SPECIAL FRIENDS CLUB

England & Wales · Charity number 1142501

Details

Other names	SPECIAL FRIENDS CLUB ORG
Status	Registered
Legal form	Other
Registered	2011-06-21
Register	View on the Charity Commission register

Contact

Address	13 Banner Road Bristol BS6 5NA
Phone	07854427394
Email	admin@specialfriendsclub.org.uk
Website	www.specialfriendsclub.org.uk

Activities

Objects: THE CHARITY HAS BEEN ESTABLISHED FOR CHARITABLE OBJECTIVES AND PURPOSES ONLY, BRINGING TOGETHER FAMILIES WHO HAVE CHILDREN WITH SPECIAL NEEDS AND WORKERS FROM VOLUNTARY ORGANISATIONS AND STATUTORY AGENCIES TO IMPROVE THE CARE, WELFARE, TREATMENT, EDUCATION, ADVANCEMENT AND OVERALL QUALITY OF LIFE TO THOSE FAMILIES, SIBLINGS AND THEIR CHILDREN WITH SPECIAL NEEDS. THE PURPOSE OF OUR CHARITY IS TO PROVIDE ACTIVITIES FOR THE CHILDREN AND FAMILIES WHICH ARE USUALLY INACCESSIBLE DUE TO THEIR DISABILITY. WE HIRE VENUES FOR SOLE USE WITHOUT THE GENERAL PUBLIC PRESENT THIS IS ESSENTIAL AS MANY OF OUR CHILDREN HAVE SENSORY, EMOTIONAL AND BEHAVIOUR DIFFICULTIES

Activities: ORIGINALLY ESTABLISHED IN 2001, PREVIOUS CHARITY NUMBER 1090546. THE CHARITY PROVIDES A WIDE RANGE OF SCHOOL HOLIDAY AND WEEKEND ACTIVITIES FOR DISABLED CHILDREN AND THEIR FAMILIES. THE SERVICE PROVIDED REDUCES ISOLATION FOR MANY FAMILIES, ENABLING THEM TO ENJOY SOCIAL EXPERIENCES IN A SAFE AND SUPPORTIVE ENVIRONMENT.

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Classification

- **How:** Provides Services
- **What:** Education/training, Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Bristol City
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£55,633	£47,565	-	-
2024-03-31	£90,692	£109,543	-	-
2023-03-31	£74,559	£86,522	-	-
2022-03-31	£59,665	£50,395	-	-
2021-03-31	£12,252	£2,667	-	-

Trustees

Name	Role	Appointed
Elizabeth Frances Stratton	Chair	2019-09-26
CHANTAL MARIE-CLAUDE BYRNE		2011-06-21
Dr Jahantab Hashmi		2024-12-01
Leanne Jayne Parkes		2019-09-26
Maya Vaitilingam		2011-06-21
Susan Edgerley		2024-12-01

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SPECIAL FRIENDS CLUB

England & Wales - Charity number 1142501

Accounts

The Charity Registration Number is :- 1142501

Special Friends Club

Report and Accounts

31 March 2025

Special Friends Club

Report and accounts for the year ended 31 March 2025

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Special Friends Club

Trustees' Annual Report for the year ended 31 March 2025

The Trustees present their Report and Accounts for the year ended 31 March 2025.

Reference and administrative details

The charity name.

The legal name of the charity is:- Special Friends Club.

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 1142501.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

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.

The trustees are all individuals.

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

13 Banner Road
Montpelier Bristol
BS6 5NA

Email Address admin@specialfriendsclub.org.uk Web address www.specialfriendsclub.org.uk

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

Chantel Byrne
Maya Vaitilingam
Colin Gimblett (resigned 16 January 2025)
Sophie Axford
Jane Joyce
Elizabeth Stratton
Leanne Parkes
Jahantab Hashmi (appointed 14 November 2024)
Susan Edgerley (appointed 14 November 2024)

The following persons served as Trustees during the year ended 31 March 2025 :-
All trustees listed above served as a trustee in the reporting period. If applicable, their dates of appointment or resignation during the year or since are as shown above.
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.

The charity's objects are to bring together families who have children with special needs and workers from voluntary organisations and statutory agencies to improve the care, welfare, treatment, education, advancement and overall quality of life of those families and their children.

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

The trustees arrange a variety of events and entry to several activities ranging from cinema and theatre to swimming and wildlife parks as well as short breaks. These present safe play and/or educational benefit and are sometimes undertaken whilst the general public are not present to enhance the experience for the children and their parents.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2025

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

The main activities in this period included visits to Bristol Old Vic Theatre, Slimbridge Wetlands, Berkely Castle, Wake the Tiger, Cotswold Wildlife Park, Avon Valley Lights, heritage railways and a short break at a Haven caravan park.

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

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

This information is presented in the attached chairmans report.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefitted wider society.

This information is presented in the attached chairmans report.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are generally appointed from amongst the parents of the children but other suitable volunteers may be approached. Criminal record checks are carried out using the DBS.

