

PYJAMA FAIRIES

England & Wales · Charity number 1166993

Details

Other names	WRAP PYJAMA FAIRIES
Status	Registered
Legal form	CIO
Registered	2016-05-09
Register	View on the Charity Commission register

Contact

Address	Po Box 267 Manchester M41 4DU
Phone	07366045444
Email	info@pyjamafairies.org
Website	pyjamafairies.org

Activities

Objects: TO PROMOTE AND PROTECT THE HEALTH OF CHILDREN WHO ARE OR WILL BE UNDERGOING SURGICAL OR MEDICAL TREATMENT OR TESTS WHETHER IN HOSPITAL OR AT HOME BY THE PROVISION OF PYJAMAS AND GOWNS APPROVED BY HOSPITALS ON REQUEST WITH A VIEW TO RELIEVING THEIR SUFFERING OR DISTRESS AND TO HELP THEM FEEL MORE COMFORTABLE WHILE UNDERGOING SUCH TREATMENT OR TESTS.

Activities: Create and distribute pyjamas and surgical gowns specially designed and approved by hospitals, sewn by volunteers, to hospitals and UK children. Help children and families feel more comfortable whilst the child is undergoing surgeries or treatments in hospital, other health facility or home. Initial gown and/or pair of pyjamas are provided free of charge to the family subject to a postage charge.

Classification

- **How:** Other Charitable Activities
- **What:** Disability
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£29,146	£3,716	-	-
2024-03-31	£33,032	£41,177	-	-
2023-03-31	£33,032	£41,177	-	-
2022-03-31	£25,724	£10,920	-	-
2021-03-31	£30,098	£24,931	-	-

Trustees

Name	Role	Appointed
AMANDA CHADWICK	Chair	2016-05-06
Victoria Thompson		2021-07-01

PYJAMA FAIRIES

England & Wales - Charity number 1166993

Accounts

**PYJAMA FAIRIES
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Pyjama Fairies Contents

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Pyjama Fairies
Company No. CE006638
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

The aims of Pyjama Fairies are:

- To create and distribute pyjamas and surgical gowns specially designed and approved by hospitals, sewn by volunteers, both to hospitals and children in the UK on request
- To help children and families feel more comfortable whilst the associated child is undergoing surgeries and or associated treatments in hospital, other health facility or home
- Each initial gown and/or pair of pyjamas will be provided free of charge to the family subject to a postage charge

Achievements and Performance

Main Achievements

Parent/Guardian Orders

The charity has provided over 1390 orders to parents/guardians and their children since April 2024, totalling over 2600 garments. Our emergency stock system has been very busy, sending garments out daily for families with short notice orders. We have implemented a new charge for postage and a new postage structure whereby all parent orders now go 24hr or 48hr delivery, this still gets our garments to families in a timely fashion but negates the need for a signature and has hugely cut down on undelivered parcels.

Hospital Orders

The charity has successfully provided large orders to over 47 hospitals since April 2024 totalling over 2400 garments to hospitals in this time. We have a few hospital orders booked for 2026 and are actively advertising for more. We have now dropped the free allocation to 50 garments per ward/unit as the rising cost of fabric is a never ending concern. We now also charge a small flat fee of £30 towards the postage of said hospital donation. This year we have had lots of our volunteers hand delivering the garments to the hospitals. We will continue to hand deliver as many of our hospital orders as possible as it is a wonderful opportunity to see the difference our garments make to the children at the hospitals and speak to staff who then go on to recommend our services.

Hospice Orders

We have had the privilege of supplying specially adapted garments to 7 hospices this year, supplying over 140 garments.

Website and Shop

The website continues to run smoothly and with minimal maintenance it still reduces admin on the whole. We are still continuing to pay for maintenance to update plugins and create backups. A volunteer has researched and created a whole new shop website of merchandise that is produced by a dropship company. Whilst uptake has been slow we will continue to advertise our merchandise and hopefully create a small income from it.

Ongoing donations

We are very fortunate to have many of our supporters that donate continually and we have also been chosen by Ansaldo Nuclear Limited to be beneficiary for some of their fundraising efforts over the next year.

Fundraising

We are hoping soon to implement a continuous donation opportunity via our website so our supporters can donate a set amount each month which should help us be able to envision our future more clearly.

Events

This year we have been present at 4 conferences again and we regularly have fairies that go out into the community, to WI groups etc, to tell people what we do and possibly recruit more willing volunteers.

Financial Review

Financial Position

The charity reserves currently stand at £22,024. The charity has little fixed or recurring costs therefore the trustees believe a reserve level of £5,000 is sufficient.

Structure, Governance and Management

**Pyjama Fairies
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Governing Document

Pyjama Fairies was formed as a charity on 4 May 2015 by way of a signed Constitution and registered with the Charity Commission on the 9 May 2016. The charity is now registered in Scotland with the OSCR (SC049459).

Reference and Administrative Details

Trustees

Miss A Chadwick MBE
Miss V L Thompson

Charity Number

1166993 / SC049459

Company Number

CE006638

Principal Address

PO Box 267
Manchester
M41 4DU

Registered Office

PO BOX 267
Manchester
M41 4DU

Independent Examiner

Catrin Skelton FCCA on behalf of PJE Accountants & Advisors
PJE Accountants & Advisors
23 College Street
Lampeter
Ceredigion
SA48 7DY

**Pyjama Fairies
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Amanda Chadwick

Miss A Chadwick MBE

Trustee
16/12/2025



Miss V L Thompson

Trustee

Pyjama Fairies
Independent Examiner's Report to the Trustees of Pyjama Fairies
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Catrin Skelton FCCA on behalf of PJE Accountants & Advisors

16/12/2025
23 College Street
Lampeter
Ceredigion
SA48 7DY

Pyjama Fairies
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	2025 Unrestricted funds £	2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Pyjama Fairies		29,146	32,981
EXPENDITURE ON:			
Charitable activities:	4		
Pyjama Fairies		(32,862)	(39,356)
NET EXPENDITURE		(3,716)	(6,375)
NET MOVEMENT IN FUNDS		(3,716)	(6,375)
RECONCILIATION OF FUNDS:			
Total funds brought forward		25,740	32,115
TOTAL FUNDS CARRIED FORWARD	11	22,024	25,740

The notes on pages 7 to 10 form part of these financial statements.

