

# **Friends - Play for Disabled Children**

Charity number 1167995

## **Annual Report and Financial Statements for the year ending 30 June 2023**

The logo for Greater Merseyside Community Accountancy Service (gmcas) features the lowercase letters 'gmcas' in a white, sans-serif font, centered within a solid black rectangular box.

Greater Merseyside Community  
Accountancy Service

# **Friends - Play for Disabled Children**

## **Annual Report and Financial Statements for the year ending 30 June 2023**

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**Prepared by the Greater Merseyside Community Accountancy Service**

# **Friends - Play for Disabled Children**

## **Trustees' report**

The Trustees during the year were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
Melanie Battye		
Paula Jones		
Sue Rimmer		

### **Method of appointment**

Election annually by AGM, or interim appointment by trustees until next AGM.

### **Principal address**

4 Gorsefield  
St Helens  
Merseyside  
WA9 5PH

### **Bankers**

HSBC  
11 Bridge Street  
Warrington  
Cheshire  
WA1 2EY

### **Governing document**

CiO Registered 1st July 2016

### **Objects of the organisation**

To relieve the needs of disabled children and young adults up to the age of 25 and their families within the St Helens area by organising and arranging activities including safe play which are accessible to them, encouraging siblings to support each other and to help them realise that they are not alone, and providing informal support for parents and carers of disabled children.

### **Independent examiner**

on behalf of:

### **Greater Merseyside Community Accountancy Service**

Beacon Building  
College Street  
St Helens  
WA10 1TF

## **Friends - Play for Disabled Children**

### **Trustees' report continued**

We increased the number of activities available this year. We continued to work with St Helens Council delivering SEND activities under the HAF funding. These were delivered during Easter, Summer & Christmas school holidays. We are looking to continue this during 2024.

We continue to have close links with The Tunza Centre & have developed our Friends Friday's & Mates Monday's as regular sessions in school holidays. These will continue in 2024

Volunteer recruitment has been slow & something we will look to develop further in 2024.

We continue to see growth year on year from word of mouth & signposting from professionals.

The Charity continues to operate on a combination of grants, donations & self generated income.

We have continued to offer a variety of free, subsidised & self funded events throughout the year.

### **Future Plans for 2024 & onwards**

Continue with links to St Helens Council through the HAF funding.

Further develop our volunteers

We want to start to develop weekly/monthly sessional activities to run along our sing & sign choir.

Start to look at options for ages 25+

We will be looking to offer our volunteer Emma Roberts a Trustees role.

**Friends - Play for Disabled Children**  
**Independent examiner's report on the accounts of**  
**Friends - Play for Disabled Children**  
**for the year ending 30 June 2023**

I report on the accounts of the charity set out on pages 5 to 8

**Respective responsibilities of the Management Committee and the examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities Act 2011 (the Charities Act) does not apply and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts under section 145 of the Charities Act;
- ☐ to follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the Charities Act: and
- ☐ to state whether particular matters have come to my attention.

**Basis of Independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

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

- ☐ to keep accounting records in accordance with section 130 of the Act; and
- ☐ to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act

have not been met; or

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

Jane Williams  
MAAT  
**Greater Merseyside Community Accountancy Service**  
Beacon Building  
College Street  
St Helens  
WA10 1TF

**Friends - Play for Disabled Children**  
**Statement of Financial Activities**  
**for the year ending 30 June 2023**

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Receipts</b>					
Grants and donations	(2)	41,655	49,948	91,603	50,690
Other Income		-	-	-	4,776
<b>Total receipts</b>		<u>41,655</u>	<u>49,948</u>	<u>91,603</u>	<u>55,466</u>
<b>Payments</b>					
Events & Trips		45,572	56,516	102,088	46,663
Sundry costs		1,825	-	1,825	1,380
Refunds		-	-	-	4,272
Bank Charges		70	-	70	32
<b>Governance Costs</b>					
Independent Examination		360	-	360	180
<b>Total payments</b>		<u>47,827</u>	<u>56,516</u>	<u>104,343</u>	<u>52,527</u>
<b>Net receipts / (payments)</b>		<u>(6,172)</u>	<u>(6,568)</u>	<u>(12,740)</u>	<u>2,939</u>
<b>Cash fund balances brought forward</b>		<u>6,890</u>	<u>7,596</u>	<u>14,486</u>	<u>11,547</u>
<b>Cash fund balances carried forward</b>	(2a)	<u>718</u>	<u>1,028</u>	<u>1,746</u>	<u>14,486</u>

## Friends - Play for Disabled Children

### Balance sheet

as at 30 June 2023

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
<b>Current Assets</b>				
Debtors and prepayments	-	-	-	-
Cash at bank and in hand	718	1,028	1,746	14,486
<b>Total current assets</b>	<u>718</u>	<u>1,028</u>	<u>1,746</u>	<u>14,486</u>
<b>Current liabilities:</b>				
<b>amounts falling due within one year</b>				
Creditors and accruals	-	-	-	-
<b>Total current liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net current assets / (liabilities)</b>	<u>718</u>	<u>1,028</u>	<u>1,746</u>	<u>14,486</u>
<b>Funds</b>				
Restricted Funds	-	1,028	1,028	7,596
Unrestricted funds	718	-	718	6,890
<b>Total Funds</b>	<u>718</u>	<u>1,028</u>	<u>1,746</u>	<u>14,486</u>

The financial statements were approved at a meeting of the trustees held on  
and signed on its behalf by:

Paula Jones  
Treasurer

# **Friends - Play for Disabled Children**

## **Notes to the accounts**

### **for the year ending 30 June 2023**

#### **1 Accounting Policies**

##### **a Basis of accounting**

The Trustees have taken advantage of section 144 of the Charities Act 2011 and have prepared the accounts on a receipts and payments basis.

##### **b Taxation**

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **c Fund accounting**

Funds held by the charity are either:

###### **Unrestricted general funds**

These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

###### **Restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

###### **Designated funds**

These are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.



## Friends - Play for Disabled Children

### Notes to the accounts continued

for the year ending 30 June 2023

2 Grants and Donations		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
Restricted funds		4,250	49,948	54,198	25,658
Donations		7,531	-	7,531	1,942
Family Contributions		29,874	-	29,874	23,090
		<u>41,655</u>	<u>49,948</u>	<u>91,603</u>	<u>50,690</u>

  

3 Restricted funds summary	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Main Grants Lottery	3,872	-	3,872	-	-
St Helens MBC: HAF	<u>3,724</u>	<u>49,948</u>	<u>52,644</u>	<u>-</u>	<u>1,028</u>
	<u>7,596</u>	<u>49,948</u>	<u>56,516</u>	<u>-</u>	<u>1,028</u>

#### 4 Related party transactions

There were no related party transactions to report during the accounting period.