Financial review

The charity's financial position at the end of the year ended 31 March 2025

The financial position of the charity at 31 March 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	8,068	(18,851)
Unrestricted Revenue Funds available for the general purposes of the charity	49,949	41,881
Total Funds	49,949	41,881

Financial review of the position at the reporting date, 31 March 2025 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The trustees retain enough reserves to enable them to fund planned future events and to allow for approximately £1,000 of administration expenses connected with organising the next terms events.

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.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2025

Details of The Independent Examiner

Susan Rickerby
Chartered Accountant
118 High Street
Staple Hill
Bristol
BS16 5HH

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of 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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019). (The SORP). .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are 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 regulations made under the Charities Act 2011. 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.

This report was approved by the board of trustees on 18 September 2025.

Liz Stratton
Trustee

Maya Vaitilingam
Trustee

Special Friends Club

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2025

I report to the Trustees on my examination of the financial statements of the charity on pages 6 to 11 for the year ended 31 March 2025 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and 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 8.

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

As described on page 3, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with 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 Governing Document for the conducting of an audit. 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 charity and of the accounting systems employed by the charity 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.

Special Friends Club

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:-

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 with 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 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;

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) 2015, (as amended by the Bulletin issued in October 2018 and 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:-

Susan Rickerby - Independent Examiner

Chartered Accountant

118 High Street
Staple Hill
Bristol
BS16 5HH

This report was signed on 13 October 2025

Special Friends Club - Statement of Financial Activities for the year ended 31 March 2025

Statement of Financial Activities for the year ended 31 March 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	55,407	-	**55,407**	90,479
Investments	A4	226	-	**226**	213
Total income	**A**	**55,633**	**-**	**55,633**	**90,692**
Expenditure on:					
Charitable activities	B2	47,565	-	**47,565**	109,543
Total expenditure	**B**	**47,565**	**-**	**47,565**	**109,543**
Net income for the year		**8,068**	**-**	**8,068**	**(18,851)**
Net income after transfers	**A-B-C**	**8,068**	**-**	**8,068**	**(18,851)**
Net movement in funds		**8,068**	**-**	**8,068**	**(18,851)**
Reconciliation of funds:-	**E**				
Total funds brought forward		41,881	-	**41,881**	60,732
Total funds carried forward		**49,949**	**-**	**49,949**	**41,881**

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 the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club - Balance Sheet as at 31 March 2025

	Note	SORP Ref		2025 £		2024 £
Current assets		B				
Cash at bank and in hand		B4	49,949		41,881	
Net current assets				49,949		41,881
The total net assets of the charity				**49,949**		**41,881**

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

Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	9	D3	49,949		41,881	
				49,949		41,881
Designated Funds						
Total charity funds				**49,949**		**41,881**

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 Trustees acknowledge their responsibilities for complying with the requirements of charity legislation 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 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

Liz Stratton — Trustee

Maya Vaitilingam — Trustee

Approved by the board of trustees on 19 September 2025

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2025

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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , 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) 2015, (as amended by the Bulletin issued in October 2018 and 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.

Going Concern

The charitable activities are entirely dependent on member contributions, continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have reviewed, the likely cash flow for the 12 months to July 2025 and are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Covid 19 has reduced the amount of activity but ongoing costs are minimal so the financial implications are small. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

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

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2025

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. There are no other 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 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. Volunteers organise the events and activities, produce the newsletter, maintain the accounting records and carry out legal and admistrative tasks as necessary.

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.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Income and Expenditure account summary

	2025	2024
	£	£
At 1 April 2024	41,881	60,732
(Deficit)/Surplus after tax for the year	8,068	(18,851)
At 31 March 2025	**49,949**	**41,881**

7 No related party transactions

There were no transactions with related parties in the year.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2025

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

At 31 March 2025	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	49,949		-	**49,949**
	49,949	**-**	**-**	**49,949**

At 1 April 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	41,881	-	-	**41,881**
	41,881	**-**	**-**	**41,881**

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
		See Note 10	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	41,881	8,068	**-**	**49,949**
Total unrestricted and designated funds	**41,881**	**8,068**	**-**	**49,949**
Total charity funds	**41,881**	**8,068**	**-**	**49,949**

10 Analysis of movements in funds over the year as shown in Note 9

	Income 2025 £	Expenditure 2025 £	Other Gains & Losses 2025 £	Movement in funds 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	55,633	(47,565)	-	**8,068**
	55,633	**(47,565)**	**-**	**8,068**

Special Friends Club

Notes to the Accounts for the year ended 31 March 2025

11 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

-

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

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

13 Donations, Grants and Legacies

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
South Gloucestershire Council	18,800	-	**18,800**	21,581
Total public sector revenue grants	**21,380**	**-**	**21,380**	**21,581**

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	310	-	**310**	761
Anthony Brookes Surveys Ltd	-	-	**-**	200
Groundwork UK	-	-	**-**	375
Sodbury Lion's club	500	-	**500**	-
Rodway Rubies	1,200	-	**1,200**	-
St James Place	2,500	-	**2,500**	-
Total private sector revenue grants	**4,510**	**-**	**4,510**	**1,336**

