

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

**5. GRANTS**

Grants received include:

	31.3.21	31.3.20
	£	£
Happy Days Charity	-	1,340
Cheshire Community Grant	6,182	500
The Zochonis Charitable Trust	1,750	3,200
Medicash Grant	-	4,500
Sellafield Grant	-	4,540
Garfield Weston Foundation	-	3,000
Peter Harrison Foundation	-	4,000
People's Health Lottery	-	9,000
Henry Smith Charity	-	2,438
Local Giving	500	-
St James Place Investments	2,500	-
Tourus Foundation	950	-
Warrington Community Trust	438	-
The Foyle Foundation	3,000	-
Asda	900	-
Co-Op	686	-
Sport England	4,212	-
Local Connect Fund	1,250	-
	<u>22,368</u>	<u>32,518</u>

**Families United (Warrington)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**6. TRIPS AND ACTIVITIES**

Trips and Activities include:

	31.3.21	31.3.20
	£	£
Barnstondale	-	2,229
Talton Park Lambing	-	65
East Lancashire Railway	-	154
Treetop Trek	-	252
Crosby Watersports	-	360
Llangollen Santa Train	-	1,850
CBBC Tour	-	88
Wizzard Narrow Boat	-	200
Panto of the Dead	-	213
The Nutcracker	-	245
Catalyst Museum	-	302
Mini Kit Activity	160	-
Inflatation with Pizza	-	156
Sublime Serene	-	346
Cheshire Falconry		330
Christmas Hampers	1,795	-
Valentine Crafts	136	-
Art Packs	60	-
Wild Wings Birds	101	-
Room Forty	784	-
Sports Kit Bags	4,277	-
Go Fly Your Kite	314	-
Worry Monsters	323	-
Mud and Bloom Nature Activity	879	-
Fruit and Vegetable Boxes	608	-
Zoom Magic Live Shows	900	-
Pony Proud Home Visits	1,120	-
Honey Bee	360	-
Bouncy Castle at Home	720	-
Pizza's at Home	193	-
The Curiosity Box	472	-
Car Park Panto	1,662	
	<hr/>	<hr/>
	14,864	6,790
	<hr/>	<hr/>

**Families United (Warrington)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2020	3,201	544	3,745
Additions	-	97	97
	<hr/>	<hr/>	<hr/>
At 31 March 2021	3,201	641	3,842
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2020	2,685	540	3,225
Charge for year	129	25	154
	<hr/>	<hr/>	<hr/>
At 31 March 2021	2,814	565	3,379
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2021	387	76	463
	<hr/>	<hr/>	<hr/>
At 31 March 2020	516	4	520
	<hr/>	<hr/>	<hr/>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Prepayments and accrued income	532	676
	<hr/>	<hr/>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Accrued expenses	1,146	-
	<hr/>	<hr/>

**10. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	17,417	(1,288)	1,576	17,705
<b>Restricted funds</b>				
Swim and Sports	1,576	-	(1,576)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	18,993	(1,288)	-	17,705
	<hr/>	<hr/>	<hr/>	<hr/>

**Families United (Warrington)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,875	(27,163)	(1,288)
<b>TOTAL FUNDS</b>	<u>25,875</u>	<u>(27,163)</u>	<u>(1,288)</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General fund	5,819	20,598	(9,000)	17,417
<b>Restricted funds</b>				
Swim and Sports	-	(7,424)	9,000	1,576
<b>TOTAL FUNDS</b>	<u>5,819</u>	<u>13,174</u>	<u>-</u>	<u>18,993</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	37,032	(16,434)	20,598
<b>Restricted funds</b>			
Swim and Sports	-	(7,424)	(7,424)
<b>TOTAL FUNDS</b>	<u>37,032</u>	<u>(23,858)</u>	<u>13,174</u>

**Families United (Warrington)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General fund	5,819	19,310	(7,424)	17,705
<b>Restricted funds</b>				
Swim and Sports	-	(7,424)	7,424	-
<b>TOTAL FUNDS</b>	<u>5,819</u>	<u>11,886</u>	<u>-</u>	<u>17,705</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	62,907	(43,597)	19,310
<b>Restricted funds</b>			
Swim and Sports	-	(7,424)	(7,424)
<b>TOTAL FUNDS</b>	<u>62,907</u>	<u>(51,021)</u>	<u>11,886</u>

**11. RELATED PARTY DISCLOSURES**

During the year ended 31 March 2021 £2,712 (2020 £7,424) was paid to 'Sportworks (Manchester & Cheshire) Limited' for the provision of activities and swim sessions. Jon Uttley is a director of this company.

There were no other related party transaction for the year ended 31 March 2021.

**12. RESTRICTED FUNDS**

**Swim and Sports**

This fund relates to the provision of activities and swim sessions at Sportworks.

**Families United (Warrington)**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	900	900
Grants	22,369	32,521
Member Event Contribution	2,221	1,450
Fundraising	50	87
Refundable Deposits	-	570
Sportsworks swimming sessions	330	1,490
	<hr/>	<hr/>
	25,870	37,018
<b>Investment income</b>		
Deposit account interest	5	14
	<hr/>	<hr/>
<b>Total incoming resources</b>	25,875	37,032
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	3,741	3,658
FUN Club (Saturday arts club & messy play)	-	471
Trips and Activities	14,770	6,114
Sportsworks	2,712	7,424
Fundraising	-	54
Plant and machinery	129	172
	<hr/>	<hr/>
	21,352	17,893
<b>Support costs</b>		
<b>Governance costs</b>		
Wages	3,741	3,716
Licences & insurance	202	235
Telephone	329	344
Accountancy and legal fees	900	900
Travel	184	244
Website development	120	170
Payroll costs	172	213
Brochures	138	72
Printing	-	70
Fixtures and fittings	25	1
	<hr/>	<hr/>
	5,811	5,965
<b>Total resources expended</b>	<hr/>	<hr/>
	27,163	23,858
<b>Net (expenditure)/income</b>	<hr/>	<hr/>
	(1,288)	13,174