**Pyjama Fairies
Balance Sheet
As At 31 March 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
FIXED ASSETS			
Tangible Assets	8	2,877	3,836
		<u>2,877</u>	<u>3,836</u>
CURRENT ASSETS			
Debtors	9	-	321
Cash at bank and in hand		19,907	22,343
		<u>19,907</u>	<u>22,664</u>
Creditors: Amounts Falling Due Within One Year	10	(760)	(760)
		<u>19,147</u>	<u>21,904</u>
NET CURRENT ASSETS (LIABILITIES)			
		<u>19,147</u>	<u>21,904</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,024</u>	<u>25,740</u>
NET ASSETS		<u>22,024</u>	<u>25,740</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>22,024</u>	<u>25,740</u>
TOTAL FUNDS	11	<u>22,024</u>	<u>25,740</u>

For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Amanda Chadwick

Miss A Chadwick MBE

Trustee
16/12/2025



Miss V L Thompson

Trustee

The notes on pages 7 to 10 form part of these financial statements.

Pyjama Fairies
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Pyjama Fairies is a company limited by guarantee, incorporated in England & Wales, registered number CE006638 and registered charity number 1166993. The registered office is PO BOX 267, Manchester, M41 4DU.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

2.3. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, noncharitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing balance
Computer Equipment	25% Reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Net Income/(Expenditure)

The net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	959	1,060

Pyjama Fairies
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Analysis of Expenditure

	2025	
	Activities undertaken directly	Support costs (see note 5)
	£	£
	Total	
	£	£
Pyjama Fairies	30,798	2,064
	30,798	2,064
	32,862	
	2024	
	Activities undertaken directly	Support costs (see note 5)
	£	£
	Total	
	£	£
Pyjama Fairies	36,165	3,191
	36,165	3,191
	39,356	

5. Support Costs

	2025
	Pyjama Fairies
	£
General administration	321
Depreciation	959
Governance costs	784
	2,064
	2024
	Pyjama Fairies
	£
General administration	1,371
Depreciation	1,060
Governance costs	760
	3,191

6. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	762	760
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	762	760

7. Average Number of Employees

Average number of employees during the year was: NIL (2024: NIL)

Pyjama Fairies
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

8. Tangible Assets

	Plant & Machinery	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2024	1,329	4,836	6,165
As at 31 March 2025	1,329	4,836	6,165
Depreciation			
As at 1 April 2024	518	1,811	2,329
Provided during the period	203	756	959
As at 31 March 2025	721	2,567	3,288
Net Book Value			
As at 31 March 2025	608	2,269	2,877
As at 1 April 2024	811	3,025	3,836

9. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	321

10. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	760	760

11. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	25,740	29,146	(32,862)	22,024
Total funds	25,740	29,146	(32,862)	22,024
	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	32,115	32,981	(39,356)	25,740
Total funds	32,115	32,981	(39,356)	25,740

12. Transactions with Trustees

Pyjama Fairies
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025	2024
£	£
<u><u> </u></u>	<u><u> </u></u>

13. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

14. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

CERTIFICATE *of* SIGNATURE

REF. NUMBER
KH3DR-EINXH-JHPHJ-35KBN

DOCUMENT COMPLETED BY ALL PARTIES ON
18 DEC 2025 17:03:56
UTC

SIGNER

VICTORIA THOMPSON

EMAIL
VICTORIA@PYJAMAFAIRIES.ORG


TIMESTAMP

SENT
18 DEC 2025 16:11:45

VIEWED
18 DEC 2025 16:18:45

SIGNED
18 DEC 2025 16:21:28

SIGNATURE



IP ADDRESS
151.227.7.247

LOCATION
PENTRE, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
18 DEC 2025 16:18:45

AMANDA CHADWICK

EMAIL
AMANDA@PYJAMAFAIRIES.ORG

SENT
18 DEC 2025 16:11:45

VIEWED
18 DEC 2025 17:03:42

SIGNED
18 DEC 2025 17:03:56



IP ADDRESS
92.40.180.157

LOCATION
BOLTON, UNITED KINGDOM

RECIPIENT VERIFICATION

EMAIL VERIFIED
18 DEC 2025 17:03:42



PYJAMA FAIRIES

England & Wales - Charity number 1166993

Accounts

COMPANY REGISTRATION NUMBER: CE006638

CHARITY REGISTRATION NUMBER: 1166993/SC049459

Pyjama Fairies
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

PJE ACCOUNTANTS & ADVISORS

Chartered accountants
23 College Street
Lampeter
SA48 7DY

Pyjama Fairies
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Pyjama Fairies
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Pyjama Fairies
Charity registration number 1166993/SC049459
Company registration number CE006638
Principal office and registered office PO BOX 267
Manchester
M41 4DU

The trustees

Miss A Chadwick MBE
Miss V L Thompson

Accountants

PJE Accountants & Advisors
Chartered accountants
23 College Street
Lampeter
SA48 7DY

Structure, governance and management

Pyjama Fairies was formed as a charity on 4 May 2015 by way of a signed Constitution and registered with the Charity Commission on the 9 May 2016. The charity is now registered in Scotland with the OSCR (SC049459).

Objectives and activities

The aims of Pyjama Fairies are:

- To create and distribute pyjamas and surgical gowns specially designed and approved by hospitals, sewn by volunteers, both to hospitals and children in the UK on request
- To help children and families feel more comfortable whilst the associated child is undergoing surgeries and or associated treatments in hospital, other health facility or home
- Each initial gown and/or pair of pyjamas will be provided free of charge to the family subject to a postage charge

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

Parent/Guardian Orders

The charity has provided over 1530 orders to parents/guardians and their children since April 2022, totalling over 3000 garments. Our emergency stock system has been very busy, sending garments out daily for families with short notice orders.

Hospital Orders

The charity has successfully provided large orders to over 47 hospitals, including 45 different wards since April 2023 totalling over 4700 garments to hospitals in this time. We have hospital orders booked in into 2025. Once all current orders are fulfilled we will drop the free allocation to 50 garments per ward/unit as the rising cost of fabric is a never ending concern. We will also begin to charge a small fee towards the postage of said hospital donation. This year we have had lots of our volunteers hand delivering the garments to the hospitals. We will continue to hand deliver as many of our hospital orders as possible as it is a wonderful opportunity to see the difference our garments make to the children at the hospitals and speak to staff who then go on to recommend our services.

Volunteers

The volunteer numbers stalled for a while but now, with a new fairy coordinator, the numbers are beginning to rise with people actively joining our sewing team. We currently have 157 register volunteers with several working towards earning their wings.

Website

The website continues to run smoothly and with minimal maintenance it still reduces admin on the whole. We are still continuing to pay for maintenance to update plugins and create backups. A volunteer has researched and created a whole new shop website of merchandise that is produced by a dropship company. Whilst uptake has been slow we will continue to advertise our merchandise and hopefully create a small income from it.