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) -
Prior Year analysis: all funds were unrestricted

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Membership subscriptions as donations		19,913	-	19,913	20,588

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Members contributions to events					
Contributions from members for events and activities		9,604	-	**9,604**	46,974
Total Members contributions to events		**9,604**	**-**	**9,604**	**46,974**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**55,407**	**-**	**55,407**	**90,479**

14 Investment income

		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Bank Interest Receivable		226	-	**226**	213
Total investment income	**A4**	**226**	**-**	**226**	**213**

15 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Entry fees/activities costs		36,334	-	**36,334**	**102,393**
Total direct spending	**B2a**	**36,334**	**-**	**36,334**	**102,393**

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2025 as required by the SORP 2015

16 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Volunteer costs				
Training - volunteers	-	-	**-**	**-**
Administrative overheads				
Advertising and marketing	1,326	-	**1,326**	**1,419**
Liabilty and contents insurance	411	-	**411**	**326**
Sundry expenses	631	-	**631**	**493**
Admin services	3,499	-	**3,499**	**4,648**
Support costs before reallocation	**5,867**	**-**	**5,867**	**6,886**
Total support costs - Current Year	**5,867**	**-**	**5,867**	**6,886**
				-

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

All the expenditure in the prior year was unrestricted.

17 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Independent Examiner's fees	264	-	**264**	**264**
Total Governance costs	**264**	**-**	**264**	**264**

All the expenditure in the prior year was unrestricted.

18 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total direct spending	**B2a**	36,334	-	**36,334**	**102,393**
Total support costs	**B2d**	5,867	-	**5,867**	**6,886**
Total Governance costs	**B2e**	264	-	**264**	**264**
Total charitable expenditure	**B2**	**47,565**	**-**	**47,565**	**109,543**

All the expenditure in the prior year was unrestricted.

SPECIAL FRIENDS CLUB

England & Wales - Charity number 1142501

Accounts

The Charity Registration Number is :- 1142501

Special Friends Club

Report and Accounts

31 March 2024

Special Friends Club

Report and accounts for the year ended 31 March 2024

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Special Friends Club

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Special Friends Club.

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 1142501.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

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.

The trustees are all individuals.

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

13 Banner Road
Montpelier Bristol
BS6 5NA
Telephone 07707632470
Email Address admin@specialfriendsclub.org.uk Web address www.specialfriendsclub.org.uk

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

Chantel Byrne
Maya Vaitilingam
Colin Gimblett
Sophie Axford
Jane Joyce
Elizabeth Stratton
Leanne Parkes

The following persons served as Trustees during the year ended 31 March 2024 :-

All the current trustees were also in place for the whole of the financial year.

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.

The charity's objects are to bring together families who have children with special needs and workers from voluntary organisations and statutory agencies to improve the care, welfare, treatment, education, advancement and overall quality of life of those families and their children.

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

The trustees arrange a variety of events and entry to several activities ranging from cinema and theatre to swimming and wildlife parks as well as short breaks. These present safe play and/or educational benefit and are sometimes undertaken whilst the general public are not present to enhance the experience for the children and their parents.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2024

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

The main activities in this period included visits to Bristol Old Vic Theatre, Slimbridge Wetlands, Bristol Zoo Wild Place Project, Diggerland, Bristol Aquarium, Longleat Lights, heritage railways and short breaks to Centre Parcs and Devon Bay.

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

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

This information is presented in the attached chairmans report.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefitted wider society.

This information is presented in the attached chairmans report.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are generally appointed from amongst the parents of the children but other suitable volunteers may be approached. Criminal record checks are carried out using the DBS.

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(18,851)	(11,963)
Unrestricted Revenue Funds available for the general purposes of the charity	41,881	60,732
Total Funds	41,881	60,732

Financial review of the position at the reporting date, 31 March 2024 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The trustees retain enough reserves to enable them to fund planned future events and to allow for approximately £1,000 of administration expenses connected with organising the next terms events.

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.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2024

Details of The Independent Examiner

Susan Rickerby
Chartered Accountant
118 High Street
Staple Hill
Bristol
BS16 5HH

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of 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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are 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 regulations made under the Charities Act 2011. 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.

This report was approved by the board of trustees on 6 August 2024.

Liz Stratton	Maya Vaitilingam
Trustee	Trustee

Special Friends Club

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 6 to 11 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and 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 8.

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

As described on page 3, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with 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 Governing Document for the conducting of an audit. 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 charity and of the accounting systems employed by the charity 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.

