

# PlayforStrays

Northern Ireland · Charity number 107276

## Details

Status	Received
Registered	2019-04-10
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Browndod Road Doagh Bt39 0sy BT39 0SY
Phone	07716262825
Email	<a href="mailto:info@playforstrays.org.uk">info@playforstrays.org.uk</a>
Website	<a href="http://www.playforstrays.org.uk">www.playforstrays.org.uk</a>

## Activities

**Purposes:** The Organisation is established to: 1. To promote and encourage animal welfare, kindness and support by assisting other animal charitable projects for the relief of animals which are in distress, suffering, or in need of sanctuary or veterinary treatment and ancillary care to the foregoing and support any such charitable project in the area of benefit. 2. To educate the public on the proper care of animals, their welfare and about the prevention of cruelty to animals to include but not limited to empathy, compassion and cultural differences of the same, especially those that are stray, abandoned or within rescue environs. 3. To promote and instil humane behaviour towards animals, their well-being and protection by assisting in the provision of support to animals owned by people who are in need, homeless, vulnerably housed and other vulnerable groups based on their social and economic standing.

**What the charity does:** The advancement of animal welfare

**How the charity works:** Advice/advocacy/information,Animal welfare,General charitable purposes,Overseas aid/famine relief,Relief of poverty,Volunteer development

**Who the charity helps:** General public,Homelessness,Unemployed/low income,Volunteers

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,962	£11,247	£0	0

## Trustees

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Name	Role	Appointed
Miss Karen Smith		
Mr David Foster		
Ms Andrea Foster		

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**PlayforStrays**

Northern Ireland - Charity number 107276

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# Accounts

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## Section A

## Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestrict	Restrict	Endowme	Total this	Total last
			ed funds	d income funds	nt funds	year	year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
	Voluntary income	3	-	-	-	-	-
	Activities for generating funds		7,962	-	-	7,962	7,060
	Investment income		-	-	-	-	-
<b>Incoming resources from charitable activities</b>							
	Other incoming resources		-	-	-	-	-
	<b>Total incoming resources</b>		7,962	-	-	7,962	7,060
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
	Costs of generating voluntary income	3	-	-	-	-	-
	Fundraising trading costs		862	-	-	862	613
	Investment management costs		-	-	-	-	-
	<b>Charitable activities</b>	4	7,485	-	-	7,485	11,496
	<b>Governance costs</b>	4	2,900	-	-	2,900	1,913
	<b>Other resources expended</b>	5	-	-	-	-	-
	<b>Total resources expended</b>		11,247	-	-	11,247	14,022
	<b>Net incoming/(outgoing) resources before transfers</b>		-3,285	-	-	-3,285	-6,962
<b>Gross transfers between funds</b>							
	<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		-3,285	-	-	-3,285	-6,962

**Other recognised gains/(losses)**

Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Gains and losses on investment assets	-	-	-	-	-
<b><i>Net movement in funds</i></b>	-3,285	-	-	-3,285	-6,962
<b>Total funds brought forward</b>	7,308	-	-	7,308	14270
<b><i>Total funds carried forward</i></b>	4,023	-	-	4,023	7,308

## Section B Balance sheet

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Tangible assets (Note 8)	8	2,904	-	-	2,904	6,457
Investments		-	-	-	-	-
<b>Total fixed assets</b>		2,904	-	-	2,904	6,457
<b>Current assets</b>						
Stock and work in progress		-	-	-	-	-
Debtors (Note 9) (Short term) investments		-	-	-	-	-
Cash at bank and in hand		1,420	-	-	1,420	1,101
<b>Total current assets</b>		1,420	-	-	1,420	1,101
<b>Creditors: amounts falling due within one year (Note 10)</b>	10	300	-	-	300	250
<b>Net current assets/(liabilities)</b>		1,120	-	-	1,120	851
<b>Total assets less current liabilities</b>		4,023	-	-	4,023	7,308

