

The Special Lioness

FINANCIAL STATEMENTS

For the period 1st April 2022 to 31st March 2023

Charity Number 1187356

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The Trustees for The Special Lioness, are pleased to present their financial statements of the charity for the period 1st April 2022 to 31st March 2023

1. Reference and Administrative details of the Charity, its trustees and advisors.

Charity Name	The Special Lioness
Registered Charity No.	1187356
Registered Office and Operational address	Unit 1QA North Sands Business Centre Sunderland SR6 0QA
Trustees	Claire Stewart Chair Sarah Anne Hendricks Justine Miller Amy Howes
Independent Examiner	Julie Maxwell 11 Edith Street Jarrow NE32 5HS
Bankers	Lloyds Bank PO Box 1000 BX 1 1LT

2. Structure, governance and management

Governing documents

The organisation is a charitable incorporated organisation (CIO), registered on the 14th January 2020.

Appointment of Trustees

Trustees are appointed by existing trustees.

3. Financial Review

The total income for the year was £58,405. This income is allocated across respective funds on the accruals account. The net income across all funds is £58,405

The statement of assets and liabilities as at 31st March 2023 shows total funds carried forward of £26,062 comprising of £11,963 unrestricted funds, £14,099 Restricted Funds.

4. Public Benefit Statement

The trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. The annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users

5. Objectives and activities

Objectives

THE OBJECTS OF THE CIO ARE TO RELIEVE THE NEEDS OF CHILDREN WITH SPECIAL EDUCATIONAL NEEDS AND DISABILITIES BASED IN THE NORTH EAST OF ENGLAND AND THEIR PARENTS AND CARERS BY PROVIDING WEEKLY SUPPORT GROUPS AND HOLIDAY PLAY GROUPS FOR SOCIAL INTERACTION AND COMMUNICATION. NOTHING IN THIS CONSTITUTION SHALL AUTHORISE AN APPLICATION OF THE PROPERTY OF THE CIO FOR THE PURPOSES WHICH ARE NOT CHARITABLE IN ACCORDANCE WITH [SECTION 7 OF THE CHARITIES AND TRUSTEE INVESTMENT (SCOTLAND) ACT 2005] AND [SECTION 2 OF THE CHARITIES ACT (NORTHERN IRELAND) 2008].

Activities

The CIO provides a variety of activities in order to develop relationships and provide essential social opportunities. Safe Spaces where families can come and be themselves and receive support, advice and comfort and strength through non-judgmental atmosphere with likeminded parents and carers.

6. Statement of 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). In preparing those financial statements, the trustees are required to:

- o select suitable accounting policies and apply them consistently.
- o make judgements and estimates that are reasonable and prudent.
- o state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- o prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by the Board on: 1st December 2023

and are signed on their behalf by:

Claire Stewart – Trustee

Signature

On 1st December 2023

Independent Examiners Report to the Trustees

I report on the financial statements of The Special Lioness for the period 1st April 2022 to 31st March 2023, which are set out on pages 7 to 10

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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

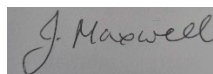
In connection with my examination, no matter has come to my attention:

(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 2011 Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.



Julie Maxwell MICB

Date: 07/12/2023

Income and Expenditure Account 2022 2023

Income	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Grants				
National Lottery - Community Fund		2,315	2,315	4,550
National Lottery - Equipment			0	1,445
Sunderland City Council	7,827		7,827	1,043
BISL		10,000	10,000	
Durham Com Wind Farm Grant	2,108	2,222	4,330	
Spice Hive Ltd		6,214	6,214	
From Charitable Activities	27,431		27,431	11,456
Other Income	288		288	0
Total Income	37,654	20,751	58,405	18,494
Expenditure				
Postage and Stationery	15	100	115	232
Play Group Materials	3,041	1,508	4,548	500
Marketing and Advertising	1,216	40	1,256	499
Activities	7,377	5,610	12,987	2,880
Subscriptions	995	24	1,019	452
Competition Prizes	0	661	661	86
Play Packs	0		0	432
Christmas Packs	0		0	837
Office Equipment and Furniture	2,399		2,399	397
Office Supplies	4,959		4,959	171
Travel and Expenses	4,052	540	4,592	4,134
Fundraising Expenses	5,440		5,440	590
Sundry Expenses	169		169	50
Meeting Refreshments	833	77	911	335
National Lottery Direct Expenditure	0		0	4,552
National Lottery equipment	0		0	1,446
Audit and Accountancy	150		150	
Depreciation	0		0	
Total Expenditure	30,645	8,560	39,206	17,593
Surplus/(deficit) for year	7,008	12,191	19,199	901
Adjustments	-865	865	0	0
Opening Reserves	5,820	1,043	6,863	5,962
Closing Reserves	11,963	14,099	26,062	6,863