Special Friends Club

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:-

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 with 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 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;

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) 2015, (as amended by the Bulletin issued in October 2018 and 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:-

Susan Rickerby - Independent Examiner

Chartered Accountant

118 High Street
Staple Hill
Bristol
BS16 5HH

This report was signed on / /2024

Special Friends Club - Statement of Financial Activities for the year ended 31 March 2024

Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	90,479	-	**90,479**	74,520
Investments	A4	213	-	**213**	39
Total income	**A**	**90,692**	**-**	**90,692**	**74,559**
Expenditure on:					
Charitable activities	B2	109,543	-	**109,543**	86,522
Total expenditure	**B**	**109,543**	**-**	**109,543**	**86,522**
Net income for the year		**(18,851)**	**-**	**(18,851)**	**(11,963)**
Net income after transfers	**A-B-C**	**(18,851)**	**-**	**(18,851)**	**(11,963)**
Net movement in funds		**(18,851)**	**-**	**(18,851)**	**(11,963)**
Reconciliation of funds:-	**E**				
Total funds brought forward		60,732	-	**60,732**	72,695
Total funds carried forward		**41,881**	**-**	**41,881**	**60,732**

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 the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club - Balance Sheet as at 31 March 2024

	Note	SORP Ref		2024 £		2023 £
Current assets		B				
Cash at bank and in hand		B4	41,881		60,732	
Net current assets				41,881		60,732
The total net assets of the charity				**41,881**		**60,732**

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

Restricted funds						
				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	9	D3	41,881		60,732	
				41,881		60,732
Designated Funds						
Total charity funds				**41,881**		**60,732**

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 Trustees acknowledge their responsibilities for complying with the requirements of charity legislation 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 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Liz Stratton **Maya Vaitilingam**

Trustee

Approved by the board of trustees on 6 August 2024

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2024

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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , 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) 2015, (as amended by the Bulletin issued in October 2018 and 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.

Going Concern

The charitable activities are entirely dependent on member contributions, continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have reviewed, the likely cash flow for the 12 months to July 2025 and are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Covid 19 has reduced the amount of activity but ongoing costs are minimal so the financial implications are small. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

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

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2024

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. There are no other 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 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. Volunteers organise the events and activities, produce the newsletter, maintain the accounting records and carry out legal and admistrative tasks as necessary.

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.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Income and Expenditure account summary

	2024	2023
	£	£
At 1 April 2023	60,732	72,695
(Deficit)/Surplus after tax for the year	(18,851)	(11,963)
At 31 March 2024	**41,881**	**60,732**

7 No related party transactions

There were no transactions with related parties in the year.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2024

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

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	41,881		-	**41,881**
	41,881	**-**	**-**	**41,881**

At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	60,732	-	-	**60,732**
	60,732	**-**	**-**	**60,732**

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
		See Note 10	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	60,732	(18,851)	**-**	**41,881**
Total unrestricted and designated funds	**60,732**	**(18,851)**	**-**	**41,881**
Total charity funds	**60,732**	**(18,851)**	**-**	**41,881**

10 Analysis of movements in funds over the year as shown in Note 9

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	90,692	(109,543)	-	**(18,851)**
	90,692	**(109,543)**	**-**	**(18,851)**

Special Friends Club

Notes to the Accounts for the year ended 31 March 2024

11 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

-

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

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

13 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				
South Gloucestershire Council	21,581	-	**21,581**	16,764
Total public sector revenue grants	**21,581**	**-**	**21,581**	**16,764**

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	761	-	**761**	497
Waitrose	-	-	**-**	800
Anthony Brookes Surveys Ltd	200	-	**200**	-
Groundwork UK	375	-	**375**	-
Climsland WI	-	-	**-**	-
Starlight Singers	-	-	**-**	-
Lion's club	-	-	**-**	500
James Ball	-	-	**-**	1,441
Mangotsfield Community Association	-	-	**-**	4,775
Rebus Medical	-	-	**-**	300
Total private sector revenue grants	**1,336**	**-**	**1,336**	**8,313**

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) -
Prior Year analysis: all funds were unrestricted

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Membership subscriptions as donations	20,588	-	20,588	17,800

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Members contributions to events					
Contributions from members for events and activities		46,974	-	**46,974**	31,643
Total Members contributions to events		**46,974**	**-**	**46,974**	**31,643**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**90,479**	**-**	**90,479**	**74,520**

14 Investment income

		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Bank Interest Receivable		213	-	**213**	39
Total investment income	**A4**	**213**	**-**	**213**	**39**

15 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Entry fees/activities costs		102,393	-	**102,393**	**79,660**
Total direct spending	**B2a**	**102,393**	**-**	**102,393**	**79,660**

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

16 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Volunteer costs				
Training - volunteers	-	-	**-**	**-**
Administrative overheads				
Advertising and marketing	1,419	-	**1,419**	**1,755**
Liabilty and contents insurance	326	-	**326**	**317**
Sundry expenses	493	-	**493**	**1,175**
Admin services	4,648	-	**4,648**	**3,351**
Support costs before reallocation	**6,886**	**-**	**6,886**	**6,598**
Total support costs - Current Year	**6,886**	**-**	**6,886**	**6,598**
				-

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

All the expenditure in the prior year was unrestricted.

17 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	264	-	**264**	**264**
Total Governance costs	**264**	**-**	**264**	**264**

All the expenditure in the prior year was unrestricted.

