

**MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**  
**(A PRIVATE COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS REPORT  
AND  
FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED  
31 MARCH 2023**

**Company Registration Number: 06852072 (England and Wales)**

**Charity Commission Registered Number: 1128797**

# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

For the financial year ended 31 March 2023

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## **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

### **Administrative Information**

For the financial year ended 31 March 2023

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<b>Trustees</b>	Stephen Goldstein Richard Jaffa Frances Beard	(Chairman) (Vice Chairman)
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<b>Company Registered No.</b>	06852072
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<b>Charitable Number:</b>	1128797
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<b>Registered Office</b>	Malvern House New Road Solihull B91 3DL
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<b>Independent Examiner</b>	AIT Accountants Limited Suites 6 & 7 Malvern House New Road Solihull B91 3DL
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<b>Bankers:</b>	Handelsbanken Unit 5, The Courtyard 707 Warwick Road Solihull West Midlands B91 3DA
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# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

Directors and Trustees Report

For the financial year ended 31 March 2023

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The directors have pleasure submitting their report and the accounts of the company for the year ended 31 March 2023.

## **Principal Activity**

The principal activity of the company was the raising of funds by donations or grants to benefit children and young people.

The company is a registered charity and the Department of Trade and Industry has been satisfied that the objects of the company are those of an educational charity. The company's governing documents are its Memorandum and Articles of Association.

## **Objects of the Charity**

- To provide or assist in the provision of medical and recreational equipment and other leisure time occupation or interest for children and young people who have need of such facilities by reason of infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

## **Review of Developments**

During the year of trade due to Covid 19 the charity was unable to put on its annual events at Dudley Zoo and the Botanical Gardens and the development of the Charity has had to put on hold for over a year due to the impact of Covid 19.

The charity continued to received donations during the year from but at reduced levels. The overall funds increased in value by £32,581 during the year.

## **Review of Financial Position**

This year there has been an increase of £36,511 which has been transferred to Reserves.

Under the Articles of Association, the company is prohibited from paying a dividend to the members of the company.

## **Membership of Board**

The Board membership is disclosed in the administrative information section on page 2.

# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

Directors and Trustees Report (continued)

For the financial year ended 31 March 2023

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## **Board members' interests in shares**

Trustees of the charity are also directors and members of the company. The company does not have any share capital. Liability is limited by guarantee. Each member agrees to contribute £1 in the event of the company being wound up. They do not receive any remuneration for their services but are reimbursed for out of pocket expenses.

## **Appointment of new trustees**

The Trustees seek a broad range of skills and experience among their numbers. When casual vacancies occur, the Trustees seek suitable candidates who are then proposed for election as trustees and directors by the members of the company.

## **Reserves policy**

The company has received no endowment income and therefore relies on retained surpluses to meet its future requirements.

The trustees also consider it prudent to attempt to hold unrestricted and undesignated reserves to meet exceptional and unforeseen contingencies of between one and three months of the resources expended.

## **Risk management**

The trustees have reviewed and identified the major risk to which the charity is exposed and systems have been established and implemented to mitigate those risks.

## **Directors' responsibilities**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing those financial statements, the directors' are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors' are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

Directors and Trustees Report (continued)

For the financial year ended 31 March 2023

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## **Accountants**

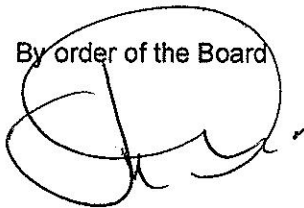
The directors are satisfied that the company is entitled to exemption under the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors recommend that AIT Accountants Limited remain in office until further notice.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the Board on 21 November 2022 and signed on its behalf by

By order of the Board

A handwritten signature in black ink, appearing to be 'S. Goldstein', is written over a circular stamp or seal.

Stephen Goldstein  
Chairman

# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

Report of the Independent Examiner

For the financial year ended 31 March 2023

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We have independently examined the financial statements of Mad Hatter's Tea Party Children's Charity Limited for the year ended 31 March 2023 that comprise of the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

## **Respective responsibilities of trustees and Accountants**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 145) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145 of the 2011 Act); and
- to state whether particular matters have come to our attention,

## **Basis of independent examiner's statement**

Our examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

## **Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 145 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

For and on behalf of:



AIT Accountants Limited

Malvern House, New Road, Solihull, B91 3DL

Telephone 0121 711 1957 Email: [enquiries@aitaccountants.co.uk](mailto:enquiries@aitaccountants.co.uk)

