

# **The Invisible Friends**

(Charitable Incorporated Organisation)

Company Number: CEO10024)

Report and Financial Statements

Period ended: 30 April 2024

Charity no: 1172532

**THE INVISIBLE FRIENDS**  
**PERIOD ENDED 30 APRIL 2024**

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**THE INVISIBLE FRIENDS**  
**PERIOD ENDED 30 APRIL 2024**

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**LEGAL AND ADMINISTRATIVE DETAILS**

Trustees:                      D Van Spall  
                                     P J Van Spall  
                                     A Tabberer  
                                     J M Weller (Appointed 21 September 2023)  
                                     C S Orzechowski (Appointed 21 September 2023)  
                                     M L Stothard  
                                     N D Newman  
                                     M Crichton

Contact Address:            4 Parkfield Road  
                                     Rugby  
                                     CV21 1EN

Bankers:                      The Co-operative Bank PLC  
                                     PO Box 250  
                                     Skelmersdale  
                                     WN8 6WT

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**PERIOD ENDED 30 APRIL 2024**

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**Report of the trustees for the period ended 30 April 2024**

The trustees have pleasure in presenting their annual report and financial statements of the charity.

**Reference and administrative details of the charity, its trustees and advisers**

Reference and administrative details are shown in the schedule on page 1 of the financial statements.

**The Trustees**

The trustees who served the charity during the period were as follows:

D Van Spall  
P J Van Spall  
A Tabberer  
J M Weller (Appointed 21 September 2023)  
C S Orzechowski (Appointed 21 September 2023)  
M L Stothard  
N D Newman  
M Crichton

**Structure**

The Invisible Friends (TIF) is a charitable incorporated organisation registered with the Charity Commission.

**Objectives and activities**

The advancement of the education of the public in the appreciation and knowledge of choral singing, particularly but not exclusively by providing opportunities for disabled and able-bodied individuals to learn and take part in choral singing. An emphasis is placed on individuals with an invisible disability in order to raise the confidence of such people in an inclusive manner which encourages the integration of disabled and non-disabled people. Invisible disability is defined as a disability that is not immediately apparent.

**Achievements and performance**

The Invisible Friends have had a hugely successful year and one for us all to be proud of!

Both our TIF Derby Choir & our TIF Rugby Choir have welcomed some new members who have settled in really well and are enjoying the beginning of their journey with TIF.

Our TIF Derby Choir have performed at many gigs & events throughout the year enabling us to continue to raise awareness of Invisible Disabilities, to reach out to more young people in need of our support & to continue to raise more funds for the charity. Our TIF Derby choir were also booked for some paid gigs throughout the last year too receiving a total donation of £100.

The TIF Showcases held in Derby are a great way of fundraising. At each showcase we raise anywhere between approximately £150 - £200 and we do 2 of these a year. Our annual biggest fundraiser of the year 'The Pride of TIF' was a huge success in 2023 & helped us to raise approximately £800!

The Charity has gained recognition from both the Lord Lieutenant of Rugby & Derby both of whom have offered to support TIF in any way they can.

## **THE INVISIBLE FRIENDS**

### **PERIOD ENDED 30 APRIL 2024**

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#### **Report of the trustees for the period ended 30 April 2024 (continued)**

Throughout 2023/2024 The Invisible Friends have won a variety of awards including:

- Acquisition International Non-Profit Organisation Awards 2024
- Most Dedicated Invisible Illness Support Charity 2024 - UK"
- Cava Awards Rugby

The Charity has also been nominated for a Kings Honours Award for Voluntary Services but the deadline was missed for 2023/2024. Co-Founder Abbie was invited to attend an information evening about the Kings Honours Award for Voluntary Services and a new nomination has been put in for this with the backing from both The Mayor of Derby & the Lord Lieutenant of Derby

Over the past year and continuing through to the end of 2024, The Invisible Friends Charity are one of two Charities the Co-Op are raising funds for this year & have also been chosen as one of the beneficiaries from the Etwall Dressing Association.

Co-founders Abbie & Dutch along with help from Trustee Nicky have cowritten and recorded a song which will be released and will help to both promote the charity & raise some more funds for the Charity.

To conclude, it has been a hugely successful year for TIF! Long may this continue.