18 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	**B2a**	102,393	-	**102,393**	**79,660**
Total support costs	**B2d**	6,886	-	**6,886**	**6,598**
Total Governance costs	**B2e**	264	-	**264**	**264**
Total charitable expenditure	**B2**	**109,543**	**-**	**109,543**	**86,522**

All the expenditure in the prior year was unrestricted.

Special Friends Club

Chair's Report to Annual General Meeting

The period covered by this report is **1 April 2023 to 31st March 2024.**

We again offered our members a full programme of weekend and school holiday activities during the period. We revisited SFC favourites such as Bristol Family Cycling centre, The Bristol Old Vic and mini-beats performances at St George's concert hall. We arranged Christmas outings to an outdoor skating rink and the Lights at Longleat. We have had success with sole use bookings of sensory inflatable play sessions in Yate and sole use sessions at Lush Cosmetics at the Mall at Cribbs where all ages have enjoyed the sensory experience of making bath fizzers in a small group.

Our teenage and young adult members have benefited from a programme of regular rock climbing at Burrington Combe with an outdoor activity provider and practised their tennis shots with coaching at Fry tennis club. We have continued our regular bookings at Longwell Green and Easton swimming pools and at Super Sense, the sensory centre at Imperial Park sports club.

Many families enjoyed a subsidised short break to Center Parcs Longleat Forest in March 2024, continuing our change to visiting during the Spring rather than the Winter as we have done historically. We were also able to fund a weekend break at a caravan park in Devon at the end of September, which was also well attended. The prices were good value for a three-night break due to our subsidy. We received feedback that the the ability to park outside the accommodation is more appealing to some members than the car-free approach of Center Parcs. We feel that offering two short breaks is ideal since members can choose to attend based on their family circumstances and preferences.

We distributed supermarket vouchers to our South Gloucestershire families with funding from a grant we applied for via the Local Authority from a pot of money which aimed to alleviate the cost-of-living pressures for families raising a disabled child(ren) by using local grass roots charities as a means of targeting those most in need.

The Club saw a steady increase in applications for membership during the period and after discussion with our main public funder and amongst the Board we have temporarily closed our online application form whilst we work through a small waiting list of families. Membership of the Club is therefore static at the constitutional limit of 180 families. We expect to reopen to applications in the next financial period and have made considerable efforts to communicate the pressure on our membership to

members, funders and referring organisations. Our Local Authority grant was increased by 6% to reflect the demand for our provision against rising need in the community. We also took the decision to make a small amendment to the wording in our constitution regarding eligibility for membership of the Club to remove ambiguity and to allow us to be more transparent in the decisions we make around eligibility. This was shared with members at our AGM in Autumn 2023.

The board of Trustees remains at 7 serving Trustees and we continue to explore ways to increase our number to succession plan for Trustees who may look to step down in the coming years due to work and life priorities. We are also considering whether to seek a second freelance administrator now that the Club is bigger and the volume of queries from newer members has increased. It would also mitigate the risk to the Club's operation of our current arrangement with a sole provider.

Liz Stratton, Chair of Trustees, July 2024

SPECIAL FRIENDS CLUB

England & Wales - Charity number 1142501

Accounts

The Charity Registration Number is :- 1142501

Special Friends Club

Report and Accounts

31 March 2023

Special Friends Club

Report and accounts for the year ended 31 March 2023

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Special Friends Club

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Special Friends Club.

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 1142501.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

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.

The trustees are all individuals.

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

13 Banner Road
Montpelier Bristol
BS6 5NA
Telephone 07707632470
Email Address admin@specialfriendsclub.org.uk Web address www.specialfriendsclub.org.uk

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

Chantel Byrne
Maya Vaitilingam
Colin Gimblett
Sophie Axford
Jane Joyce
Elizabeth Stratton
Leanne Parkes
Helen Conway resigned January 2023

The following persons served as Trustees during the year ended 31 March 2023 :-

All the current trustees were also in place for the whole of the financial year.

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.

The charity's objects are to bring together families who have children with special needs and workers from voluntary organisations and statutory agencies to improve the care, welfare, treatment, education, advancement and overall quality of life of those families and their children.

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

The trustees arrange a variety of events and entry to several activities ranging from cinema and theatre to swimming and wildlife parks as well as short breaks. These present safe play and/or educational benefit and are sometimes undertaken whilst the general public are not present to enhance the experience for the children and their parents.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2023

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

The main activities in this period included visits to Bristol Old Vic Theatre, Bristol Zoo, Fairfield Farm Trust, Tennis and other sporting activies and a resumption of the short breaks.

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

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

This information is presented in the attached chairmans report.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefitted wider society.

This information is presented in the attached chairmans report.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are generally appointed from amongst the parents of the children but other suitable volunteers may be approached. Criminal record checks are carried out using the DBS.

