

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
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 2023**

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Families United (Warrington)

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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 31 March 2023. Grants totalling £48,805.00 were raised which was a large increase compared to the previous year. Following the lifting of Covid 19 restrictions the charity has been able to offer a full monthly schedule of activities for its members including core activities of SportsWorks Swim and play sessions, FUN club at the Warrington Play and Sensory Centre and family relax sessions at The Puddle Project. In addition we have arranged cinema and theatre trips, monthly animal therapy sessions, a short residential stay at The Childrens Adventure Farm Trust, parent focus art therapy, PotGang plant subscription, a trip to the Catalyst Museum during British Science week with science kits to take home, an activity day at Barstondale Centre which involved archery, climbing, shooting, obstacle course, bushcraft skills, a visit to the circus and trips to Alton Towers, Geronimo Festival and Chester Zoo Christmas Lanterns. For the first time this year we obtained HAF funding to run school holiday activities including sessions run by Sports Works which children could attend without their parents giving them much needed respite and where children were able to enjoy a full nutritious lunch and play with their peers. We handed out 60 food parcels from Gousto to families and successfully funded for supermarket vouchers per child to help ease the cost of living crisis. We held a fabulous Jubilee Party for our members at The Wolves Haliwell Jones stadium; families enjoyed Entertainment from Goofus Theatre company, participated in a community art project run by Blooming Art and were treated to a sumptuous buffet fit for a Queen! It was a lovely event that brought all our members together for some much needed fun after the stresses of the Pandemic.

Going forward we would like to maintain our monthly core programme of SportsWorks swim and play sessions, sessions at The Puddle Project and at the Warrington Play and Sensory Centre and also offer a range of trips. In addition we would like to plug the gap in school holiday provision for disabled children by continuing to provide holiday club sessions during the Summer break using the government led HAF project funding.

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.

Families United (Warrington)

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

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 2023 are sufficient to cover running costs for the coming financial year.

The level of reserves held at the Balance Sheet date amounted to £24,317 (2022 £36,266).

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

Principal address

The Gateway
85-101 Sankey Street
Warrington
Cheshire
WA1 1SR

Trustees

Dr L Edwards
Ms R Staff
J Uttley
V James
S Linton (resigned 12.4.22)
L V Price (appointed 21.9.22)

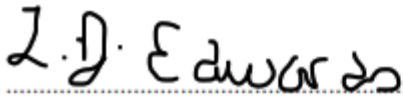
Independent Examiner

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

Families United (Warrington)

**Report of the Trustees
for the Year Ended 31 March 2023**

Approved by order of the board of trustees on20 November 2023..... 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 2023.

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: **20th November 2023**
Date:

Families United (Warrington)

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		58,272	-	58,272	55,622
Investment income	2	45	-	45	1
Total		<u>58,317</u>	<u>-</u>	<u>58,317</u>	<u>55,623</u>
EXPENDITURE ON					
Raising funds		70,266	-	70,266	37,062
NET INCOME/(EXPENDITURE)		<u>(11,949)</u>	<u>-</u>	<u>(11,949)</u>	<u>18,561</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		33,484	2,782	36,266	17,705
TOTAL FUNDS CARRIED FORWARD		<u>21,535</u>	<u>2,782</u>	<u>24,317</u>	<u>36,266</u>

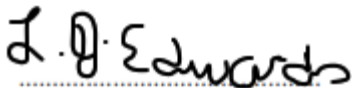
The notes form part of these financial statements

Families United (Warrington)

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	6	260	-	260	347
CURRENT ASSETS					
Debtors	7	-	-	-	202
Cash at bank		21,932	2,782	24,714	36,317
		<u>21,932</u>	<u>2,782</u>	<u>24,714</u>	<u>36,519</u>
CREDITORS					
Amounts falling due within one year	8	(657)	-	(657)	(600)
NET CURRENT ASSETS		<u>21,275</u>	<u>2,782</u>	<u>24,057</u>	<u>35,919</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,535</u>	<u>2,782</u>	<u>24,317</u>	<u>36,266</u>
NET ASSETS		<u>21,535</u>	<u>2,782</u>	<u>24,317</u>	<u>36,266</u>
FUNDS	9				
Unrestricted funds				21,535	33,484
Restricted funds				2,782	2,782
TOTAL FUNDS				<u>24,317</u>	<u>36,266</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 November 2023 and were signed on its behalf by:


L Edwards - Trustee

The notes form part of these financial statements

Families United (Warrington)

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Families United (Warrington)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

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.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	45	1
	<u>45</u>	<u>1</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

4. STAFF COSTS

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

	31.3.23	31.3.22
	1	1
Administrative staff	<u>1</u>	<u>1</u>

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

5. GRANTS

Grants received include:

	31.3.22	31.3.22
	£	£
Cheshire Community Foundation Arts Council England	3,300	5,000
The Zochonis Charitable Trust	3,000	3,000
Arnold Clark	1,000	1,000
Sellafield Grant	5,000	5,000
YAPP	1,500	3,000
MFPA	-	1,220
National Lottery Local Collections	-	11,300
Albert Hunt Trust	-	2,000
Local Giving	500	500
Torus Foundation	-	2,768
Warrington Community Trust	-	-
Asda	300	-

Families United (Warrington)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. GRANTS - continued

Co-op	-	1,212
The True Colours	-	5,000
British Science Association	-	500
Stockton Heath Parish Council	-	300
Baily Thomas Trust	-	2,000
Round Table	-	500
Essar Oil (UK)	-	3,000
Warrington Charities Trust	-	945
Groundwork	1,125	-
Stockton Heath Parish Council	400	-
Happy Days	3,690	-
Bauer Radio - cash for kids	11,860	-
St. James Place Charitable Foundation	2,500	-
PAD YCA	200	-
Make a difference	500	-
Lyons Trust	5,000	-
Warrington Borough Council	580	-
HAF Funding	8,350	--
	<u>48,805</u>	<u>48,245</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022 and 31 March 2023	<u>3,201</u>	<u>641</u>	<u>3,842</u>
DEPRECIATION			
At 1 April 2022	2,911	584	3,495
Charge for year	<u>73</u>	<u>14</u>	<u>87</u>
At 31 March 2023	<u>2,984</u>	<u>598</u>	<u>3,582</u>
NET BOOK VALUE			
At 31 March 2023	<u>217</u>	<u>43</u>	<u>260</u>
At 31 March 2022	<u>290</u>	<u>57</u>	<u>347</u>

Families United (Warrington)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Prepayments and accrued income	-	202
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accrued expenses	657	600
	<u> </u>	<u> </u>

9. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	33,484	(11,949)	21,535
Restricted funds			
Swim and Sports	2,782	-	2,782
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>36,266</u>	<u>(11,949)</u>	<u>24,317</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	58,317	(70,266)	(11,949)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>58,317</u>	<u>(70,266)</u>	<u>(11,949)</u>

Families United (Warrington)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	17,705	15,779	33,484
Restricted funds			
Swim and Sports	-	2,782	2,782
TOTAL FUNDS	<u>17,705</u>	<u>18,561</u>	<u>36,266</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,854	(29,075)	15,779
Restricted funds			
Swim and Sports	10,769	(7,987)	2,782
TOTAL FUNDS	<u>55,623</u>	<u>(37,062)</u>	<u>18,561</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	17,705	3,830	21,535
Restricted funds			
Swim and Sports	-	2,782	2,782
TOTAL FUNDS	<u>17,705</u>	<u>6,612</u>	<u>24,317</u>

Families United (Warrington)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	103,171	(99,341)	3,830
Restricted funds			
Swim and Sports	10,769	(7,987)	2,782
TOTAL FUNDS	<u>113,940</u>	<u>(107,328)</u>	<u>6,612</u>

10. RELATED PARTY DISCLOSURES

During the year ended 31 March 2023 £15,881(2022 £7,987) was paid to 'Sportsworks (Manchester & Cheshire) Limited' for the provision of activities and swim sessions. Jon Uttley is a director of this company.

Three of the Trustees have disabled children who are members and participate in the chairity's activities.

There were no other related party transaction for the year ended 31 March 2023.

11. RESTRICTED FUNDS

Swim and Sports

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

Families United (Warrington)

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	500	500
Grants	48,806	48,246
Member Event Contribution	7,772	6,170
Fundraising	1,194	706
	<hr/> 58,272	<hr/> 55,622
Investment income		
Deposit account interest	45	1
	<hr/> 58,317	<hr/> 55,623
EXPENDITURE		
Raising donations and legacies		
Wages	3,938	3,750
Trips and Activities	31,789	18,220
Sportsworks	15,881	7,547
Aldi Gift Vouchers	11,860	-
Plant and machinery	73	97
	<hr/> 63,541	<hr/> 29,614
Support costs		
Governance costs		
Wages	3,939	3,754
Licences & insurance	202	202
Telephone	406	765
Accountancy and legal fees	1,100	1,100
Travel	431	1,061
Payroll costs	299	284
Bank charges	68	17
Subscriptions & donations	266	246
Fixtures and fittings	14	19
	<hr/> 6,725	<hr/> 7,448
Total resources expended	<hr/> 70,266	<hr/> 37,062
Net (expenditure)/income	<hr/> (11,949)	<hr/> 18,561

This page does not form part of the statutory financial statements