**Creditors: amounts falling due after one year (Note 10)**

-	-	-	-	-
-	-	-	-	-

**Provisions for liabilities and charges**

**Net assets**

4,023	-	-	4,023	7,308
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**Funds of the Charity**

**Unrestricted funds**

4,023			4,023	7,308
-			-	-

**Restricted income funds**

	-		-	-
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**Endowment funds**

		-	-	-
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**Total funds**

4,023	-	-	4,023	7,308
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Signature

Date of approval

David Foster

18/01/2025

**Note 3****Analysis of incoming resources**

Analysis	This year	Last year
	£	£
Voluntary income		
Donations from members of the public	7,962	19,911
	-	-
<b>Total</b>	<b>7,962</b>	<b>19,911</b>

Activities for generating funds		
Costs of raising donations	862	3,889
	-	-
<b>Total</b>	<b>862</b>	<b>3,889</b>

**Note 4****Analysis of resources expended**

Analysis	This year	Last year
	£	£
Costs of generating voluntary income		
	862	-
<b>Total</b>	<b>-</b>	<b>-</b>

Fundraising trading costs		
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

Investment management costs		
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<b>Charitable activities</b>	Animal products/vet fees	3,931	8,272
	Depreciation and other	3,554	0
	<b>Total</b>	<b>7,485</b>	<b>8,272</b>

<b>Governance costs</b>	Legal & professional costs	2,900	4,142
	<b>Total</b>	<b>2,900</b>	<b>4,142</b>

### Note 5 Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Fundraising costs	-			-
Insurance			-	-
Other support costs	-	-	-	-
Legal & professional		-	-	-
	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Note 6 Details of certain items of expenditure

#### 6.1 Trustee expenses

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

	This year	Last year
Number of trustees who were paid expenses	0	0
Nature of the expenses	0	0
Total amount paid	0	0

#### 6.2 Fees for examination or audit of the accounts

Independent examiners or auditors fees for services (of the nature of advice, consultancy, accountancy services) paid to the independent

	This year £	Last year £
Independent examiners or auditors fees for services (of the nature of advice, consultancy, accountancy services) paid to the independent	200	200

### Note 7 Paid employees

#### 7.1 Staff Costs

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-

Pension costs	-	-
<b>Total staff costs</b>	-	-

7.2 Average number of full-time equivalent employees in the year	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

The parts of the charity in which the employees work

**7.3 Defined contribution pension scheme**

Brief details of the scheme **N/A**

	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

**Note 8****Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	8,095	6,120	-	14,215
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	8,095	6,120	-	14,215

**8.2 Accumulated depreciation and impairment provisions**

Basis	SL	SL	SL	SL	SL
Rate			4 years	4 years	

Balance brought forward	0	0	4,698	3,060	-	7,758
Depreciation charge for year	0	0	2,024	1,530	-	3,554
Impairment provisions	0	0	-	-	-	0
Revaluations	0	0	-	-	-	0
Disposals	0	0	-	-	-	0
Transfers*	0	0	-	-	-	0
Balance carried forward	0	0	6,722	4,590	-	11,312

**8.3 Net book value**

Brought forward	-	-	3,397	3,060	-	6,457
Carried forward	-	-	1,373	1,530	-	2,903

## 8.4 Revaluation

### Note 9

### Debtors and prepayments

#### Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 10**

**Creditors and accruals**

**10.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	200	200	-	-
<b>Total</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>-</b>

**10.2 Security over assets**

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	<b>2025</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>	7,962	7,060	19,911
<b>Cost of Sales</b>			
Purchases	2,599	6,650	1,649
Other direct costs	3,554	3553.7475	569
	<u>6,153</u>	<u>10,204</u>	<u>2,218</u>
<b>Gross loss</b>	<u>1,809</u>	<u>-3,144</u>	<u>17,693</u>
<b>Administrative expenses</b>			
Staff training and welfare	-	0	-
Travel and subsistence	-	0	-
Motor expenses	1,332	1,292	2,243
Telephone and fax	854	363.27	416
Stationery and printing	-	250	-
Insurance	281	1,373	4227
Repairs and maintenance	2,569	340	75
Depreciation	-	0	3554
Donations	-	0	1671
Bank fees	8	0	0
Accountancy fees	50	200	200
Advertising and PR	-	0	1699
Other legal and professional	-	0	-
	<u>5,094</u>	<u>3,818</u>	<u>14,085</u>
<b>Surplus of income over expenditure</b>			
Profit/ (loss) on ordinary activities before taxation	<u>-3,285</u>	<u>-6,962</u>	<u>3,608</u>