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	(11,963)	9,270
Unrestricted Revenue Funds available for the general purposes of the charity	60,732	72,695
Total Funds	60,732	72,695

Financial review of the position at the reporting date, 31 March 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The trustees retain enough reserves to enable them to fund planned future events and to allow for approximately £1,000 of administration expenses connected with organising the next terms events.

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.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2023

Details of The Independent Examiner

Susan Rickerby
Chartered Accountant
118 High Street
Staple Hill
Bristol
BS16 5HH

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of 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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are 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 regulations made under the Charities Act 2011. 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.

This report was approved by the board of trustees on22/9/2023.

Liz Stratton
Trustee

Maya Vaitilingam
Trustee

Special Friends Club

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 6 to 11 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and 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 8.

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

As described on page 3, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with 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 Governing Document for the conducting of an audit. 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 charity and of the accounting systems employed by the charity 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.

Special Friends Club

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:-

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 with 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 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;

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) 2015, (as amended by the Bulletin issued in October 2018 and 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:-

Susan Rickerby - Independent Examiner

Chartered Accountant

118 High Street
Staple Hill
Bristol
BS16 5HH

This report was signed on 25 September 2023

Special Friends Club - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	74,520	-	**74,520**	59,663
Investments	A4	39	-	**39**	2
Total income	**A**	**74,559**	**-**	**74,559**	**59,665**
Expenditure on:					
Charitable activities	B2	86,522	-	**86,522**	50,395
Total expenditure	**B**	**86,522**	**-**	**86,522**	**50,395**
Net income for the year		**(11,963)**	**-**	**(11,963)**	**9,270**
Net income after transfers	**A-B-C**	**(11,963)**	**-**	**(11,963)**	**9,270**
Net movement in funds		**(11,963)**	**-**	**(11,963)**	**9,270**
Reconciliation of funds:-	**E**				
Total funds brought forward		72,695	-	**72,695**	63,425
Total funds carried forward		**60,732**	**-**	**60,732**	**72,695**

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 the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club - Balance Sheet as at 31 March 2023

	Note	SORP Ref		2023 £		2022 £
Current assets		B				
Cash at bank and in hand		B4	60,732		72,695	
Net current assets				60,732		72,695
The total net assets of the charity				**60,732**		**72,695**

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

Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	9	D3	60,732		72,695	
				60,732		72,695
Designated Funds						
Total charity funds				**60,732**		**72,695**

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 Trustees acknowledge their responsibilities for complying with the requirements of charity legislation 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 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Liz Stratton **Maya Vaitilingam**

Trustee

Approved by the board of trustees on 22/9/ 2023

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2023

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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , 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) 2015, (as amended by the Bulletin issued in October 2018 and 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.

Going Concern

The charitable activities are entirely dependent on member contributions, continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have reviewed, the likely cash flow for the 12 months to June 2022 and are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Covid 19 has reduced the amount of activity but ongoing costs are minimal so the financial implications are small. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

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

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2023

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. There are no other 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 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. Volunteers organise the events and activities, produce the newsletter, maintain the accounting records and carry out legal and admistrative tasks as necessary.

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.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Income and Expenditure account summary

	2023	2022
	£	£
At 1 April 2022	72,695	63,425
(Deficit)/Surplus after tax for the year	(11,963)	9,270
At 31 March 2023	**60,732**	**72,695**

7 No related party transactions

There were no transactions with related parties in the year.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2023

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

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	60,732		-	**60,732**
	60,732	**-**	**-**	**60,732**

At 1 April 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	72,695	-	-	**72,695**
	72,695	**-**	**-**	**72,695**

9 Change in total funds over the year as shown in Note 8 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
		See Note 10	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	72,695	(11,963)	**-**	**60,732**
Total unrestricted and designated funds	**72,695**	**(11,963)**	**-**	**60,732**
Total charity funds	**72,695**	**(11,963)**	**-**	**60,732**

10 Analysis of movements in funds over the year as shown in Note 9

	Income 2023 £	Expenditure 2023 £	Other Gains & Losses 2023 £	Movement in funds 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	74,559	(86,522)	-	**(11,963)**
	74,559	**(86,522)**	**-**	**(11,963)**

Special Friends Club

Notes to the Accounts for the year ended 31 March 2023

11 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

12 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

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

13 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
South Gloucestershire Council	16,764	-	**16,764**	16,764
Total public sector revenue grants	**16,764**	**-**	**16,764**	**16,764**

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	497	-	**497**	60
Virgin Money	-	-	**-**	728
Waitrose	800	-	**800**	-
Groundwork UK	-	-	**-**	1,125
Climsland WI	-	-	**-**	35
Starlight Singers	-	-	**-**	100
Lion's club	500	-	**500**	-
James Ball	1,441	-	**1,441**	-
Mangotsfield Community Association	4,775	-	**4,775**	-
Rebus Medical	300	-	**300**	-
Total private sector revenue grants	**8,313**	**-**	**8,313**	**2,048**

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) -
Prior Year analysis: all funds were unrestricted

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Membership subscriptions as donations		17,800	-	17,800	15,903