21 November 2023

# MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED

Company registered number: 06852072

Charity Commission registered number: 1128797

## Statement of Financial Activities

For the financial year ended 31 March 2023

### Incoming resources

	Unrestricted funds £	Restricted funds £	Total this year £	Total last year £
Donations and legacies	43,672	0	43,672	11,091
Activities to further the charity's objects:				
Grants receivable	0	0	0	0
Activities to generate funds:				
Miscellaneous income	0	0	0	0
Investment income and interest	0	0	0	0
Other incoming resources	0	0	0	0
<b>Total incoming resources</b>	<b>43,672</b>	<b>0</b>	<b>43,672</b>	<b>11,091</b>
<b>Resources expended</b>				
Costs of generating funds:				
Fundraising and publicity	0	0	0	0
Charitable expenditure				
Donations	0	0	0	5,000
Costs of activities for charitable objectives	0	0	0	0
Support costs	7,161	0	7,161	10,929
Management and admin	0	0	0	0
<b>Total resources expended</b>	<b>7,161</b>	<b>0</b>	<b>7,161</b>	<b>15,929</b>
<b>Net (outgoing)/incoming resources</b>	<b>36,511</b>	<b>0</b>	<b>36,511</b>	<b>(4,838)</b>
<b>Total Funds at 1 April 2022</b>	<b>(2,590)</b>	<b>33,515</b>	<b>30,925</b>	<b>35,763</b>
<b>Total funds at 31 March 2023</b>	<b>33,921</b>	<b>33,515</b>	<b>67,436</b>	<b>30,925</b>

All of the above results are derived from continuing activities.

All gains and losses recognised in the year are included above.

The notes on pages 10 to 14 form part of these accounts.



# MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED

Company registered number: 06852072

Charity Commission registered number: 1128797

## Balance Sheet

For the financial year ended 31 March 2023

	Notes	2023	2022
		£	£
<b><u>Fixed assets</u></b>			
Tangible assets		119	159
Total fixed assets		119	159
<b><u>Current assets</u></b>			
Other debtors	102		0
Cash at bank and in hand	67,273		30,787
Total current assets	67,375		30,787
Creditors: amounts falling due within one year	58		21
Net current assets		67,317	30,766
Total assets less current liabilities		67,436	30,925
Creditors: amounts falling due after one year		0	0
Provisions for liabilities and charges		0	0
<b>Net assets</b>		<b>67,436</b>	<b>30,925</b>
<b><u>Capital Funds</u></b>			
Permanent capital funds		0	0
Total capital funds		0	0
<b><u>Income funds</u></b>			
Restricted funds		33,515	33,515
Unrestricted funds		33,921	(2,590)
<b>Total funds</b>		<b>67,436</b>	<b>30,925</b>

# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

Annexed Statement to the Balance Sheet  
For the financial year ended 31 March 2023

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## **The board of directors certify that:**

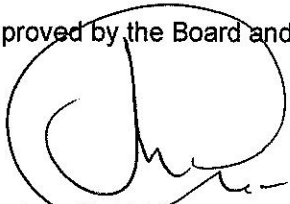
For the financial year ended 31 March 2023 the director are satisfied that the company is entitled to exemption under the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 386, and that no member or members have requested an audit pursuant to section 386 of the Act.

The director's acknowledge their responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financials statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year in accordance with the requirements of sections 393 and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the Board and signed on its behalf:



Stephen Goldstein  
Chairman

21 November 2023

# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

Notes to the Financial Statements

For the financial year ended 31 March 2023

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## **1. Accounting policies**

### **(a) Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" published in 2005 and applicable accounting standards.

### **(b) Company status**

The Charity is a company limited by guarantee, the members of the company are the trustees named on page 2. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity

### **(c) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise of unrestricted funds that have been set aside by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### **(d) Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned
- Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

### **(e) Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities using estimates deemed appropriate by the trustees on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs.

# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

Notes to the Financial Statements (continued)

For the financial year ended 31 March 2023

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## **1. Accounting policies (continued)**

### **(e) Resources expended (continued)**

Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

### **(f) Tangible fixed assets**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Donated assets are valued at the time of acquisition.

### **(g) Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a reducing balance basis over their expected useful economic lives as follows:

Computer Equipment    25% reducing balance

### **(h) Operating leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

### **(i) Pension Costs**

The company operates a defined contribution scheme for the benefit of its employees. The costs of contributions are written off against profits in the year they are payable.

### **(j) Investments**

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities (SOFA) indicates the net gains and losses arising on revaluations and disposals throughout the year.

### **(k) Stock**

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution is not included in the financial statements until they are sold or distributed.

### **(l) Finance and operating leases**

Rentals applicable to operating leases are charged to the SOFA over the period in which the cost is incurred. Assets purchased under finance leases are capitalised as fixed assets. Obligations under such agreements are included in creditors. The difference between the capitalised cost and the total obligation under the lease represents the finance charges. Finance charges are written off to the SOFA over the period of the lease so as to produce a constant periodic rate of charge.

### **(m) Foreign currency translation**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities are retranslated at the rate of exchange ruling at the balance sheet date. All differences are taken to the SOFA.

# MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED

Company registered number: 06852072

Charity Commission registered number: 1128797

Notes to the Financial Statements (continued)

For the financial year ended 31 March 2023

## 1. Accounting policies (continued)

### (n) Restricted funds

Restricted funds fall into one of two sub-classes: restricted income funds or endowment funds. Restricted income funds are spent or applied within a reasonable period from their receipt to further a specific purpose of the charity, which is to further one or more but not all of the charity's charitable purposes. Restricted endowment funds are invested or retained for the charity's use in furtherance of its charitable purposes, rather than applied or spent them as income facility

## 2. Expenditure

	<b>This year £</b>	<b>Last year £</b>
Independent examiners fees for reporting on the accounts (Included in professional and accountancy costs)	0	0
	<b>This Year £</b>	<b>Last year £</b>
<b>Costs of activities in furtherance of the charity's objects</b>		
Activities & material costs	0	0
Donations	0	0
Motor, travelling & subsistence	0	0
	0	0
	<b>This Year £</b>	<b>Last year £</b>
<b>Support Costs</b>		
General rates	723	1,009
Insurance	0	0
Rent	0	0
Service Charge	6,000	9,500
Telephone & fax costs	0	0
ICO fee	40	0
Fund Raising Costs	216	0
Annual return	40	13
Bank charges & finance costs	102	354
Depreciation	40	53
	7,161	10,929
	<b>This Year £</b>	<b>Last year £</b>
<b>Management and administration costs</b>		
Consultancy fees / wages etc.	0	0
Recruitment costs	0	0
Training & staff costs		0
	0	0

# MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED

Company registered number: 06852072

Charity Commission registered number: 1128797

Notes to the Financial Statements (continued)

For the financial year ended 31 March 2023

## 3. Tangible fixed assets

Asset cost or valuation	Freehold land and buildings £	Other land and buildings £	Computer equipment £	Fixtures, fittings and equipment £	Total £
Balance brought forward	0	0	1,668	0	1,668
Additions	0	0	0	0	0
Disposals	0	0	0	0	0
Transfers	0	0	0	0	0
Revaluations	0	0	0	0	0
Balance carried forward	0	0	1,668	0	1,668

Accumulated depreciation and impairment provisions	Freehold land and buildings	Other land and buildings	Computer equipment	Fixtures, fittings and equipment	Total
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Basis Rate	N/A	N/A	RD 25% pa	RD 25% pa	
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	£	£	£	£	£
Balance brought forward	0	0	1,509	0	1509
Disposals	0	0	40	0	40
Transfers	0	0	0	0	0
Revaluations	0	0	0	0	0
Charge for year	0	0	0	0	0
Balance carried forward	0	0	1549	0	1549

### Net book value

Carried forward	0	0	119	0	119
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# MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED

Company registered number: 06852072

Charity Commission registered number: 1128797

Notes to the Financial Statements (continued)

For the financial year ended 31 March 2023

## 4. Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last Year £
Trade debtors	0	0	0	0
Other debtors	102	0	0	0
Prepayments	0	0	0	0
Total	102	0	0	0

## 5. Creditors and accruals

Analysis of creditors	Amounts falling due within one year		Amounts falling due after more than one year	
	This Year £	Last Year £	This Year £	Last Year £
Trade creditors	0	0	0	0
Other taxes & social security	0	0	0	0
Other creditors and accruals	58	21	0	0
Total	58	21	0	0

## 6. Trustees Remuneration and Related Party Transactions

No members of the management committee received any remuneration during the year.

No other trustee or person related to the charity had any personal interest in any contracts of transaction entered into by the charity during the year.

## 7. Taxation

As a charity, Mad Hatters Tea Party Children's Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

# **MAD HATTER'S TEA PARTY CHILDREN'S CHARITY LIMITED**

Company registered number: 06852072

Charity Commission registered number: 1128797

Income and Expenditure Account

For the financial year ended 31 March 2023

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	This year		Last year	
	£	£	£	£
<b>Income</b>				
Donations received		43,672		11,091
Grants received		0		0
Other income		0		0
		<hr/>		<hr/>
		43,672		11,091
 <b>Expenses</b>				
Activities & material costs	0		0	
Fundraising and publicity	216		0	
Donations	0		5,000	
General Rates	723		1,009	
Rent	0		0	
Service charge	6,000		9,500	
Postage & stationery	0		0	
Advertising & website	0		0	
Computer & equipment maintenance	0		0	
Recruitment costs	0		0	
Telephone	0		0	
Bank charges & finance costs	102		354	
PSC statement	40		13	
Depreciation	40		53	
Organisers costs	0		0	
ICO fee	40		0	
Insurance	0		0	
		<hr/>		<hr/>
		7,161		15,929
 (Deficit)/Surplus for the year		<hr/>		<hr/>
		36,511		(4,838)

This page does not form part of the statutory accounts