King's New Years Honours

This year we were all delighted to learn that Amanda Chadwick was to be awarded an MBE in the King's New Years Honours List for services to children. We are so proud that our little charity has been recognised this way.

Fundraising

This year we have had lots of donations coming in to help us continue our work in these financially challenging times. These include:

Slades Florist
Easyfundraising
Paediatric Theatre Recovery Team at @rhcglasgow
Cranio Ribbons
Benefact Group Movement for Good
Legal & General
Pillars of Friendship Masonic Lodge No 8238 (Berkshire)

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Judith
SS Aidan and Oswald RC Primary School in Royton
Beeford Church of England (VC) Primary School
Nexus fostering Cambridge
Harvel Hash House Harriers
Wath Academy (Maltby Learning Trust)
Recycle4Charity

Events

This year we have been and will be present at four events talking about our work. In May we had fairies attend the Little Hearts Matter conference and later this year we will attend the Little People Association conference, Restricted Growth Association conference and Max's Trust conference. We have a very small team that attends these and we absolutely love talking to people and how we can help to make their childrens' experience of hospital and procedures not so frightening.

Financial review

Reserves

The charity reserves currently stand at £25,741 (2023: £32,115), the charity have little fixed or recurring costs therefore the trustees believe a reserve level of £5,000 is sufficient.

The trustees' annual report and the strategic report were approved on 22 July 2024 and signed on behalf of the board of trustees by:



Amanda Chadwick (Jul 19, 2024 17:13 GMT+1)

Miss A Chadwick MBE
Trustee



Victoria Thompson (Jul 19, 2024 17:20 GMT+1)

Miss V L Thompson
Trustee

Pyjama Fairies

Company Limited by Guarantee

Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Pyjama Fairies

Year ended 31 March 2024

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Pyjama Fairies for the year ended 31 March 2024, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Pyjama Fairies, as a body, in accordance with the terms of our engagement letter dated 19 April 2017. Our work has been undertaken solely to prepare for your approval the financial statements of Pyjama Fairies and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pyjama Fairies and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Pyjama Fairies has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pyjama Fairies. You consider that Pyjama Fairies is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Pyjama Fairies. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

PJE ACCOUNTANTS & ADVISORS
Chartered accountants

23 College Street
Lampeter
SA48 7DY

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2024

	Note	2024		2023
		Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	<u>32,981</u>	<u>32,981</u>	<u>33,032</u>
Total income		<u>32,981</u>	<u>32,981</u>	<u>33,032</u>
Expenditure				
Expenditure on charitable activities	6	<u>39,355</u>	<u>39,355</u>	<u>41,177</u>
Total expenditure		<u>39,355</u>	<u>39,355</u>	<u>41,177</u>
Net expenditure and net movement in funds		<u>(6,374)</u>	<u>(6,374)</u>	<u>(8,145)</u>
Reconciliation of funds				
Total funds brought forward		<u>32,115</u>	<u>32,115</u>	<u>40,260</u>
Total funds carried forward		<u>25,741</u>	<u>25,741</u>	<u>32,115</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	11	3,836	1,321
Current assets			
Debtors	12	321	151
Cash at bank and in hand		22,344	31,363
		<u>22,665</u>	<u>31,514</u>
Creditors: amounts falling due within one year	13	<u>760</u>	<u>720</u>
Net current assets		<u>21,905</u>	<u>30,794</u>
Total assets less current liabilities		<u>25,741</u>	<u>32,115</u>
Net assets		<u>25,741</u>	<u>32,115</u>
Funds of the charity			
Unrestricted funds		<u>25,741</u>	<u>32,115</u>
Total charity funds	14	<u>25,741</u>	<u>32,115</u>


For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 22 July 2024, and are signed on behalf of the board by:


 Amanda Chadwick (Jul 19, 2024 17:13 GMT+1)
 Miss A Chadwick MBE
 Trustee


 Victoria Thompson (Jul 19, 2024 17:20 GMT+1)
 Miss V L Thompson
 Trustee

The notes on pages 8 to 13 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net expenditure	(6,374)	(8,145)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,060	439
Loss on disposal of heritage assets	–	3,716
Accrued expenses	40	720
<i>Changes in:</i>		
Trade and other debtors	(170)	(151)
Cash generated from operations	<u>(5,444)</u>	<u>(3,421)</u>
Net cash used in operating activities	<u>(5,444)</u>	<u>(3,421)</u>
Cash flows from investing activities		
Purchase of tangible assets	(3,575)	–
Proceeds from sale of heritage assets	–	(3,716)
Proceeds from sale of intangible assets	–	3,716
Net cash used in investing activities	<u>(3,575)</u>	<u>–</u>
Net decrease in cash and cash equivalents	(9,019)	(3,421)
Cash and cash equivalents at beginning of year	<u>31,363</u>	<u>34,784</u>
Cash and cash equivalents at end of year	<u>22,344</u>	<u>31,363</u>

The notes on pages 8 to 13 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is PO BOX 267, Manchester, M41 4DU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Pyjama Fairies

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

Pyjama Fairies

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The members' liability is restricted to £1 each in case of winding up.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations - Gowns & Postage	32,981	32,981	33,032	33,032

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Pyjama Fairies	36,165	36,165	35,443	35,443
Support costs	3,190	3,190	5,734	5,734
	<u>39,355</u>	<u>39,355</u>	<u>41,177</u>	<u>41,177</u>

7. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Communications and IT	1,163	1,163	708
General office	208	208	151
Governance costs	760	760	720
Support costs - Depreciation	1,060	1,060	4,156
	<u>3,191</u>	<u>3,191</u>	<u>5,735</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	1,060	439
Loss on disposal of heritage assets	—	3,716

9. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year or previous

Pyjama Fairies

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 April 2023	319	2,271	2,590
Additions	1,010	2,565	3,575
At 31 March 2024	<u>1,329</u>	<u>4,836</u>	<u>6,165</u>
Depreciation			
At 1 April 2023	276	993	1,269
Charge for the year	242	818	1,060
At 31 March 2024	<u>518</u>	<u>1,811</u>	<u>2,329</u>
Carrying amount			
At 31 March 2024	<u>811</u>	<u>3,025</u>	<u>3,836</u>
At 31 March 2023	<u>43</u>	<u>1,278</u>	<u>1,321</u>

12. Debtors

	2024 £	2023 £
Prepayments and accrued income	<u>321</u>	<u>151</u>

13. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>760</u>	<u>720</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>32,115</u>	<u>32,981</u>	<u>(39,355)</u>	<u>25,741</u>

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>40,260</u>	<u>33,032</u>	<u>(41,177)</u>	<u>32,115</u>