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Members contributions to events					
Contributions from members for events and activities		31,643	-	**31,643**	24,948
Total Members contributions to events		**31,643**	**-**	**31,643**	**24,948**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**74,520**	**-**	**74,520**	**59,663**

14 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Bank Interest Receivable		39	-	**39**	2
Total investment income	**A4**	**39**	**-**	**39**	**2**

15 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Entry fees/activities costs		79,660	-	**79,660**	**46,304**
Total direct spending	**B2a**	**79,660**	**-**	**79,660**	**46,304**

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

16 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Volunteer costs				
Training - volunteers	-	-	**-**	**200**
Administrative overheads				
Advertising and marketing	1,755	-	**1,755**	**1,515**
Liabilty and contents insurance	317	-	**317**	**316**
Sundry expenses	1,175	-	**1,175**	**575**
Admin services	3,351	-	**3,351**	**985**
Support costs before reallocation	**6,598**	**-**	**6,598**	**3,591**
Total support costs - Current Year	**6,598**	**-**	**6,598**	**3,591**
				-

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

All the expenditure in the prior year was unrestricted.

17 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	264	-	**264**	**500**
Total Governance costs	**264**	**-**	**264**	**500**

All the expenditure in the prior year was unrestricted.

18 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	**B2a**	79,660	-	**79,660**	**46,304**
Total support costs	**B2d**	6,598	-	**6,598**	**3,591**
Total Governance costs	**B2e**	264	-	**264**	**500**
Total charitable expenditure	**B2**	**86,522**	**-**	**86,522**	**50,395**

All the expenditure in the prior year was unrestricted.

SPECIAL FRIENDS CLUB

England & Wales - Charity number 1142501

Accounts

The Charity Registration Number is :- 1142501

Special Friends Club

Report and Accounts

31 March 2022

Special Friends Club

Report and accounts for the year ended 31 March 2022

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Special Friends Club

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Reference and administrative details

The charity name.

The legal name of the charity is:- Special Friends Club.

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 1142501.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

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.

The trustees are all individuals.

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

13 Banner Road
Montpelier Bristol
BS6 5NA
Telephone 07707632470
Email Address admin@specialfriendsclub.org.uk Web address www.specialfriendsclub.org.uk

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

Chantel Byrne
Maya Vaitilingam
Colin Gimblett
Sophie Axford
Jane Joyce
Elizabeth Stratton
Leanne Parkes
Helen Conway

The following persons served as Trustees during the year ended 31 March 2022 :-

All the current trustees were also in place for the whole of the financial year.

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.

The charity's objects are to bring together families who have children with special needs and workers from voluntary organisations and statutory agencies to improve the care, welfare, treatment, education, advancement and overall quality of life of those families and their children.

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

The trustees arrange a variety of events and entry to several activities ranging from cinema and theatre to swimming and wildlife parks as well as short breaks. These present safe play and/or educational benefit and are sometimes undertaken whilst the general public are not present to enhance the experience for the children and their parents.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2022

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

The main activities in this period were visits to steam railways, a wildlife park, Legoland,water sports, The Willow Boat Trust, theatre, cinema and a resumption of the short breaks.

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

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

This information is presented in the attached chairmans report.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefitted wider society.

This information is presented in the attached chairmans report.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are generally appointed from amongst the parents of the children but other suitable volunteers may be approached. Criminal record checks are carried out using the DBS.

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	9,270	9,585
Unrestricted Revenue Funds available for the general purposes of the charity	72,695	63,425
Total Funds	72,695	63,425

Financial review of the position at the reporting date, 31 March 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The trustees retain enough reserves to enable them to fund planned future events and to allow for approximately £1,000 of administration expenses connected with organising the next terms events.

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.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2022

Details of The Independent Examiner

Susan Rickerby
Chartered Accountant
118 High Street
Staple Hill
Bristol
BS16 5HH

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of 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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, 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 Trustees are 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 regulations made under the Charities Act 2011. 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.

This report was approved by the board of trustees on 27/10 2022.

Liz Stratton
Trustee

Maya Vaitilingam
Trustee

Special Friends Club

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2022

I report to the Trustees on my examination of the financial statements of the charity on pages 6 to 11 for the year ended 31 March 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and 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 8.

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

As described on page 3, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with 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 Governing Document for the conducting of an audit. 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 charity and of the accounting systems employed by the charity 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.