**PlayforStrays**

Northern Ireland - Charity number 107276

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# Accounts

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Charity Registration No. 107276 (Northern Ireland)

PLAYFORSTRAYS  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024

PLAYFORSTRAYS  
ANNUAL REPORT AND UNAUDITED ACCOUNTS

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PLAYFORSTRAYS  
CHARITY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2024

<b>Director</b>	David Foster
<b>Charity Number</b>	107276 (Northern Ireland)
<b>Accountants</b>	DJB Accounting Ltd 34 Knockmoyle Drive Greystone Road Antrim BT41 1HE

PLAYFORSTRAYS  
(CHARITY NO: 107276 NORTHERN IRELAND)  
DIRECTOR'S REPORT

The trustees present their report and accounts for the year ended 31 March 2024.

**Trustees**

David Foster (Chairman)  
Andrea Foster (Honorary Treasurer)  
Karen Smith (Honorary Secretary)

All officers held office during the whole of the period.

**Statement of members' responsibilities**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2024. The Trustees have adopted the provisions of 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). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the profit or loss of the company for that period. In preparing these accounts, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

**OBJECTIVES AND ACTIVITIES**

**Objectives**

PlayforStrays has been established to:

1. Promote and encourage animal welfare, kindness and support by assisting other animal charitable projects for the relief of animals which are in distress, suffering or in need of sanctuary or veterinary treatment and ancillary care to the foregoing and support any such charitable project in area of benefit.
2. Educate the public on the proper care of animals, their welfare and about the prevention of cruelty to animals to include by not limited to empathy, compassion and cultural differences of the same, especially those that are stray, abandoned or within rescue environs.
3. Promote and instil humane behaviour towards animals, their well-being and protection by assisting in the provision of support to animals owned by people who are in need, homeless, vulnerably housed and other vulnerable groups based on their social and economic standing.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes and unincorporated company.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

Not applicable; unincorporated charity set up on 02<sup>nd</sup> April 2019.

**Registered Charity Number**

107276

**Registered Office**

42 Caulside Park,  
Antrim  
BT41 2DR

**Trustees**

David Foster (Chairman)	Appointed 02/04/2019
Andrea Foster (Honorary Treasurer)	Appointed 02/04/2019
Karen Smith (Honorary Secretary)	Appointed 02/04/2019

**Company secretary**

Karen Smith

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

DJB Accounting Ltd  
34 Knockmoyle Drive  
Antrim  
BT41 1HE

Signed on behalf of the trustees



.....  
David Foster Trustee

Approved by the board on: 31 January 2025

PLAYFORSTRAYS  
INDEPENDENT EXAMINER'S REPORT

**Independent examiner's report to the director of PlayforStrays on the preparation of the unaudited statutory accounts for the year ended 31 March 2024.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PlayforStrays for the year ended 31 March 2024 as set out on pages 8 – 12 from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of PlayforStrays, as a body, in accordance with the terms of our engagement letter dated 1 October 2022.

Having satisfied myself that the charity is not subject to audit and is eligible for an independent examination, it is my responsibility to:

- A. Examine the accounts under Section 65 of the Charities Act
- B. Follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- C. State whether particular matters have come to my attention

**Basis of the independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of an unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. The accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounting records do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

It is your duty to ensure that PlayforStrays has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PlayforStrays. You consider that PlayforStrays is exempt from the statutory audit requirement for the year.

