

Company Registration Number - 06484131

The Charity Registration Number is :- 1124667

Ferries Family Groups Limited

Report and Accounts

31 March 2021

Ferries Family Groups Limited

Report and accounts for the period ended 31 March 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Accountant's Report	8
<i>Funds Statements:-</i>	
Statement of Financial Activities	11
Statement of Financial Activities - Prior Year statement	12
Movements in funds	13
Income and Expenditure account	14
Balance sheet	15
Notes to the accounts	16

Ferries Family Groups Limited

Company Registration Number - 06484131

Trustees' Annual Report for the period from 5 April 2020 to 31 March 2021

The Trustees present their Report and Accounts for the period ended 31 March 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Ferries Family Groups Limited.

The charity is also known by its operating name, Ferries Family Groups Ltd.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1124667.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 25 January 2008

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

The Community Village, Unit Units 2-4
330-334 New Chester Road, Birkenhead
Merseyside, CH42 1LE
Telephone 0151 345 6920

Email Address office@ferriesfamilygroups.org.uk Web address <https://ferriesfamilygroups.org.uk>

The registered office of the charity for Companies Act purposes is:-

Royal Standard House
New Chester Road, Birkenhead
Merseyside, CH42 1LE

Ferries Family Groups Limited

Company Registration Number - 06484131

Trustees' Annual Report for the period from 5 April 2020 to 31 March 2021

The Trustees in office on the date the report was approved were:-

Marie Beale
Penny Bishop
Carol Gillam
Lois Millington
David Renison
Revd.Chris Slater
Michael Shevlin
June Pemberton

Appointed 16 March 2021

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Our charity's purposes as set out in the objects contained in the company's memorandum of association, are to support and enable families who are suffering stress to make steps towards a more positive future. We do this through our Peer Support Groups, for example groups for struggling mums, men's group, parents of adoptive children, reading group, calm and create for mental wellbeing and, singing for fun for mental wellbeing, to Hub Drop-ins, Parenting Courses and 1 to 1 Support. However, our Peer Support Groups remain our main focus and are there to facilitate our objectives, whilst also bringing together people from a similar social positions/backgrounds to support, encourage and help each other. Our aims fully reflect the purposes that the charity was set up to further.

Ferries Family Groups Limited

Company Registration Number - 06484131

Trustees' Annual Report for the period from 5 April 2020 to 31 March 2021

The main activities undertaken in relation to those purposes during the period.

Our main objectives for the year continued to be the support of families who are suffering stress, for a range of reasons including poverty, physical and mental illness, debt, bereavement, domestic violence, loneliness, child's behaviour, parenting, children and adults with special needs, to name just few. This year has seen a change in the way we have been able to support our members as we responded as a Charity to Covid 19 and the resulting national restrictions and safety measures needed to keep our members safe. During the first national lockdown all staff began working from home, we moved all our peer support groups online via Zoom meetings, WhatsApp groups, phone calls and Facebook messenger, whilst continuing to offer practical/crisis support and signposting. As restrictions eased we were able to offer 1 to 1 support at the Hub and also run a couple of socially distanced courses and groups. We responded to the second lockdown in much the same way, whilst also being able to run parenting courses on Zoom. We were able to offer our usual support of toys, food and fuel in some cases, on the run up to Christmas. During this period of uncertainty our volunteers, supported by staff, continued to offer their time and energy to support their group members, both emotionally and particularly when families were self-isolating/shielding. Throughout the year our monthly volunteer training continued via Zoom meetings, keeping all our volunteers up to date with current good practice, whilst enabling them to encourage and support each other. Many other people volunteered their time and help during the year, offering much needed practical help and resources. Staff and volunteers went above and beyond to support families. Families are referred to the Charity through a number of routes, including Health Visitors, Wirral Children's Services, Involve North West, School Nurses, Social Services, Family Intervention Team, Friends, Family and Self-referrals, unfortunately at times during the year new referrals were unable to be taken.

The main activities undertaken during the period to further the charity's purpose for the public benefit.