Special Friends Club

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:-

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 with 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 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;

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) 2015, (as amended by the Bulletin issued in October 2018 and 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:-

Susan Rickerby - Independent Examiner

Chartered Accountant

118 High Street
Staple Hill
Bristol
BS16 5HH

This report was signed on 31/10/2022

Special Friends Club - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	59,663	-	**59,663**	12,249
Investments	A4	2	-	**2**	3
Total income	**A**	**59,665**	**-**	**59,665**	**12,252**
Expenditure on:					
Charitable activities	B2	50,395	-	**50,395**	2,667
Total expenditure	**B**	**50,395**	**-**	**50,395**	**2,667**
Net income for the year		**9,270**	**-**	**9,270**	**9,585**
Net income after transfers	**A-B-C**	**9,270**	**-**	**9,270**	**9,585**
Net movement in funds		**9,270**	**-**	**9,270**	**9,585**
Reconciliation of funds:-	**E**				
Total funds brought forward		63,425	-	**63,425**	53,840
Total funds carried forward		**72,695**	**-**	**72,695**	**63,425**

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 the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club - Balance Sheet as at 31 March 2022

	SORP Note Ref		2022 £		2021 £
Current assets	B				
Stocks	B1	-		1,222	
Cash at bank and in hand	B4	72,695		62,203	
Total current assets		72,695		63,425	
Net current assets			72,695		63,425
The total net assets of the charity			**72,695**		**63,425**

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

Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	10	D3	72,695		63,425	
				72,695		63,425
Designated Funds						
Total charity funds				**72,695**		**63,425**

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 Trustees acknowledge their responsibilities for complying with the requirements of charity legislation 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 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Liz Stratton **Maya Vaitilingam**

Trustee

Approved by the board of trustees on 21/10/ 2022

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2022

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) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , 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) 2015, (as amended by the Bulletin issued in October 2018 and 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.

Going Concern

The charitable activities are entirely dependent on member contributions, continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have reviewed, the likely cash flow for the 12 months to June 2022 and are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Covid 19 has reduced the amount of activity but ongoing costs are minimal so the financial implications are small. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

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

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2022

Debtors
Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. There are no other 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 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. Volunteers organise the events and activities, produce the newsletter, maintain the accounting records and carry out legal and admistrative tasks as necessary.

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.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Stocks & Work in Progress

	2022	2021
	£	£
Stocks before write downs	-	1,222
	-	1,222

7 Income and Expenditure account summary

	2022	2021
	£	£
At 1 April 2021	63,425	53,840
Surplus after tax for the year	9,270	9,585
At 31 March 2022	**72,695**	**63,425**

Special Friends Club

Notes to the Accounts for the year ended 31 March 2022

8 No related party transactions

There were no transactions with related parties in the year.

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

At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	72,695		-	**72,695**
	72,695	**-**	**-**	**72,695**

At 1 April 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	63,425	-	-	**63,425**
	63,425	**-**	**-**	**63,425**

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
		See Note 11	See Note 0	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	63,425	9,270	**-**	**72,695**
Total unrestricted and designated funds	**63,425**	**9,270**	**-**	**72,695**
Total charity funds	**63,425**	**9,270**	**-**	**72,695**

11 Analysis of movements in funds over the year as shown in Note 10

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	59,665	(50,395)	-	**9,270**
	59,665	**(50,395)**	**-**	**9,270**

Special Friends Club

Notes to the Accounts for the year ended 31 March 2022

12 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

-

13 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

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

14 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
South Gloucestershire Council	16,764	-	**16,764**	-
Total public sector revenue grants	**16,764**	**-**	**16,764**	**-**

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	60	-	**60**	61
Virgin Money	728	-	**728**	-
Co-op	-	-	**-**	3,637
Groundwork UK	1,125	-	**1,125**	-
Climsland WI	35	-	**35**	-
Starlight Singers	100	-	**100**	-
Total private sector revenue grants	**2,048**	**-**	**2,048**	**3,698**

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) -
Prior Year analysis: all funds were unrestricted

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Membership subscriptions as donations	15,903	-	15,903	6,401

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Members contributions to events					
Contributions from members for events and activities		24,948	-	**24,948**	2,150
Total Members contributions to events		**24,948**	**-**	**24,948**	**2,150**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**59,663**	**-**	**59,663**	**12,249**

15 Investment income

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable		2	-	**2**	3
Total investment income	**A4**	**2**	**-**	**2**	**3**

16 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Entry fees/activities costs		46,304	-	**46,304**	**726**
Total direct spending	**B2a**	**46,304**	**-**	**46,304**	**726**

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2022 as required by the SORP 2015

17 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Volunteer costs				
Training - volunteers	200	-	**200**	**-**
Administrative overheads				
Advertising and marketing	1,515	-	**1,515**	**686**
Liabilty and contents insurance	316	-	**316**	**316**
Sundry expenses	575	-	**575**	**129**
Admin services	985	-	**985**	**560**
Support costs before reallocation	**3,591**	**-**	**3,591**	**1,691**
Total support costs - Current Year	**3,591**	**-**	**3,591**	**1,691**
				-

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

All the expenditure in the prior year was unrestricted. **-**

18 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	500	-	**500**	**250**
Total Governance costs	**500**	**-**	**500**	**250**

All the expenditure in the prior year was unrestricted.

19 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	**B2a**	46,304	-	**46,304**	**726**
Total support costs	**B2d**	3,591	-	**3,591**	**1,691**
Total Governance costs	**B2e**	500	-	**500**	**250**
Total charitable expenditure	**B2**	**50,395**	**-**	**50,395**	**2,667**

All the expenditure in the prior year was unrestricted.