#### **Financial review**

The charity is in a satisfactory financial position with sufficient funds to continue operations. It is the policy of the charity to monitor unrestricted funds which are free reserves of the charity to achieve a minimum level of £2,000 along with a repairs and replacement reserve of £600.

#### **Plans for future periods**

The charity will continue with its charitable objectives. The 5-year plan is to set up TIF groups nationwide who meet and perform regularly in their locality and periodically the groups will come together and perform as one.

#### **Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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**Report of the trustees for the period ended 30 April 2024 (continued)**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 15<sup>th</sup> May 2024, and signed on their behalf by:

D Van Spall (Trustee)  
Chairman

**THE INVISIBLE FRIENDS**  
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**Statement of Financial Activities for the period ended 30 April 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<b>Incoming Resources</b>						
Incoming resources from charitable activities:						
Subscriptions & donations		6,558	-	-	6,558	4,854
Grants received		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total incoming resources</b>		6,558	-	-	6,558	4,854
		-----	-----	-----	-----	-----
<b>Resources expended</b>						
Charitable activities		(7,340)	-	-	(7,340)	(7,824)
Depreciation		(40)	-	-	(40)	-
Governance costs		-	-	-	-	-
		-----	-----	-----	-----	-----
<b>Total resources expended</b>		(7,380)	-	-	(7,380)	(7,824)
		-----	-----	-----	-----	-----
<b>Net incoming resources / (resources expended)</b>		<b>(822)</b>	<b>-</b>	<b>-</b>	<b>(822)</b>	<b>(2,970)</b>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included above.

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**Charity Balance Sheet as at 30 April 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	2	159	-
		-----	-----
		159	-
<b>Current assets</b>			
Cash at bank and in hand		12,080	13,061
		-----	-----
		12,239	13,061
<b>Creditors: amounts falling due within one year</b>		-	-
		-----	-----
<b>Net current assets</b>		12,239	13,061
		-----	-----
<b>Total assets less current liabilities</b>		12,239	13,061
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>Net assets</b>		12,239	13,061
		=====	=====
<b>Funds:</b>			
<b>Unrestricted funds</b>			
General funds		12,239	13,061
Designated funds		-	-
		-----	-----
		12,239	13,061
<b>Restricted funds</b>		-	-
		-----	-----
<b>Total funds</b>		12,239	13,061
		=====	=====

The financial statements on pages 6 to 8 were approved and authorised for issue by the trustees and signed on their behalf by:

D Van Spall, Trustee

Dated: 15<sup>th</sup> May 2024



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**Notes forming part of the financial statements**  
**for the period ended 30 April 2024**

**1 Accounting policies**

**(a) Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

**(b) Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Investment income and gains are allocated to the appropriate fund.

**(c) Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

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(d) **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

(e) **Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Equipment over 5 years

**2 Tangible fixed assets**

	Equipment £	Total £
<b>Cost</b>		
Brought forward	-	-
Additions	199	199
Disposals	-	-
	-----	-----
<b>At 30 April 2024</b>	<b>199</b>	<b>199</b>
	=====	=====
<b>Depreciation</b>		
Brought forward	-	-
Charge for year	40	40
Disposals	-	-
	-----	-----
<b>At 30 April 2024</b>	<b>40</b>	<b>40</b>
	=====	=====
<b>Net book value</b>		
<b>At 30 April 2024</b>	<b>159</b>	<b>159</b>
	=====	=====
Brought forward	-	-
	-----	-----

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**3 Comparative for the statement of financial activities**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
<b>Incoming Resources</b>					
Incoming resources from charitable activities:					
Subscriptions & donations		4,854	-	-	4,854
Grants received		-	-	-	-
		-----	-----	-----	-----
<b>Total incoming resources</b>		4,854	-	-	4,854
		-----	-----	-----	-----
<b>Resources expended</b>					
Charitable activities		(7,824)	-	-	(7,824)
Depreciation		-	-	-	-
Governance costs		-	-	-	-
		-----	-----	-----	-----
<b>Total resources expended</b>		(7,824)	-	-	(7,824)
		-----	-----	-----	-----
<b>Net incoming resources / (resources expended)</b>		<b>(2,970)</b>	<b>-</b>	<b>-</b>	<b>(2,970)</b>