

# **Friends - Play for Disabled Children**

Charity number 1167995

Company Number CE007730

## **Annual Report and Financial Statements** **for the year ending 30 June 2024**



Greater Merseyside Community  
Accountancy Service

# **Friends - Play for Disabled Children**

## **Annual Report and Financial Statements for the year ending 30 June 2024**

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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		
Emma Roberts		

### **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**

2024 saw Emma Roberts join us as a Trustee.

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 2025 subject to the funding being continued.

We increased our fundraising this year. We have decided to focus on one big fundraiser per year rather than lots of smaller ones. This year saw us take on a sky dive.

We are still struggling to recruit volunteers to assist in the running/delivering of events. This is something we will continue to develop going forward as we grow as a charity.

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 2025 & onwards**

Continue with links to St Helens Council through the HAF funding subject to it being renewed.

Further develop our volunteers

Introduce weekly activities to run term time.

Start to look at options for ages 25+

# **Friends - Play for Disabled Children**

## **Independent examiner's report on the accounts of**

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

#### **for the year ending 30 June 2024**

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 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
<b>Receipts</b>					
Grants and donations	(2)	48,163	51,130	99,293	91,603
Other Income		1,536	-	1,536	-
<b>Total receipts</b>		<u>49,699</u>	<u>51,130</u>	<u>100,829</u>	<u>91,603</u>
<b>Payments</b>					
Events & Trips		42,880	50,581	93,461	102,088
Sundry costs		907	-	907	1,825
Bank Charges		71	-	71	70
<b>Governance Costs</b>					
Independent Examination		180	-	180	360
<b>Total payments</b>		<u>44,037</u>	<u>50,581</u>	<u>94,618</u>	<u>104,343</u>
<b>Net receipts / (payments)</b>		5,662	549	6,211	(12,740)
<b>Transfers between funds</b>		(933)	933	-	-
<b>Cash fund balances brought forward</b>		718	1,028	1,746	14,486
<b>Cash fund balances carried forward</b>	(2a)	<u>5,447</u>	<u>2,510</u>	<u>7,957</u>	<u>1,746</u>

# Friends - Play for Disabled Children

## Balance sheet

as at 30 June 2024

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
<b>Current Assets</b>				
Debtors and prepayments	-	-	-	-
Cash at bank and in hand	5,447	2,510	7,957	1,746
<b>Total current assets</b>	<u>5,447</u>	<u>2,510</u>	<u>7,957</u>	<u>1,746</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>5,447</u>	<u>2,510</u>	<u>7,957</u>	<u>1,746</u>
<b>Funds</b>				
Restricted Funds	-	2,510	2,510	1,028
Unrestricted funds	5,447	-	5,447	718
<b>Total Funds</b>	<u>5,447</u>	<u>2,510</u>	<u>7,957</u>	<u>1,746</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 2024**

#### **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 2024**

<b>2 Grants and Donations</b>	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Restricted funds	1,000	51,130	52,130	54,198
Donations/Fundraising	11,313	-	11,313	7,531
Family Contributions	35,850	-	35,850	29,874
	<u>48,163</u>	<u>51,130</u>	<u>99,293</u>	<u>91,603</u>

<b>3 Restricted funds summary</b>	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Main Grants Lottery	-	9,977	9,977	-	-
Police & Crime Commissioner	-	1,950	440	-	1,510
Rainhill Rotary	-	1,000	-	-	1,000
St Helens MBC: HAF	<u>1,028</u>	<u>38,203</u>	<u>40,164</u>	<u>933</u>	<u>-</u>
	<u>1,028</u>	<u>51,130</u>	<u>50,581</u>	<u>933</u>	<u>2,510</u>

**4 Related party transactions**

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