*David Blair CPFA*

DJB Accounting Ltd  
34 Knockmoyle Drive  
Greystone Road  
Antrim  
BT41 1HE

31 January 2025

PLAYFORSTRAYS  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

## Section A Statement of financial activities

Recommended categories by activity	Details of own analysis	Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£ F01	£ F02	£ F03	£ F04	£ F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>			-	-	-	-	-
Voluntary income		3	7,060	-	-	7,060	19,911
Activities for generating funds			-	-	-	-	-
Investment income			-	-	-	-	-
<b>Incoming resources from charitable activities</b>			-	-	-	-	-
<b>Other incoming resources</b>			-	-	-	-	-
<b><i>Total incoming resources</i></b>			7,060	-	-	7,060	19,911
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>			-	-	-	-	-
Costs of generating voluntary income		3	613	-	-	613	3,889
Fundraising trading costs			-	-	-	-	-
Investment management costs			-	-	-	-	-
<b>Charitable activities</b>		4	11,496	-	-	11,496	8,272
<b>Governance costs</b>		4	1,913	-	-	1,913	4,142
<b>Other resources expended</b>			-	-	-	-	-
<b><i>Total resources expended</i></b>			14,022	-	-	14,022	16,303
<b><i>Net incoming/(outgoing) resources before transfers</i></b>			-6,962	-	-	-6,962	3,608
<b>Gross transfers between funds</b>			-	-	-	-	-

***Net incoming/(outgoing) resources  
before other recognised  
gains/(losses)***

-6,962	-	-	-6,962	3,608
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**Other recognised gains/(losses)**

Gains and losses on revaluation of fixed assets for the charity's own use

-	-	-	-	-
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Gains and losses on investment assets

-	-	-	-	-
---	---	---	---	---

***Net movement in funds***

-6,962	-	-	-6,962	3,608
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**Total funds brought forward**

14,270	-	-	14,270	10662
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***Total funds carried forward***

7,308	-	-	7,308	14,270
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PLAYFORSTRAYS  
BALANCE SHEET  
AS AT 31 MARCH 2024

**Section B Balance sheet**

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
<b>Tangible assets (Note 8)</b>	8	6,457	-	-	6,457	10,011
		-	-	-	-	-
<b>Investments</b>		-	-	-	-	-
<i><b>Total fixed assets</b></i>		6,457	-	-	6,457	10,011
<b>Current assets</b>						
<b>Stock and work in progress</b>		-	-	-	-	-
<b>Debtors (Note 9)</b>		-	-	-	-	-
<b>(Short term) investments</b>		-	-	-	-	-
<b>Cash at bank and in hand</b>		1,101	-	-	1,101	4,459
<i><b>Total current assets</b></i>		1,101	-	-	1,101	4,459
<b>Creditors: amounts falling due within one year (Note 10)</b>	10	250	-	-	250	200
<i><b>Net current assets/(liabilities)</b></i>		851	-	-	851	4,259
<i><b>Total assets less current liabilities</b></i>		7,308	-	-	7,308	14,270
<b>Creditors: amounts falling due after one year (Note 10)</b>		-	-	-	-	-

<b>Provisions for liabilities and charges</b>	-	-	-	-	-
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<b>Net assets</b>	7,308	-	-	7,308	14,270
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**Funds of the Charity**

<b>Unrestricted funds</b>	7,308			7,308	14,270
	-			-	-
<b>Restricted income funds</b>		-		-	-
<b>Endowment funds</b>			-	-	-
<b>Total funds</b>	7,308	-	-	7,308	14,270

Signature	Date of approval
David Foster	31/01/2025

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- A. Ensuring that the charity keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006
- B. Preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2025 and were signed on its behalf by



David Foster  
Director

Charity Registration No. 107276

PLAYFORSTRAYS  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2024

**Overview of PlayforStrays**

PlayforStrays is a unincorporated charity, registered in Northern Ireland, registration number 107276.

PlayforStrays is an unincorporated association not registered with either Companies House or HMRC, nor is it required to be.

PlayforStrays is registered with the Charity Commission Northern Ireland with charity number 107276.