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2024

15. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	3,836	3,836
Current assets	22,665	22,665
Creditors less than 1 year	(760)	(760)
Net assets	<u>25,741</u>	<u>25,741</u>

	Unrestricted Funds £	Total Funds 2023 £
Intangible assets	–	–
Tangible fixed assets	1,321	1,321
Current assets	31,514	31,514
Creditors less than 1 year	(720)	(720)
Net assets	<u>32,115</u>	<u>32,115</u>

16. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>31,363</u>	<u>(9,019)</u>	<u>22,344</u>

PYJAMA FAIRIES

England & Wales - Charity number 1166993

Accounts

COMPANY REGISTRATION NUMBER: CE006638

CHARITY REGISTRATION NUMBER: 1166993/SC049459

Pyjama Fairies
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

FRANCIS GRAY CHARTERED ACCOUNTANTS

Chartered accountants

Ty Madog
32 Queens Road
Aberystwyth
Ceredigion
SY23 2HN

Pyjama Fairies
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Statement of financial activities (including income and expenditure account)	8
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Pyjama Fairies
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Pyjama Fairies
Charity registration number 1166993/SC049459
Company registration number CE006638
Principal office and registered office PO BOX 267
Manchester
M41 4DU

The trustees

Miss A Chadwick
Miss K Whitton
Miss V L Thompson

Accountants

Francis Gray Chartered Accountants
Chartered accountants
Ty Madog
32 Queens Road
Aberystwyth
Ceredigion
SY23 2HN

Structure, governance and management

Pyjama Fairies was formed as a charity on 4 May 2015 by way of a signed Constitution and registered with the Charity Commission on the 9 May 2016. The charity is now registered in Scotland with the OSCR (SC049459).

Objectives and activities

The aims of Pyjama Fairies are:

- To create and distribute pyjamas and surgical gowns specially designed and approved by hospitals, sewn by volunteers, both to hospitals and children in the UK on request
- To help children and families feel more comfortable whilst the associated child is undergoing surgeries and or associated treatments in hospital, other health facility or home
- Each initial gown and/or pair of pyjamas will be provided free of charge to the family subject to a postage charge

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities *(continued)*

Trustee changes

Unfortunately for the last year Miss Whitton has totally absent. She has been uncontactable and unable to fulfill her role as trustee, so it was decided that she will be asked to consider her position as trustee and future involvement in the management of the charity. We wrote to her asking if we could facilitate her return and despite a reply have heard nothing further. The two remaining trustees have agreed to formally ask her to retire completely and to advertise for a non-executive trustee who will just be a 3rd party and not necessarily taking part in the day to day running of the charity. The day to day is managed well by a highly experienced and effective support team, working under Miss Chadwick and Ms Thompson.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Covid

Covid has still had some impact on our performance during this reporting period. Whilst we have been fully operational we have had to be mindful of maintaining strict hygiene protocols for our working volunteers and have often had to reallocate orders due to positive covid tests. We still very much focus on helping fairies to return to work and emotional support for those that need it.

Parent/Guardian Orders

The charity has provided over 1040 orders to parents/guardians and their children per month since April 2022 totalling at least 2000 garments, with many parents requiring more than the two initial garments and with many, many follow on orders. Our emergency stock system has been very busy, sending garments out daily for families with short notice. We are now almost back operating at full speed equal to our output pre-covid and are very happy to see this

Hospital Orders

The charity has successfully provided large orders to 12 more hospitals this year compared to last year, this mean over 48 hospitals since April 2022 totalling over 3800 garments to hospitals in this time. We had hospital orders on the books now going into 2024 and more enquiries and more asking for help every month. We have had some wards come back and ask for a second donation and we have agreed that they can also be offered to have a further 50 garments supplied.

We are meeting our goal to provide a minimum of 3 hospital orders of 100 garments every month. Where possible we are now hand delivering our orders and it is always so lovely for the fairies to see where all their hard work goes and everyone likes to see the photos from these occasions, and the contact with staff is vital so they remember us too as we have had many parent order referrals via staff talking to our Fairies

Hospice Orders

Following our success last year with our hospice Christmas pyjamas order we offered the chance again this year and chose 4 hospices to receive them. We sent a total of 56 Christmas garments to them and had 3 follow on orders, a total of 90 more. So for this reporting period we have supplied a total of 176 garments to hospices across the UK.

Volunteers

The number of volunteers for our charity has grown steadily this year. The growth in volunteers continues to be vital for the success and sustainability of the charity to be able to continue providing our wonderful garments to sick children across the UK. We are still looking to gain more volunteers as the demand for our garments is forever increasing. Volunteers currently registered on the new website is 141 fairies, this is a flexible figure compared to previous years as we very careful about who we add to our website and keep a close eye on volunteers achieving Wings and then continuing on to actively sew for us, this creates a more accurate picture

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

of our active volunteers. Our social media manager has really been successful in promoting us and our reach is increasing and we have a much more visible presence on our own page as well as Facebook, Instagram and Twitter so continues to do so.

Website

As stated last year our website has undergone a completely brand new rebuild by a volunteer from outside the charity. This was launched very successfully and has been an amazing tool that now works flawlessly and does exactly what we need it to do. It's an excellent window into Fairyland and the complaints from users have almost all disappeared

Health and Safety

Our handbook is being revised and updated and is now such a comprehensive piece of work that fairies, new and old, do not need to look anywhere else as all the answers are now within. Subsequently we have tightened up our Wings process so that everyone is adhering to the required standard, and we now also require fairies to sew first for hospital orders so we can continue to monitor standards for a little while longer. 'With the aim of increasing our knowledge and awareness of compliance and

Fundraising

As the fundraising support from Amazon Smile will soon be discontinued we have looked at other ways to support ourselves and have set up a wishlist on Amazon so our supporters can buy items that we use daily such as postage bags and this will be on going. The Christmas Sleigh in Partington which was a great opportunity to advertise the charity and also raised vital funds continues to grow in strength from year to year, spear headed by Miss Chadwick and her family and we now also have the ability to run a Santas grotto for 1 day in December and again the funds and exposure from this is invaluable.

Our agreement with our merchandise supplier has ended and we are exploring options as to the best way to incorporate this without it creating too much work for any of our volunteers.

We are very fortunate this year to have been supported by the organisations below as well as our ongoing personal donors

Slades Florist
Amalfi Flowers
1st Warboys Rainbows
Anglian Building Products
Tenantry Farm Rockbourne
Inner Wheel Club of Locks Heath
Mel Hill (Parklife)
English Martyrs Catholic Church
Pyjama Sleigh and Grotto

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Judith Garlick Wanley
Locksheath Rotary Club
Hamble Ladies Group
Ricky & Christine Eden
Stakeford Ladies Group

We were very honoured to have been left a legacy donation from the estate of the late Rita Burrell and this has been earmarked for a donation of garments to her local hospital.

