

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
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 2024**

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Families United (Warrington)

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 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 pleased with the results for the year ended 31 March 2024. The charity has continued to provide meaningful and impactful activities for children with disabilities and their families, building upon the successes of previous years. The charity received £42,700 in grant income this year, enabling us to expand our activities and deliver more impactful services to the families we support.

We maintained our regular core offer, which included the monthly FUN Club held at the Warrington Play and Sensory Centre and Puddle Project, as well as weekly sports sessions facilitated by Sports Works. These activities have been instrumental in providing opportunities for children with disabilities to engage in play, relaxation, and physical activity.

This year, we expanded our partnership with Warrington Borough Council (WBC) to increase the number of HAF (Holiday Activity Funding) clubs available to children with disabilities and their families. This initiative addresses the significant lack of accessible activities for children with disabilities and includes the provision of meals, easing the stress and strain on the entire family. Additionally, we offered respite sessions exclusively for children, allowing parents and carers to take much-needed breaks.

Annual trips to favourite destinations, such as the Barnstondale Activity Centre and Chester Zoo, were a highlight for families, providing enjoyable and inclusive experiences. We also celebrated the Coronation with a vibrant party and hosted our first Bake Off fundraiser. This community event was a great success, featuring participation from two headteachers from local SEND schools (one baking and one judging), a Puddle Project team member as a judge, and a dad who also joined the judging panel. It was a fun and engaging way to bring the community together while raising funds.

Parent focus sessions have been an essential part of our work, including art therapy sessions and parent coffee and chat events. These sessions featured guests from the local community who provided support and guidance to families.

We were proud to become a member of the Warrington Youth Forum, a collective of organisations working together to support the youth of Warrington. Through this membership and other partnerships, we have continued to strengthen our connections with community organisations, enhancing the services we can offer to families caring for children with disabilities.

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 2024

FINANCIAL REVIEW

Reserves policy

The majority of the Charities' income for the year has been from grants.

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 2024 are sufficient to cover running costs for the coming financial year.

The level of reserves held at the Balance Sheet date amounted to £23,196 (2023 £24,317).

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
L V Price
S Dolley (appointed 27.9.24)

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 2024**

Approved by order of the board of trustees on 16/01/2025 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 2024.

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.



Jonathan Urmston BA ACA

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

Date: 16/01/2025

Families United (Warrington)

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,322	25,758	56,080	58,272
Investment income	2	183	-	183	45
Total		<u>30,505</u>	<u>25,758</u>	<u>56,263</u>	<u>58,317</u>
EXPENDITURE ON					
Raising funds		37,733	19,651	57,384	70,266
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)		(7,228)	6,107	(1,121)	(11,949)
RECONCILIATION OF FUNDS					
Total funds brought forward		21,535	2,782	24,317	36,266
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD		<u><u>14,307</u></u>	<u><u>8,889</u></u>	<u><u>23,196</u></u>	<u><u>24,317</u></u>

The notes form part of these financial statements

Families United (Warrington)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	6	195	-	195	260
CURRENT ASSETS					
Cash at bank		15,071	8,889	23,960	24,714
CREDITORS					
Amounts falling due within one year	7	(959)	-	(959)	(657)
NET CURRENT ASSETS		<u>14,112</u>	<u>8,889</u>	<u>23,001</u>	<u>24,057</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,307</u>	<u>8,889</u>	<u>23,196</u>	<u>24,317</u>
NET ASSETS		<u><u>14,307</u></u>	<u><u>8,889</u></u>	<u><u>23,196</u></u>	<u><u>24,317</u></u>
FUNDS	8				
Unrestricted funds				14,307	21,535
Restricted funds				<u>8,889</u>	<u>2,782</u>
TOTAL FUNDS				<u><u>23,196</u></u>	<u><u>24,317</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16/01/2025
and were signed on its behalf by:

L. D. Edwards
L Edwards - Trustee

Families United (Warrington)

Notes to the Financial Statements for the Year Ended 31 March 2024

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 exemption 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 2024**

2. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	183	45
	<u>183</u>	<u>45</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. STAFF COSTS

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

	31.3.24	31.3.23
	1	1
Administrative staff	<u>1</u>	<u>1</u>

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

5. GRANTS

Grants received include:

	31.3.24	31.3.23
	£	£
Cheshire Community Foundation	4,000	3,300
The Zochonis Charitable Trust	3,000	3,000
Arnold Clark	-	1,000
Sellafield Grant	5,000	5,000
YAPP	-	1,500
Local Giving	-	500
Asda	-	300
Groundwork	375	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	960	580
HAF Funding	16,766	8,350
Alpkit Foundation	250	-
The Edward Gosling Trust	4,500	-
Warrington Charities Trust	533	-
Torus Foundation	500	-
Birchwood Town Council	400	-
Eurofins Forensic Grant	2,618	-

Families United (Warrington)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. GRANTS - continued

Masonic Charitable	3,798	-
	<u>42,700</u>	<u>48,805</u>

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	<u>3,201</u>	<u>641</u>	<u>3,842</u>
DEPRECIATION			
At 1 April 2023	2,984	598	3,582
Charge for year	<u>54</u>	<u>11</u>	<u>65</u>
At 31 March 2024	<u>3,038</u>	<u>609</u>	<u>3,647</u>
NET BOOK VALUE			
At 31 March 2024	<u>163</u>	<u>32</u>	<u>195</u>
At 31 March 2023	<u>217</u>	<u>43</u>	<u>260</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Accrued expenses	<u>959</u>	<u>657</u>

8. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	21,535	(7,228)	14,307
Restricted funds			
Swim and Sports	2,782	(2,782)	-
Fun Club	-	4,398	4,398
Holiday Activity Fund	<u>-</u>	<u>4,491</u>	<u>4,491</u>
	<u>2,782</u>	<u>6,107</u>	<u>8,889</u>
TOTAL FUNDS	<u>24,317</u>	<u>(1,121)</u>	<u>23,196</u>

Families United (Warrington)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,505	(37,733)	(7,228)
Restricted funds			
Swim and Sports	3,992	(6,774)	(2,782)
Fun Club	5,000	(602)	4,398
Holiday Activity Fund	16,766	(12,275)	4,491
	<u>25,758</u>	<u>(19,651)</u>	<u>6,107</u>
TOTAL FUNDS	<u>56,263</u>	<u>(57,384)</u>	<u>(1,121)</u>

Comparatives for 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>36,266</u>	<u>(11,949)</u>	<u>24,317</u>
TOTAL FUNDS	<u>36,266</u>	<u>(11,949)</u>	<u>24,317</u>

Comparative 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>58,317</u>	<u>(70,266)</u>	<u>(11,949)</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 2024**

8. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	33,484	(19,177)	14,307
Restricted funds			
Swim and Sports	2,782	(2,782)	-
Fun Club	-	4,398	4,398
Holiday Activity Fund	-	4,491	4,491
	<u>2,782</u>	<u>6,107</u>	<u>8,889</u>
TOTAL FUNDS	<u>36,266</u>	<u>(13,070)</u>	<u>23,196</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 £
Unrestricted funds			
General fund	88,822	(107,999)	(19,177)
Restricted funds			
Swim and Sports	3,992	(6,774)	(2,782)
Fun Club	5,000	(602)	4,398
Holiday Activity Fund	16,766	(12,275)	4,491
	<u>25,758</u>	<u>(19,651)</u>	<u>6,107</u>
TOTAL FUNDS	<u>114,580</u>	<u>(127,650)</u>	<u>(13,070)</u>

Families United (Warrington)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

9. RELATED PARTY DISCLOSURES

During the year ended 31 March 2024 £3,992 (2023 £15,881) 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 2024.

10. 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 2024**

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2,336	500
Grants	45,430	48,806
Member Event Contribution	3,792	7,772
Fundraising	4,522	1,194
	<hr/> 56,080	<hr/> 58,272
Investment income		
Deposit account interest	183	45
	<hr/> 56,263	<hr/> 58,317
EXPENDITURE		
Raising donations and legacies		
Wages	4,134	3,938
Trips and Activities	34,037	31,789
Sportsworks	12,452	15,881
Aldi Gift Vouchers	-	11,860
Plant and machinery	54	73
	<hr/> 50,677	<hr/> 63,541
Support costs		
Governance costs		
Wages	4,135	3,939
Licences & insurance	-	202
Telephone	369	406
Accountancy and legal fees	1,305	1,100
Travel	404	431
Payroll costs	238	299
Bank charges	65	68
Subscriptions & donations	180	266
Fixtures and fittings	11	14
	<hr/> 6,707	<hr/> 6,725
Total resources expended	<hr/> 57,384	<hr/> 70,266
Net expenditure	<hr/> <hr/> (1,121)	<hr/> <hr/> (11,949)

This page does not form part of the statutory financial statements