Statement of Assets and Liabilities as of 31st March 2023

		2023	2022
ASSETS			
Fixed Assets			
Office equipment and IT	£4,278		
Office equipment and IT (depreciation)	£0		
	<hr/>		
Total Fixed Assets		£4,278	£0
Current Assets			
Trade Debtors	£0		
Lloyds Bank	£21,934		£6,863
Cash			
	<hr/>		
Total Current Assets		£21,934	£6,863
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TOTAL ASSETS		£26,212	£6,863
LIABILITIES			
Current Liabilities			
Trade Creditors	£150		
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Total Current Liabilities		£150	£0
TOTAL LIABILITIES		£150	£0
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TOTAL NET ASSETS		£26,062	£6,863
EQUITY			
Unrestricted Funds		£11,963	£5,820
Restricted Funds		£14,099	£1,043
TOTAL EQUITY		<u>£26,062</u>	<u>£6,863</u>

Signed on their behalf by:

Claire Stewart – Trustee

Signature

On 1st December 2023

1. Basis of Accounting

The accounts have been prepared using the accruals method. An audit is not required by the Charity's constitution and has not been requested by the Trustees.

2. Grants

The following funding was received during the period:

Grants	Unrestricted	Restricted	Total 2023
ESC LOTTERY FUND 0370450		£2,315	£2,315
BISL PL BISL PL (BGL)		£10,000	£10,000
COUNTY DURHAM COM WIND FARM GRANT		£2,222	£2,222
COUNTY DURHAM COM WIND FARM GRANT	£2,108		£2,108
SUNDERLAND CC COS 3502044363 K	£7,827		£7,827
SPACEHIVE LTD	£0	£6,214	£6,214
Total	£9,935	£20,751	£30,686

3. Trustee Expenses

4. Guarantee

There have been no guarantees given by The Special Lioness at 31st March 2023.

5. Debt

There is no debt outstanding which is owed by The Special Lioness and which is secured by an excess charge on any of the assets of The Special Lioness at 31st March 2023

6. Governing Document

The organisation is a Charitable Incorporated Organisation - Foundation registered on 14th January 2020 as a body corporate under part 11 of the Charities Act 2011.

7. Going Concern

We have big plans for the coming year and we have proven that we can adapt to the current climate and listen to what our families need and seeking support with and we endeavour to be the support they desperately need

8. Risks

The trustees have examined the major risks which the charity faces in relation to external factors, governance and management, internal operations and business. The trustees have considered the likelihood and the impact of risks, and continually review the systems in place to reduce those risks. The systems are being designed to provide reasonable assurance against material loss.

9. Depreciation

Depreciation has been calculated as a flat line based on 33.3%

10. Movement of Major Funds

	2022				2023
	Fund	Receipts	Payments	Adjustments	Fund
	Balances				balances
	b/fwd.				C/fwd.
	£	£	£	£	£
Restricted Funds					
Easter Playgroup	1,043	0	1,214	171	0
County Durham Wind Farm		2,222	284		1,938
BISL		10,000	1,191		8,809
ESC Lottery		2,315	3,009	694	0
Space hive Ltd		6,214	2,862		3,352
Total	1,043	20,751	8,560	865	14,099
Unrestricted Funds					
General Funds	5,820	37,654	30,645	-865	11,963
Total Funds	6,863	58,405	39,206	0	26,062