**Section C**

**Notes to the accounts**

Note 1 **Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

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**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

## Note 2 Accounting policies

### INCOMING RESOURCES

**Recognition of incoming resources** These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure** Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations** Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

**Tax reclaims on donations and gifts** Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

**Contractual income and performance related grants** This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind** Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**Donated services and facilities** These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help** The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment income** This is included in the accounts when receivable.

**Investment gains and losses** This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### EXPENDITURE AND LIABILITIES

**Liability recognition** Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance costs** Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with performance conditions** Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

**Grants payable without performance conditions** These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**Support Costs** Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

### ASSETS

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Note 3****Analysis of incoming resources**

	Analysis	This year £	Last year £
<b>Voluntary income</b>	Donations from members of the public	7,060	19,911
		-	-
	<b>Total</b>	7,060	19,911
<b>Activities for generating funds</b>	Costs of raising donations	613	3,889
		-	-
	<b>Total</b>	613	3,889

**Note 4****Analysis of resources expended**

	Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Animal products/vet fees	7,942	4,718
	Depreciation and other	3,554	3,554
	<b>Total</b>	11,496	8,272

<b>Governance costs</b>	Legal & professional costs	1,913	4,142
	<b>Total</b>	<b>1,913</b>	<b>4,142</b>

**Note 5 Support Costs**

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Fundraising costs	613			613
Insurance			1,373	1,373
Other support costs	340	10,691		11,031
Legal & professional		805	200	1,005
	-	-	-	-
<b>Total</b>	<b>953</b>	<b>11,496</b>	<b>1,573</b>	<b>14,022</b>

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0
0	0
£0	£0

**6.2 Fees for examination or audit of the accounts**

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
200	200

**Note 7 Paid employees**

**7.1 Staff Costs**

Gross wages, salaries and benefits in kind

Employer's National Insurance costs

This year £	Last year £
-	-
-	-

Pension costs	-	-
<b>Total staff costs</b>	-	-

<b>7.2 Average number of full-time equivalent employees in the year</b>	<b>This year Number</b>	<b>Last year Number</b>
<b>Fundraising</b>	-	-
<b>Charitable Activities</b>	-	-
<b>Governance</b>	-	-
<b>Other</b>	-	-
<b>Total</b>	-	-

The parts of the charity in which the employees work

### 7.3 Defined contribution pension scheme

Brief details of the scheme	N/A	
	<b>This year £</b>	<b>Last year £</b>
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

## Note 8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

### 8.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	8,095	6,120	-	14,215
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-

Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	8,095	6,120	-	14,215

### 8.2 Accumulated depreciation and impairment provisions

<b>Basis</b>	SL	SL	SL	SL	SL
<b>Rate</b>			4 years	4 years	

Balance brought forward	0	0	2,674	1,530	-	4,204
Depreciation charge for year	0	0	2,024	1,530	-	3,554
Impairment provisions	0	0	-	-	-	0
Revaluations	0	0	-	-	-	0
Disposals	0	0	-	-	-	0
Transfers*	0	0	-	-	-	0
Balance carried forward	0	0	4,698	3,060	-	7,758

### 8.3 Net book value

Brought forward	-	-	5,421	4,590	-	10,011
Carried forward	-	-	3,397	3,060	-	6,457

### 8.4 Revaluation

#### Note 9

#### Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and	-	-	-	-

associated undertakings				
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