Our main activities and who we try to help are described above. All our charitable activities focus on supporting and enabling families who are suffering stress, to empower and make steps towards a more positive future. An increasing number of referrals from the Family Intervention Team, Social Services, Wirral Children's Services, Social Prescribers, other Charities and School Nurses in particular show how other professionals rely on the services we offer.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Ferries Family Groups Limited

Company Registration Number - 06484131

Trustees' Annual Report for the period from 5 April 2020 to 31 March 2021

The contribution of volunteers during the period.

The contribution of our volunteers during the Pandemic was invaluable, during the national lockdowns our volunteers very quickly got up to speed with new technology, which enabled support to be given via Zoom, Facebook Messenger and WhatsApp groups. During the national lockdowns our volunteers, supported by staff gave critical/crisis help and support, both emotionally and practically to their group members. Our volunteers spent many hours checking in with their members, spending time supporting them individually and as a group through phone calls, text messages, Facebook messenger, Zooms calls, WhatsApp messages and calls, plus crisis and mental health support. Volunteers met members one to one when restrictions allowed by meeting in a café or taking a walk. Our Volunteers delivered food, medical supplies/prescriptions, furniture and other essential goods and services, they also gave practical help and support with home schooling, and help resourcing pens, paper and electronic devices.

Training for Volunteers continued on a monthly basis, keeping all our volunteers up to date with current good practice.

The strategies we used to meet these objectives included:

1. Building supportive social networks
2. Improving parenting confidence
3. Encouraging healthy lifestyles
4. Developing secure relationships
5. Promoting emotional wellbeing

The main achievements and performance of the charity during the period.

Our main achievement over the last 12 months has been to help our members and their families through the pandemic, trustees, staff, volunteers and members have all pulled together to help care for and support each other wherever and whenever possible.

Achievements:

Over 120 families have been supported over the last 12 months

We ran 11 WhatsApp Groups

1 to 1 support from staff and volunteers in person and online

Parenting support in person and online

Weekly group meetings on Zoom

Support around bereavement and illness

Intensive support around both adult and children's mental health

Support around home schooling including resources and technology

Craft packs, pamper packs, hygiene and cleaning products were delivered

Advice and activity packs to keep kids entertained

Where possible Birthday's, Valentine's Day, Mother's/Father's Day were celebrated

The difference the charity's performance during the period has made to the beneficiaries of the charity.

This year we have supported over one hundred families. Once a family is involved in the project there is no time limit on them accessing support. All our services are provided free to our service users.

Ferries Family Groups Limited

Company Registration Number - 06484131

Trustees' Annual Report for the period from 5 April 2020 to 31 March 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The Directors of the company are also Charity Trustees for the purposes of charity law and under the company's Articles are known as Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Trustees are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. All members of the Trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts. The Trustees seek to ensure that the needs of our service users are appropriately reflected through the diversity of the Trustee and Advisory bodies.

Bankers

The Co-Operative Bank

Accountants

KBH Accountants Ltd. 255 Poulton Road, Wallasey, CH44 4BT

Financial review

The charity's financial position at the end of the period ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	(14,749)	(29,692)
Unrestricted Revenue Funds available for the general purposes of the charity	22,258	47,111
Restricted Revenue Funds	35,551	25,447
Total Funds	57,809	72,558

Financial review of the position at the reporting date, 31 March 2021 .

Against the backdrop of limited resources and an ever more competitive market for funding, we have continued to try and develop our service to suit the needs of our members. With sound financial management and the support of both staff and volunteers, we have been able to comfortably negotiate this financial year and secure our own premises.

Policies on reserves.

The Trustee Group has examined the charity's requirements for reserves, considering the main risks to the organisation

Ferries Family Groups Limited

Company Registration Number - 06484131

Trustees' Annual Report for the period from 5 April 2020 to 31 March 2021***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Olivia Higgins
Member of Chartered Certified Accountants
255 Poulton Road
Wallasey
Merseyside
CH44 4BT

Ferries Family Groups Limited

Company Registration Number - 06484131

Trustees' Annual Report for the period from 5 April 2020 to 31 March 2021

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Ferries Family Groups Limited

Company Registration Number - 06484131

Trustees' Annual Report for the period from 5 April 2020 to 31 March 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 27.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 15 December 2021.