Events

We were invited to display at two events last year and with great success fairies attended the Little People UK conference and Max's Trust Charity Event both in August 2022. It was amazing to be able to meet the two groups of people and discuss the help they may need from us face to face, so much so that we have been invited to attend both events again in 2023

As more and more events are starting to be planned we are hoping to be invited to more and our social media fairy is on a continual watch for this for us.

Moving forward

This year's goals include sourcing an easy and cost effective way to produce merchandise,

To continue to market ourselves to as many places as possible and to try and increase hospice take up.

To advertise and appoint a 3rd trustee.

Financial review

Reserves

The charity reserves currently stand at £32,115 (2021: £40,260), the charity have little fixed or recurring costs therefore the trustees believe a reserve level of £5,000 is sufficient.

The partners' annual report was approved on 4 May 2023 and signed on behalf of the board of trustees by:

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

The trustees' annual report and the strategic report were approved on 4 May 2023 and signed on behalf of the board of trustees by:

Miss A Chadwick
Trustee

Miss V L Thompson
Trustee

Pyjama Fairies

Company Limited by Guarantee

Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Pyjama Fairies

Year ended 31 March 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Pyjama Fairies for the year ended 31 March 2023, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Pyjama Fairies, as a body, in accordance with the terms of our engagement letter dated 19 April 2017. Our work has been undertaken solely to prepare for your approval the financial statements of Pyjama Fairies and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pyjama Fairies and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Pyjama Fairies has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pyjama Fairies. You consider that Pyjama Fairies is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Pyjama Fairies. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

FRANCIS GRAY CHARTERED ACCOUNTANTS
Chartered accountants

Ty Madog
32 Queens Road
Aberystwyth
Ceredigion
SY23 2HN

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	33,032	33,032	28,724
Total income		<u>33,032</u>	<u>33,032</u>	<u>28,724</u>
Expenditure				
Expenditure on charitable activities	6	41,177	41,177	39,644
Total expenditure		<u>41,177</u>	<u>41,177</u>	<u>39,644</u>
Net expenditure and net movement in funds		<u>(8,145)</u>	<u>(8,145)</u>	<u>(10,920)</u>
Reconciliation of funds				
Total funds brought forward		40,260	40,260	51,180
Total funds carried forward		<u>32,115</u>	<u>32,115</u>	<u>40,260</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	11	–	3,716
Tangible fixed assets	12	1,321	1,760
		<u>1,321</u>	<u>5,476</u>
Current assets			
Debtors	13	151	–
Cash at bank and in hand		31,363	34,784
		<u>31,514</u>	<u>34,784</u>
Creditors: amounts falling due within one year	14	<u>720</u>	<u>–</u>
Net current assets		<u>30,794</u>	<u>34,784</u>
Total assets less current liabilities		<u>32,115</u>	<u>40,260</u>
Net assets		<u>32,115</u>	<u>40,260</u>
Funds of the charity			
Unrestricted funds		32,115	40,260
Total charity funds	15	<u>32,115</u>	<u>40,260</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 12 to 19 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Position *(continued)*
31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 4 May 2023, and are signed on behalf of the board by:

Miss A Chadwick
Trustee

Miss V L Thompson
Trustee

The notes on pages 12 to 19 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure	(8,145)	(10,920)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	439	587
Amortisation of intangible assets	–	1,830
Loss on disposal of heritage assets	3,716	–
Accrued expenses	720	–
<i>Changes in:</i>		
Trade and other debtors	(151)	–
Cash generated from operations	<u>(3,421)</u>	<u>(8,503)</u>
Net cash used in operating activities	<u>(3,421)</u>	<u>(8,503)</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(2,271)
Proceeds from sale of heritage assets	(3,716)	–
Proceeds from sale of intangible assets	3,716	–
Net cash used in investing activities	<u>–</u>	<u>(2,271)</u>
Net decrease in cash and cash equivalents	(3,421)	(10,774)
Cash and cash equivalents at beginning of year	34,784	45,558
Cash and cash equivalents at end of year	<u>31,363</u>	<u>34,784</u>

The notes on pages 12 to 19 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is PO BOX 267, Manchester, M41 4DU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Pyjama Fairies

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website - 33% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% reducing balance
Equipment - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The members' liability is restricted to £1 each in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations - Gowns & Postage	33,032	33,032	28,724	28,724

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Pyjama Fairies	35,443	35,443	35,946	35,946
Support costs	5,734	5,734	3,698	3,698
	<u>41,177</u>	<u>41,177</u>	<u>39,644</u>	<u>39,644</u>

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

7. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Communications and IT	708	708	561
General office	151	151	–
Governance costs	720	720	720
Support costs - Other costs type 1	4,156	4,156	2,417
	<u>5,735</u>	<u>5,735</u>	<u>3,698</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Amortisation of intangible assets	–	1,830
Depreciation of tangible fixed assets	439	587
Loss on disposal of heritage assets	<u>3,716</u>	<u>–</u>

9. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year or previous

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

11. Intangible assets

	Intangible asset user defined 1 £
Cost	
At 1 April 2022	10,864
Additions	–
Disposals	<u>(10,864)</u>
At 31 March 2023	<u>–</u>
Amortisation	
At 1 April 2022	7,148
Charge for the year	–
Disposals	<u>(7,148)</u>
At 31 March 2023	<u>–</u>
Carrying amount	
At 31 March 2023	<u>–</u>
At 31 March 2022	<u>3,716</u>

12. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>319</u>	<u>2,271</u>	<u>2,590</u>
Depreciation			
At 1 April 2022	262	568	830
Charge for the year	14	425	439
At 31 March 2023	<u>276</u>	<u>993</u>	<u>1,269</u>
Carrying amount			
At 31 March 2023	<u>43</u>	<u>1,278</u>	<u>1,321</u>
At 31 March 2022	<u>57</u>	<u>1,703</u>	<u>1,760</u>

13. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>151</u>	<u>–</u>

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>720</u>	<u>—</u>

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
General funds	<u>40,260</u>	<u>33,032</u>	<u>(41,177)</u>	<u>32,115</u>

	At 1 April 2021	Income £	Expenditure £	At 31 March 2022
General funds	<u>51,180</u>	<u>28,724</u>	<u>(39,644)</u>	<u>40,260</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Intangible assets	—	—
Tangible fixed assets	1,321	1,321
Current assets	31,514	31,514
Creditors less than 1 year	(720)	(720)
Net assets	<u>32,115</u>	<u>32,115</u>