## Note 10

### Creditors and accruals

#### 10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	200	200	-	-
<b>Total</b>	200	200	-	-

#### 10.2 Security over assets

--

PLAYFORSTRAYS  
 DETAILED PROFIT AND LOSS ACCOUNT  
 FOR THE YEAR ENDED 31 MARCH 2024

*This schedule does not form part of the statutory accounts.*

	<b>2024</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations and legacies</b>	7,060	19,911	18,862
<b>Cost of Sales</b>			
Purchases	6,650	1,649	1,132
Other direct costs	3,554	569	773
	<u>10,204</u>	<u>2,218</u>	<u>1,905</u>
<b>Gross loss</b>	<u>-3,144</u>	<u>17,693</u>	<u>16,957</u>
<b>Administrative expenses</b>			
Staff training and welfare	-	-	515
Travel and subsistence	-	-	702
Motor expenses	1,292	2,243	1,890
Telephone and fax	363	416	597
Stationery and printing	250	-	584
Insurance	1,373	4,227	647
Repairs and maintenance	340	75	-
Depreciation	-	3,554	650
Donations	-	1,671	-
Accountancy fees	200	200	150
Advertising and PR	-	1,699	301
Other legal and professional	-	-	259
	<u>3,818</u>	<u>14,085</u>	<u>6,295</u>
<b>Surplus of income over expenditure</b>			
Profit/ (loss) on ordinary activities before taxation	<u>-6,962</u>	<u>3,608</u>	<u>10,662</u>

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**PlayforStrays**

Northern Ireland - Charity number 107276

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# Annual report

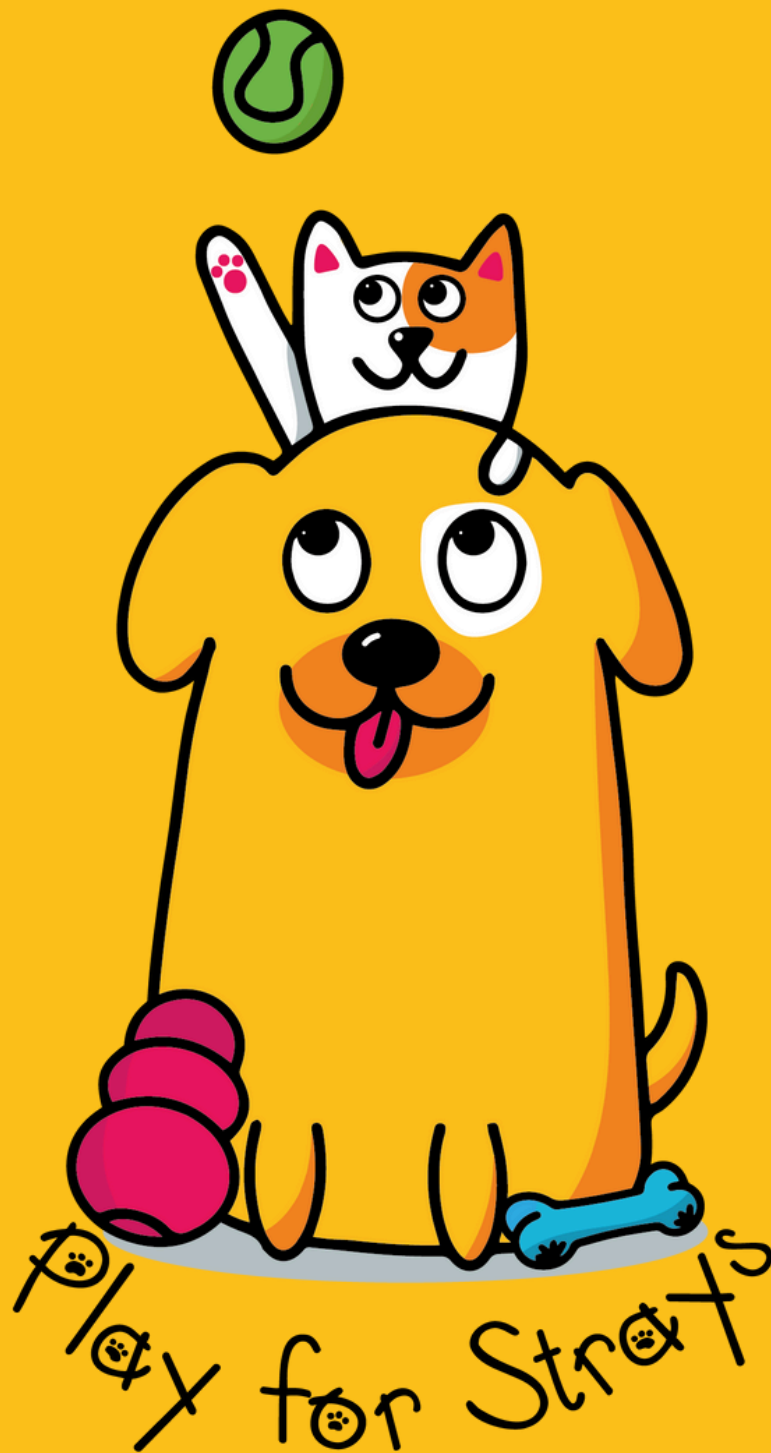
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01 April 2023 -  
31 March 2024