A handwritten signature in black ink, appearing to read 'Chris Slater', with a stylized flourish at the end.

Revd. Chris Slater
Director and Trustee

Ferries Family Groups Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the period ended 31 March 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 27 for the period ended 31 March 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 16.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Ferries Family Groups Limited

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

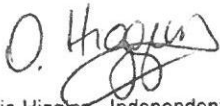
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:-



Olivia Higgins - Independent Examiner

Chartered Certified Accountants

Wallasey
Merseyside
CH44 4BT

This report was signed on 21/12/ 2021

Ferries Family Groups Limited - Statement of Financial Activities for the period ended 31 March 2021

Statement of Financial Activities (including the Income and Expenditure Account for the period from 5 April 2020 to 31 March 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	27,191	58,423	85,614	90,898
Charitable activities	A2	-	-	-	629
Other	A5	4,175	-	4,175	-
Total income	A	31,366	58,423	89,789	91,527
Expenditure on:					
Raising funds	B1	13,849	4,844	18,693	19,135
Charitable activities	B2	42,370	43,475	85,845	102,084
Total expenditure	B	56,219	48,319	104,538	121,219
Net income for the year		(24,853)	10,104	(14,749)	(29,692)
Net income after transfers	A-B-C	(24,853)	10,104	(14,749)	(29,692)
Net movement in funds		(24,853)	10,104	(14,749)	(29,692)
Reconciliation of funds:-					
	E				
Total funds brought forward		47,111	25,447	72,558	102,250
Total funds carried forward		22,258	35,551	57,809	72,558

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 16 to 27 form an integral part of these accounts.

Ferries Family Groups Limited - Statement of Financial Activities for the period ended 31 March 2021

Ferries Family Groups Limited - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:				
Donations & Legacies	A1	34,620	56,278	90,898
Charitable activities	A2	629	-	629
Other trading activities	A3	-	-	-
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	35,249	56,278	91,527
Expenditure on:				
Raising funds	B1	14,040	5,095	19,135
Charitable activities	B2	52,115	49,969	102,084
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	66,155	55,064	121,219
Net gains on investments	B4	-	-	-
Net income for the year		(30,906)	1,214	(29,692)
Transfers between funds	C	-	-	-
Net income after transfers		(30,906)	1,214	(29,692)
Net movement in funds		(30,906)	1,214	(29,692)
Reconciliation of funds:-				
Total funds brought forward	E	76,926	25,324	102,250
Total funds carried forward		46,020	26,538	72,558

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

The notes attached on pages 16 to 27 form an integral part of these accounts.

Ferries Family Groups Limited - Statement of Financial Activities for the period ended 31 March 2021

Ferries Family Groups Limited - Resources applied in the period ended 31 March 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	(14,749)	(29,692)
Net resources available to fund charitable activities	(14,749)	(29,692)

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 16 to 27 form an integral part of these accounts.

Movements in revenue and capital funds for the period from 5 April 2020 to 31 March 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	47,111	25,447	72,558	102,250
Recognised gains and losses before transfers	(24,853)	10,104	(14,749)	(29,692)
	22,258	35,551	57,809	72,558
Closing revenue funds	22,258	35,551	57,809	72,558

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	22,258	35,551	57,809	72,558

The notes attached on pages 16 to 27 form an integral part of these accounts.

Ferries Family Groups Limited - Statement of Financial Activities for the period ended 31 March 2021

Ferries Family Groups Limited
Income and Expenditure Account for the period from 5 April 2020 to 31 March 2021 as required by the Companies Act 2006

	2021 £	2020 £
Income		
Income from operations	85,614	91,527
Investment income		
Other operating income	4,175	-
Gross income in the period before exceptional items	89,789	91,527
Gross income in the period including exceptional items	89,789	91,527
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	85,845	102,084
Fundraising costs	18,693	19,135
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the period	104,538	121,219
Net income before tax in the financial year	(14,749)	(29,692)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(14,749)	(29,692)
Retained surplus for the financial year	(14,749)	(29,692)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 16 to 27 form an integral part of these accounts.