	Unrestricted Funds £	Total Funds 2022 £
Intangible assets	3,716	3,716
Tangible fixed assets	1,760	1,760
Current assets	34,784	34,784
Creditors less than 1 year	—	—
Net assets	<u>40,260</u>	<u>40,260</u>

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

17. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>34,784</u>	<u>(3,421)</u>	<u>31,363</u>

PYJAMA FAIRIES

England & Wales - Charity number 1166993

Accounts

COMPANY REGISTRATION NUMBER: CE006638

CHARITY REGISTRATION NUMBER: 1166993/SC049459

Pyjama Fairies
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

FRANCIS GRAY CHARTERED ACCOUNTANTS

Chartered accountants

Ty Madog
32 Queens Road
Aberystwyth
Ceredigion
SY23 2HN

Pyjama Fairies
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

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Pyjama Fairies
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Pyjama Fairies
Charity registration number 1166993/SC049459
Company registration number CE006638
Principal office and registered office PO BOX 267
Manchester
M41 4DU

The trustees

Miss A Chadwick
Miss C Coulson-Williams (Resigned 1 July 2021)
Miss K Whitton
Miss V L Thompson (Appointed 1 July 2021)

Accountants

Francis Gray Chartered Accountants
Chartered accountants
Ty Madog
32 Queens Road
Aberystwyth
Ceredigion
SY23 2HN

Structure, governance and management

Pyjama Fairies was formed as a charity on 4 May 2015 by way of a signed Constitution and registered with the Charity Commission on the 9 May 2016. The charity is now registered in Scotland with the OSCR (SC049459).

Objectives and activities

The aims of Pyjama Fairies are:

- To create and distribute pyjamas and surgical gowns specially designed and approved by hospitals, sewn by volunteers, both to hospitals and children in the UK on request
- To help children and families feel more comfortable whilst the associated child is undergoing surgeries and or associated treatments in hospital, other health facility or home
- Each initial gown and/or pair of pyjamas will be provided free of charge to the family subject to a postage charge

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Trustee changes

Following the resignation of Miss Chelsea Williams in June 2021 we appointed a new trustee, Ms Victoria Thompson, she has been a volunteer and member of our support team for a very long time and brings an immense amount of knowledge and experience into the role.

Unfortunately for the last year Miss Whitton has in effect been absent. She has been uncontactable and unable to fulfill her role as a trustee so it has been decided that she will be asked to resign her position as a trustee and her involvement in the management of the charity will cease.

Miss Chadwick and Ms Thompson will continue to carry the charity on with the excellent foundation laid by previous trustees.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

Covid

Covid has still had some impact on our performance during this reporting period. Whilst we have been fully operational we have been mindful of maintaining strict hygiene protocols for our working volunteers and have often had to reallocate orders due to positive covid tests. We still very much focus on helping fairies to return to work and emotional support for those that need it.

Parent/Guardian Orders

The charity has provided over 100 orders to parents/guardians and their children per month since March 2021 totalling over 2,400 garments. Our emergency stock system has been very busy, sending garments out daily for families with short notice orders. Following Covid the uptake of orders was cautious but steadily increasing until we are back to our supply numbers pre-Covid and whilst we are still not hitting pre-covid targets we are working steadily and very successfully ensuring every child has what they need.

Hospital Orders

The charity has successfully provided large orders to over 36 hospitals since March 2021 totalling over 3,600 garments to hospitals in this time. We had hospital orders booked throughout 2021 and up to the end of 2022 and more coming on board every month. We are meeting our goal to provide a minimum of 3 hospital orders of 100 garments every month. We have, very slowly, and with the hospitals involved, started to hand deliver our orders and it is always so lovely for the fairies to see where all their hard work goes and everyone likes to see the photos from these occasions.

Hospice Orders

Christmas 2021 we were asked to supply 10 garments to a hospice in Christmas fabrics, this was such a success that we decided to start to offer this service to all children's hospices that may need them. Unlike the hospital orders we only offer them 30 garments and to date we have delivered to 2 hospices with samples out at 3 more waiting for a decision.

Volunteers

The number of volunteers for our charity has grown steadily this year. The growth in volunteers continues to be vital for the success and sustainability of the charity to be able to continue providing our wonderful garments to sick children across the UK. We are still looking to gain more volunteers as the demand for our garments is forever increasing. Volunteers currently registered on the website is 342 fairies, this is a flexible figure compared to previous years as we have removed inactive accounts from our website and keep a close eye on volunteers achieving Wings and then continuing on to actively sew for us, this creates a more accurate picture of our active volunteers. Our social media manager has really been successful in promoting us and our reach is increasing and we have a much more visible presence on our own page as well as Facebook, Instagram and Twitter

Website

As the year has gone on the website has become more and more impossible to use. We took control of it ourselves and finished our relationship with the original designer as all they wanted to do was add more and more paid plug-ins to prop up the ones already installed. The decision was made to employ a new company to update and repair our website. We were asked to supply a list of what we required

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

them to do and despite all our payments being on time, when they handed us back the website as completed, we found that they had not done anything we asked and then they proceeded to ignore and block us. We are currently taking legal advice over this as they have been paid under false pretences.

We are very fortunate to have a volunteer outside the charity that is willing to help us and build a whole new website from scratch using the most effective tools and plug-ins so that long term there isn't a huge monthly cost to keep it running. We are already at the testing phase and are very excited by this new shop window we can show everyone as it is more in keeping with our ethos of bright and sparkly.

Health and Safety

Our handbook has been revised and completely rewritten and is now such a comprehensive piece of work that fairies, new and old, do not need to look anywhere else as all the answers are now within. Subsequently, we have tightened up our Wings process so that everyone is adhering to the required standard, and we now also require fairies to sew first for hospital orders so we can continue to monitor standards for a little while longer. With the aim of increasing our knowledge and awareness of compliance and conformance we now have a dedicated fairy that deals with Quality and Safety to ensure that the required health and safety standards are met at all times and our paperwork is always current and relevant.

Promotional Materials

This year we have introduced thankyou letters that we send out to all our donors that provide us with contact information. We have recently taken delivery of custom designed stickers too and will be taking these to events we are attending this summer. Going forward we still need to look at formal fundraising packs but at the moment anyone doing fundraising for us receives posters and business cards that we already have in stock.

