

# **Friends - Play for Disabled Children**

Charity number 1167995

Company Number CE007730

## **Annual Report and Financial Statements** **for the year ending 30 June 2025**



Greater Merseyside Community  
Accountancy Service

# **Friends - Play for Disabled Children**

## **Annual Report and Financial Statements for the year ending 30 June 2025**

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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**

During the past year, the charity has continued to make strong progress in delivering inclusive and accessible activities for children and young people, particularly those with Special Educational Needs and Disabilities (SEND).

We successfully maintained our partnership with St Helens Council, delivering SEND-focused activities through the Holiday Activities and Food (HAF) programme. These sessions were held during the Easter, Summer, and Christmas school holidays and were well attended. We aim to continue and build on this partnership throughout 2026.

Our relationship with The Tunza Centre has remained a key strength. Over the year, we have further developed our "Friends Fridays" and "Mates Mondays" programmes, which have become established and popular sessions during school holidays. In addition, our regular weekly dance sessions have continued to grow in participation and engagement.

We have expanded our programme of activities by introducing new weekly sessions, including family yoga and aerial hoop classes. These additions have broadened our offer and provided new opportunities for participation, wellbeing, and physical activity.

The charity has also seen a positive increase in its volunteer base. Volunteers continue to play a vital role in supporting our activities, and we remain committed to further developing and expanding this area.

We continue to experience steady growth year on year. Much of this growth can be attributed to word-of-mouth recommendations and referrals from professionals, highlighting the value and impact of our work within the community.

Financially, the charity remains sustainable, operating through a combination of grants, donations, and self-generated income. This mixed funding model has enabled us to continue offering a diverse programme of activities, including free, subsidised, and self-funded events, ensuring accessibility for a wide range of participants.

## **Future Plans for 2025 and Beyond**

Looking ahead, the charity has identified several key priorities:

- To continue and strengthen our partnership with St Helens Council through the HAF funding programme.
- To further develop and support our growing volunteer base.
- To increase our social media presence to reach more families and stakeholders.
- To explore and develop provision for individuals aged 25+, expanding our impact to a wider age group.

The trustees remain committed to the charity's mission and are confident that, with continued support and development, the organisation will build on its successes in the coming years.

# **Friends - Play for Disabled Children**

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

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

#### **for the year ending 30 June 2025**

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 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
<b>Receipts</b>					
Grants and donations	(2)	47,670	28,011	75,681	99,293
Other Income		233	-	233	1,536
<b>Total receipts</b>		<u>47,903</u>	<u>28,011</u>	<u>75,914</u>	<u>100,829</u>
<b>Payments</b>					
Events & Trips		48,120	27,621	75,741	93,461
Sundry costs		1,287	-	1,287	907
Bank Charges & Fees		970	-	970	71
<b>Governance Costs</b>					
Independent Examination		180	-	180	180
<b>Total payments</b>		<u>50,557</u>	<u>27,621</u>	<u>78,178</u>	<u>94,618</u>
<b>Net receipts / (payments)</b>		<u>(2,654)</u>	<u>390</u>	<u>(2,264)</u>	<u>6,211</u>
<b>Transfers between funds</b>		-	-	-	-
<b>Cash fund balances brought forward</b>		<u>5,447</u>	<u>2,510</u>	<u>7,957</u>	<u>1,746</u>
<b>Cash fund balances carried forward</b>	(2a)	<u>2,794</u>	<u>2,900</u>	<u>5,694</u>	<u>7,957</u>

## Friends - Play for Disabled Children

### Balance sheet

as at 30 June 2025

	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
<b>Current Assets</b>				
Debtors and prepayments	-	-	-	-
Cash at bank and in hand	2,794	2,900	5,694	7,957
<b>Total current assets</b>	<u>2,794</u>	<u>2,900</u>	<u>5,694</u>	<u>7,957</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>2,794</u>	<u>2,900</u>	<u>5,694</u>	<u>7,957</u>
<b>Funds</b>				
Restricted Funds	-	2,900	2,900	2,510
Unrestricted funds	2,794	-	2,794	5,447
<b>Total Funds</b>	<u>2,794</u>	<u>2,900</u>	<u>5,694</u>	<u>7,957</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 2025**

#### **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 2025**

<b>2 Grants and Donations</b>	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Funding	583	28,011	28,594	52,130
Donations/Fundraising	5,107	-	5,107	11,313
Family Contributions	41,981	-	41,981	35,850
	<u>47,670</u>	<u>28,011</u>	<u>75,681</u>	<u>99,293</u>

<b>3 Restricted funds summary</b>	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Police & Crime Commissioner	1,510	3,000	2,010	-	2,500
Rainhill Rotary	1,000	-	1,000	-	-
LCVS/Rushworth	-	400	-	-	400
St Helens MBC: HAF	-	24,611	24,611	-	-
	<u>2,510</u>	<u>28,011</u>	<u>27,621</u>	<u>-</u>	<u>2,900</u>

**4 Related party transactions**

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