Ferries Family Groups Limited - Balance Sheet as at 31 March 2021

	Note	SORP Ref	2021 £	2020 £
Current assets		B		
Cash at bank and in hand		B4	59,137	72,558
Total current assets			59,137	72,558
Creditors: amounts falling due within one year	9	C1	(1,328)	-
Net current assets			57,809	72,558
The total net assets of the charity			57,809	72,558

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	13	D2	35,551	25,447	25,447
			35,551		
Unrestricted Funds					
Unrestricted Revenue Funds	13	D3	22,258	47,111	47,111
			22,258		
Designated Funds					
Designated Revenue Funds	13	D3	-	-	-
Total charity funds			57,809	72,558	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

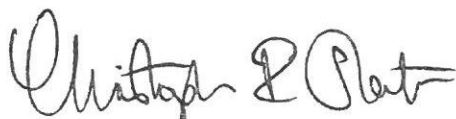
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Revd. Chris Slater

Trustee

Approved by the board of trustees on 15 December 2021

The notes attached on pages 16 to 27 form an integral part of these accounts.

Ferries Family Groups Limited

Notes to the Accounts for the period from 5 April 2020 to 31 March 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The Trustee Group has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety for staff, volunteers, service users and visitors to the charity. All policies and procedures are reviewed regularly on a rolling basis by Trustees, in the light of known changes to legislation and best practice.

Policies relating to categories of income and income recognition.

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Ferries Family Groups Limited

Notes to the Accounts for the period from 5 April 2020 to 31 March 2021

Policies relating to expenditure on goods and services provided to the charity.

Policies relating to assets, liabilities and provisions and other matters.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

2021	2020
£	£

The net surplus before tax in the financial year is stated after charging:-

Pension costs

2,367	712
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6 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The charity had 112 Volunteers who donated 1,847 hours of their time stewarding events. Other volunteers undertook 40 hours of mailings and distributions and two specialist volunteers with DBS checks, spent 475 hours a year supporting the weekly children's and young people's writing groups. It is estimated that without the help of volunteers, the Festival would need to find the equivalent of over £20,000 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

Ferries Family Groups Limited

Notes to the Accounts for the period from 5 April 2020 to 31 March 2021

7 Staff costs and emoluments

<i>Salary costs</i>	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	71,460	68,774
Employer's contribution to defined benefit pension schemes	2,367	712
Total salaries, wages and related costs	73,827	69,486

The average number of part time staff employed in the period was	3	3
The average number of full time staff employed in the period was	3	3
The estimated full time equivalent number of all staff employed in the period was	4	4

The estimated equivalent number of full time staff deployed in different activities in the period was:-

Engaged on charitable activities	3	3
Engaged on publicity activities	-	-
Engaged on fundraising activities	1	1
Engaged on management and administration	-	-
The estimated full time equivalent number of all staff employed as above	4	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior period.

8 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

9 Creditors: amounts falling due within one year

	2021 £	2020 £
PAYE, NIC VAT and other taxes	368	-
Other creditors	960	-
	1,328	-

10 Income and Expenditure account summary

	2021 £	2020 £
At 5 April 2020	72,558	102,250
Surplus after tax for the year	(14,749)	(29,692)
At 31 March 2021	57,809	72,558

11 No related party transactions

There were no transactions with related parties in the year.

Ferries Family Groups Limited

Notes to the Accounts for the period from 5 April 2020 to 31 March 2021

12 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	21,738	1,848	35,551	59,137
Current Liabilities	(1,328)	-	-	(1,328)
	20,410	1,848	35,551	57,809
At 5 April 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	47,111	-	25,447	72,558
	47,111	-	25,447	72,558