Fundraising

We still had some great fundraising support this year from Amazon Smile and this will be ongoing. The recycling schemes (stamps and inks) are going well and are great passive fundraising sources. The Christmas Sleigh in Partington which was a great opportunity to advertise the charity and also raised vital funds. We now have a new merchandise supplier and a whole range of clothing and other items all with our Pyjama Fairy logo on, and whilst the uptake of merchandise has been slow we will continue to develop this and find out the best items to sell that interest people outside of the charity as well as our Fairies. We are very fortunate this year to have been supported by the organisations below as well as our ongoing personal donors

Arnold Clarke
Parklife Raffle
Olivia Memorial Bouquet offer by several florists now
Morgan's Fund
Anglican Building Products
Wesley Ukulele Group
JM Peterkin & Son Ironmongers
Chilli Masala
Comedy night
Mossfield Allotment

We have also been very fortunate to have been donated £2,000 from the annual Ecclesiastical Giving Programme, which we were thrilled about.

Pyjama Fairies

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Events

We are honoured this year that we have been invited to display at two events. We will be at the Little People UK conference and Max's Trust Charity Event both in August. We have volunteers willing to attend both events and we are very excited to be back out talking to people.

As more and more events are starting to be planned we are hoping to be invited to more and our social media fairy is on a continual watch for this for us

Financial review

Reserves

The charity reserves currently stand at £40,260 (2021: £51,180), the charity have little fixed or recurring costs therefore the trustees believe a reserve level of £5,000 is sufficient.

The trustees' annual report and the strategic report were approved on 28 July 2022 and signed on behalf of the board of trustees by:



Victoria Thompson (Jul 26, 2022 17:19 GMT+1)

Miss A Chadwick
Trustee



Victoria Thompson (Jul 26, 2022 17:19 GMT+1)

Miss V L Thompson
Trustee

Pyjama Fairies

Company Limited by Guarantee

Chartered Accountant's Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Pyjama Fairies

Year ended 31 March 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Pyjama Fairies for the year ended 31 March 2022, which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance.

This report is made solely to the board of trustees of Pyjama Fairies, as a body, in accordance with the terms of our engagement letter dated 19 April 2017. Our work has been undertaken solely to prepare for your approval the financial statements of Pyjama Fairies and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Pyjama Fairies and its board of trustees, as a body, for our work or for this report.

It is your duty to ensure that Pyjama Fairies has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Pyjama Fairies. You consider that Pyjama Fairies is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Pyjama Fairies. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

FRANCIS GRAY CHARTERED ACCOUNTANTS
Chartered accountants

Ty Madog
32 Queens Road
Aberystwyth
Ceredigion
SY23 2HN

28 July 2022

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	28,724	28,724	30,098
Total income		<u>28,724</u>	<u>28,724</u>	<u>30,098</u>
Expenditure				
Expenditure on charitable activities	6	39,644	39,644	24,931
Total expenditure		<u>39,644</u>	<u>39,644</u>	<u>24,931</u>
Net (expenditure)/income and net movement in funds		<u>(10,920)</u>	<u>(10,920)</u>	<u>5,167</u>
Reconciliation of funds				
Total funds brought forward		51,180	51,180	46,013
Total funds carried forward		<u>40,260</u>	<u>40,260</u>	<u>51,180</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 15 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	10	3,716	5,546
Tangible fixed assets	11	<u>1,760</u>	<u>76</u>
		5,476	5,622
Current assets			
Cash at bank and in hand		34,784	45,558
Net current assets		<u>34,784</u>	<u>45,558</u>
Total assets less current liabilities		<u>40,260</u>	<u>51,180</u>
Funds of the charity			
Unrestricted funds		40,260	51,180
Total charity funds	12	<u>40,260</u>	<u>51,180</u>


For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:


- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 July 2022, and are signed on behalf of the board by:


 Victoria Thompson (Jul 26, 2022 17:19 GMT+1)

Miss A Chadwick
 Trustee


 Victoria Thompson (Jul 26, 2022 17:19 GMT+1)

Miss V L Thompson
 Trustee

The notes on pages 10 to 15 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(10,920)	5,167
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	587	25
Amortisation of intangible assets	1,830	2,731
Cash generated from operations	<u>(8,503)</u>	<u>7,923</u>
Net cash (used in)/from operating activities	<u>(8,503)</u>	<u>7,923</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,271)	–
Purchase of intangible assets	–	<u>(3,025)</u>
Net cash used in investing activities	<u>(2,271)</u>	<u>(3,025)</u>
Net (decrease)/increase in cash and cash equivalents	(10,774)	4,898
Cash and cash equivalents at beginning of year	<u>45,558</u>	<u>40,660</u>
Cash and cash equivalents at end of year	<u>34,784</u>	<u>45,558</u>

The notes on pages 10 to 15 form part of these financial statements.

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is PO BOX 267, Manchester, M41 4DU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Pyjama Fairies

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

Pyjama Fairies

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Website - 33% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery - 25% reducing balance
Equipment - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Pyjama Fairies

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

4. Limited by guarantee

The members' liability is restricted to £1 each in case of winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations - Gowns & Postage	<u>28,724</u>	<u>28,724</u>	<u>30,098</u>	<u>30,098</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Pyjama Fairies	<u>39,644</u>	<u>39,644</u>	<u>24,931</u>	<u>24,931</u>

7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Amortisation of intangible assets	1,830	2,731
Depreciation of tangible fixed assets	<u>587</u>	<u>25</u>

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

2022 £	2021 £
-----------	-----------

The average head count of employees during the year was Nil (2021: Nil).

Pyjama Fairies

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees in the year or previous

10. Intangible assets

	Intangible asset user defined 1 £
Cost	
At 1 April 2021 and 31 March 2022	10,864
Amortisation	
At 1 April 2021	5,318
Charge for the year	1,830
At 31 March 2022	<u>7,148</u>
Carrying amount	
At 31 March 2022	3,716
At 31 March 2021	<u>5,546</u>

11. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 April 2021	319	–	319
Additions	–	2,271	2,271
At 31 March 2022	<u>319</u>	<u>2,271</u>	<u>2,590</u>
Depreciation			
At 1 April 2021	243	–	243
Charge for the year	19	568	587
At 31 March 2022	<u>262</u>	<u>568</u>	<u>830</u>
Carrying amount			
At 31 March 2022	<u>57</u>	<u>1,703</u>	<u>1,760</u>
At 31 March 2021	<u>76</u>	–	<u>76</u>

Pyjama Fairies
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

12. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	51,180	28,724	(39,644)	40,260

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	46,013	30,098	(24,931)	51,180

13. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Intangible assets	3,716	3,716
Tangible fixed assets	1,760	1,760
Current assets	34,784	34,784
Net assets	<u>40,260</u>	<u>40,260</u>

	Unrestricted Funds £	Total Funds 2021 £
Intangible assets	–	–
Tangible fixed assets	5,622	5,622
Current assets	45,558	45,558
Net assets	<u>51,180</u>	<u>51,180</u>

14. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	45,558	(10,774)	34,784










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Final Audit Report

2022-07-26

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By:	catrin skelton (catrin@francisgray.co.uk)
Status:	Signed
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-  Document emailed to amanda@pyjamafairies.org for signature
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-  Document signing delegated to Victoria@pyjamafairies.org by amanda@pyjamafairies.org
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PYJAMA FAIRIES

England & Wales - Charity number 1166993

Accounts

Pyjama Fairies

Partners' Annual Report

Year ended 31 March 2021

Pyjama Fairies

Partners' Annual Report *(continued)*

Year ended 31 March 2021

Pyjama Fairies

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

The partners present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Pyjama Fairies
Charity registration number	1166993/SC049459
Principal office	PO BOX 267 Manchester M41 4DU

The partners

	Miss A Chadwick	
	Miss C Coulson-Williams	
	Miss K Whitton	

Accountants	Francis Gray Chartered Accountants
	Chartered accountants
	Ty Madog
	32 Queens Road
	Aberystwyth
	Ceredigion
	SY23 2HN

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Pyjama Fairies

Partners' Annual Report

Year ended 31 March 2021

Pyjama Fairies

Partners' Annual Report *(continued)*

Year ended 31 March 2021

Pyjama Fairies

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Structure, governance and management

Pyjama Fairies was formed as a charity on 4 May 2015 by way of a signed Constitution and registered with the Charity Commission on 9 May 2016. The charity is now registered in Scotland with the OSCR (SC049459).

Objectives and activities

The aims of Pyjama Fairies are:

- To create and distribute pyjamas and surgical gowns specially designed and approved by hospitals, sewn by volunteers, both to hospitals and children in the UK on request
- To help children and families feel more comfortable whilst the associated child is undergoing surgeries and or associated treatments in hospital, other health facility or home
- Each initial gown and/or pair of pyjamas will be provided free of charge to the family subject to a postage charge

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Pyjama Fairies

Partners' Annual Report

Year ended 31 March 2021

Pyjama Fairies

Partners' Annual Report *(continued)*

Year ended 31 March 2021

Pyjama Fairies

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Achievements and performance**Covid 2020**

Over this period Covid 19 had a huge impact on our performance. We were completely closed from 22 March 2020 to 21 June 2020 and then restarted very slowly following strict hygiene protocols for everyone to follow. During this period we focused on retention and support for all our volunteers.

Parent/Guardian Orders

The charity has provided over 2120 orders to parents/guardians and their children since March 2020 totalling over 3568 garments. Our emergency stock system has been very busy, sending garments out daily for families with short notice orders. Following Covid the uptake of orders was cautious but steady increasing until we are back to our supply numbers pre-Covid

Hospital Orders

The charity has successfully provided large orders to over 30 hospitals since March 2020 totalling over 3000 garments to hospitals in this time. We have hospital orders booked throughout 2021 and more coming on board every month. We are meeting our goal to provide a minimum of 3 hospital orders of 100 garments every month. We have been unable to hand deliver all of our hospital orders during this period as the protocols for Covid meant extraneous people going to hospitals was an unnecessary risk, both to the hospital and our own volunteers. As soon as it practicable to resume hand delivery we will discuss with the hospital and our volunteers

Volunteers

The number of volunteers for our charity has grown steadily this year. The growth in volunteers

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Pyjama Fairies

Partners' Annual Report

Year ended 31 March 2021

Pyjama Fairies

Partners' Annual Report (continued)

Year ended 31 March 2021

Pyjama Fairies

Notes to the Financial Statements (continued)

Year ended 31 March 2021

continues to be vital for the success and sustainability of the charity to be able to continue providing our wonderful garments to poorly children across the UK. We are still looking to gain more volunteers as the demand for our garments is forever increasing. Volunteers currently registered on the website is 233 fairies, this is a flexible figure compared to previous years as we have removed inactive accounts from our website and keep a close eye on volunteers achieving Wings and then continuing on to actively sew for us, this creates a more accurate picture of our active volunteers. Appointing a social media manager has really been successful in many ways. Our reach has increased and we have a much more visible presence on our own page as well as Facebook, Instagram and Twitter

Website

The website has helped to reduce admin work and improved automation. We are still working on a few bugs and continue to pay for maintenance to update plugins and create backups. On the whole the website provides a professional shop front for parents to access, find out who we are and order garments. The website also now holds a pdf of our comprehensive Fairy Handbook that every one must follow and has helped to standardise our garments across the board.

Health and Safety

Alongside our handbook, as mentioned above, we have tightened up our Wings process so that everyone is adhering to the required standard. We have introduced size labels and added labels into our Pyjama tops too so it is clear on each item now who they belong to and the size made. During the next year we will increase our knowledge and awareness of compliance and conformance to ensure that the required health and safety standards are met at all times and our paperwork is always current and relevant.

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Pyjama Fairies

Partners' Annual Report

Year ended 31 March 2021

Pyjama Fairies

Partners' Annual Report *(continued)*

Year ended 31 March 2021

Pyjama Fairies

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Promotional Materials

This year, as planned, we developed further promotional materials including fundraising packs, these were developed by our newly appointed volunteer design fairy. We released a fantastic video of our volunteer fairies, recorded at the fairy meet up event. Moving forward we will be looking at official thankyou letters for anyone that donates in any way.

Fundraising

Golden Giving continues to raise some money for us. We also have had some great fundraising support this year from Amazon Smile and this will be ongoing. The recycling schemes (stamps and inks) are going well and are great passive fundraising sources. The Christmas Sleigh in Partington which was a great opportunity to advertise the charity and also raised vital funds. Our merchandise has been limited to trolley tokens and wristbands but we are currently looking for a new supplier for our clothing and hoping to offer other items too. We had hoped to develop fundraising ideas further but the closure of every during Covid has greatly affected us and we will need to restart our efforts in this regard to ensure that the funds continue to be available to ensure the charity is sustainable.

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Pyjama Fairies

Partners' Annual Report

Year ended 31 March 2021

Pyjama Fairies

Partners' Annual Report *(continued)*

Year ended 31 March 2021

Pyjama Fairies

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Events

We have been unable to attend or run any events during this period but we are hoping that later in the year we will be able to run our Away with Fairies day again and with the support of our fundraising volunteer we will be able to plan in some events and fundraising activities

Financial review**Reserves**

The charity reserves currently stand at £46,013 (2020: £44,550), the charity have little fixed or recurring costs therefore the trustees believe a reserve level of £5,000 is sufficient.

The partners' annual report was approved on 27 August 2021 and signed on behalf of the board of trustees by:

Miss A Chadwick	Miss C Coulson-Williams
Partner	Partner

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