13 Change in total funds over the period as shown in Note 12, analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 14 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	47,111	(26,701)	-	20,410
Designated Revenue Funds	-	1,848	-	1,848
Total unrestricted and designated funds	47,111	(24,853)	-	22,258
Restricted funds:-				
29 May TST	-	4,000	-	4,000
Conroy	-	-	-	-
John Moores	3,760	(3,760)	-	-
Lottery/Covid 19	3,473	(1,098)	-	2,375
NLIDC	10,746	1,888	-	12,634
Seedbeds	6,182	-	-	6,182
Calm & Create	1,286	(751)	-	535
Morgan	-	-	-	-
P Holt	-	3,900	-	3,900
Wirral Lions	-	-	-	-
Involve North West	-	5,000	-	5,000
Co-Op	-	939	-	939
MSP Sport Equipment	-	-	-	-
Liverpool City Region	-	(14)	-	(14)
Total restricted funds	25,447	10,104	-	35,551
Total charity funds	72,558	(14,749)	-	57,809

Ferries Family Groups Limited

Notes to the Accounts for the period from 5 April 2020 to 31 March 2021

14 Analysis of movements in funds over the period as shown in Note 13

	Income	Expenditure	Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	20,916	(47,617)	-	(26,701)
Designated Revenue Funds	10,450	(8,602)	-	1,848
Restricted funds:-				
29 May TST	4,000	-	-	4,000
Conroy	3,000	(3,000)	-	-
John Moores	-	(3,760)	-	(3,760)
Lottery/Covid 19	5,936	(7,034)	-	(1,098)
NLIDC	6,096	(4,208)	-	1,888
Seedbeds	-	-	-	-
Calm & Create	-	(751)	-	(751)
Morgan	18,167	(18,167)	-	-
P Holt	7,800	(3,900)	-	3,900
Wirral Lions	500	(500)	-	-
Involve North West	5,000	-	-	5,000
Co-Op	939	-	-	939
MSP Sport Equipment	1,996	(1,996)	-	-
Liverpool City Region	4,989	(5,003)	-	(14)
	89,789	(104,538)	-	(14,749)

15 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, at reserves for future activities, and , subject to charity legislation, are restrictions on their use.

Restricted funds:-

Restricted Revaluation Reserve

This fund represents the restricted surplus arising on the revaluation of assets.

16 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Ferries Family Groups Limited

Detailed analysis of income and expenditure for the period from 5 April 2020 to 31 March 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

17 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Small donations individually less than £1000	10,491	-	10,491	24,509
Refunds from HMRC on gift aided donations	-	-	-	-
Joan Astil	1,700	-	1,700	-
Shevlin M&B	1,000	-	1,000	-
St Andrew's Church	1,500	-	1,500	-
Serco Foundation	2,000	-	2,000	-
Total donations and gifts from individuals	16,691	-	16,691	24,509

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior year	24,509	-	24,509

Ferries Family Groups Limited

Detailed analysis of income and expenditure for the period from 5 April 2020 to 31 March 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies				
Small grants individually less than £1000	1,000	2,189	3,189	1,657
Wirral BC	7,500	6,096	13,596	17,905
Lottery	-	-	-	9,989
P H Holt	-	7,800	7,800	3,000
Steve Morgan	-	18,167	18,167	20,222
John Moores	-	-	-	5,000
Revensdale	-	-	-	2,000
St Andrew's Church/Bebington parish Church	-	2,250	2,250	2,250
29th May 1961	-	4,000	4,000	4,000
Covid-19 response	-	5,936	5,936	-
Involve North West	-	5,000	5,000	-
MSP-Sport Equipment	-	1,996	1,996	-
LCR Community Foundation	-	4,989	4,989	-
Brabners LLP	2,000	-	2,000	-
Total public sector revenue grants	10,500	58,423	68,923	66,023

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	9,745	56,278	66,023

Ferries Family Groups Limited

Detailed analysis of income and expenditure for the period from 5 April 2020 to 31 March 2021 as required by the SORP 2015

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Charitable Trusts				
Charities Aid Foundation	-	-	-	366
Total Charitable Trusts	-	-	-	366

Charitable Trusts - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Prior Year	366	-	366	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	27,191	58,423	85,614	90,898

All the donations and gifts in the prior year were unrestricted.

Prior year

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total Donations, Grants and Legacies A1	34,620	56,278	90,898

18 Income from charitable activities - Trading Activities

Current year

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading				
Photocopier income	-	-	-	629
Total Primary purpose and ancillary trading	-	-	-	629

Ferries Family Groups Limited

Detailed analysis of income and expenditure for the period from 5 April 2020 to 31 March 2021 as required by the SORP 2015

19 Total Income from charitable activities

Total income from charitable trading	-	-	-	629
Total from charitable activities A2	-	-	-	629

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Total income from charitable trading	629	-	629
Income from funders	-	-	-
	629	-	629

20 Other income and gains

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Sundry other income	100	-	100	-
JRS grants	4,075	-	4,075	-
Total other income A5	4,175	-	4,175	-

Ferries Family Groups Limited

Detailed analysis of income and expenditure for the period from 5 April 2020 to 31 March 2021 as required by the SORP 2015

21 Expenditure on charitable activities - Direct spending

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2021	2021	2021	2020
		£	£	£	£
Gross wages and salaries - charitable activities		20,679	32,088	52,767	49,639
Defined benefit pension costs - charitable activities		2,367	-	2,367	712
Travel and Subsistence - Charitable Activities		-	-	-	60
Office		1,126	741	1,867	29,327
Support groups		1,015	7,157	8,172	9,181
Staff and volunteers training		-	1,392	1,392	7,781
Hub		1,249	1,883	3,132	-
Purchases		356	214	570	-
Total direct spending	B2a	26,792	43,475	70,267	96,700
		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
<i>Prior Year</i>		2020	2020	2020	
		£	£	£	
Gross wages and salaries - charitable activities		22,786	26,853	49,639	
Defined benefit pension costs - charitable activities		-	712	712	
Travel and Subsistence - Charitable Activities		60	-	60	
Office		21,411	7,916	29,327	
Support groups		2,253	6,928	9,181	
Staff and volunteers training		221	7,560	7,781	
Total direct spending	B2a	46,731	49,969	96,700	

Ferries Family Groups Limited

Detailed analysis of income and expenditure for the period from 5 April 2020 to 31 March 2021 as required by the SORP 2015

22 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Volunteer costs				
Volunteers' expenses	1,193	-	1,193	3,149
Premises Expenses				
Rent payable under operating leases	8,004	-	8,004	-
Rates and water charges	1,128	-	1,128	-
Light heat and power	1,650	-	1,650	-
Administrative overheads				
Telephone, fax and internet	1,641	-	1,641	1,295
Liability and contents insurance	792	-	792	940
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,170	-	1,170	-
Support costs before reallocation	<u>15,578</u>	<u>-</u>	<u>15,578</u>	<u>5,384</u>
Total support costs - Current Year	<u>15,578</u>	<u>-</u>	<u>15,578</u>	<u>5,384</u>

The basis of allocation of costs between activities is described under accounting policies

Volunteer costs			
Volunteers' expenses	3,149	-	3,149
Administrative overheads			
Telephone, fax and internet	1,295	-	1,295
Liability and contents insurance	940	-	940
Support costs before reallocation	<u>5,384</u>	<u>-</u>	<u>5,384</u>
Total support costs - Prior Year	<u>5,384</u>	<u>-</u>	<u>5,384</u>

The basis of allocation of costs between activities is described under accounting policies

Ferries Family Groups Limited

Detailed analysis of income and expenditure for the period from 5 April 2020 to 31 March 2021 as required by the SORP 2015

23 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Total direct spending	B2a	26,792	43,475	70,267	96,700
Total support costs	B2d	15,578	-	15,578	5,384
Total charitable expenditure	B2	42,370	43,475	85,845	102,084

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2020 £	2020 £	2020 £	
Total direct spending	B2a	46,731	49,969	96,700	
Total support costs	B2d	5,384	-	5,384	
Total charitable expenditure	B2	52,115	49,969	102,084	

24 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Gross wages and salaries - fundraising activities		13,849	4,844	18,693	19,135
Total fundraising costs	B1	13,849	4,844	18,693	19,135

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds	
		2020 £	2020 £	2020 £	
Gross wages and salaries - fundraising activities		14,040	5,095	19,135	
Total fundraising costs	B1	14,040	5,095	19,135	