PlayforStrays

# Trustee Annual Report





## Annual Report

01st April 2023 - 31st March 2024

Northern Ireland Charity Number: 107276



**In preparing this report the Trustees of PlayforStrays have had due regard for the guidance on public benefit from the Northern Ireland Charity Commission and other documentation produced by the Commission and are of the view that the charity is operating in full compliance with its duties.**



## Who we are

## What we do

PlayforStrays is a small, but dynamic, team that brings toys, food and other necessary items to rescue's in need. Our reach is global, but our focus is Northern Ireland.

A home based charity in Co Antrim we strive to assist animals in need, be they in rescue, with their owners in a struggling home environment, or pets of the vulnerably housed.

PlayforStrays was incepted in September 2018 and are non-profit in our approach. All donations, physical or monetary, goes towards our charitable mission, purposes and objectives.

### **Charity Name**

PlayforStrays

### **Registration #**

107276

### **Contact Address**

42 Caulside Park, Newpark, ANTRIM, BT41 2DR

### **Trustees:**

David Foster  
Andrea Foster  
Karen Smith

### **Independent Examiner**

DJB Accounting Ltd  
34 Knockmoyle Drive  
Antrim  
BT41 1HE

# Our impact at a glance

**40,797**

Kg's of food donated

**3,185**

Toys donated

**25**

Individual Rescue's Helped

"PlayforStrays has stopped us from closing our doors for good."

Founder of Malamute Sanctuary



Outside of Northern Ireland PlayforStrays donated to rescue's in Ireland, Panama & Ukraine



# Further Achievements

## 01

Over 40 tonnes of pet items have been donated to rescue's, the vulnerably housed and pet-food banks. 1,000's of animals and people are benefiting

## 02

All 3 Pet Food Banks in Northern Ireland are now being assisted by PlayforStrays. Keeping animals with their families and stopping them ending in rescue to begin with.

## 03

Our outreach nights are feeding even more pets of the vulnerably housed in Belfast, and we are now assisting in caring for their animals if they are hospitalised or imprisoned.

## 04

PlayforStrays now works directly with most major pet-food retailers in Northern Ireland and is the only registered charity working with the largest pet food importer in Ireland.



PlayforStrays continues to encourage animal welfare, kindness and support to those we meet throughout the rescue and homeless networks.

To ensure that we keep meeting our objectives, members of the public have been encouraged to keep empathy and compassion at the forefront of their mind's, especially when they speak with us about abandonment or rehoming of pets.

PlayforStrays has further met it's objectives to support the animals of those in need, homeless, or vulnerably housed by ensuring a monthly physical presence in Belfast, and online presence as and when required.

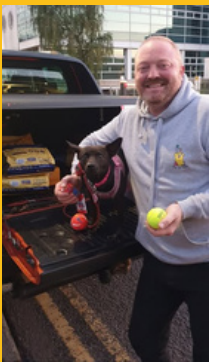


The Trustees Report was approved by the Board of Trustees

*D. Foster*

Mr David Foster  
Chairman

# Our Year in pictures



**PlayforStrays**

Northern Ireland - Charity number 107276

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# Annual return

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PLAYFORSTRAYS  
INDEPENDENT EXAMINER'S REPORT

**Independent examiner's report to the director of PlayforStrays on the preparation of the unaudited statutory accounts for the year ended 31 March 2024.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PlayforStrays for the year ended 31 March 2024 as set out on pages 8 – 12 from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of PlayforStrays, as a body, in accordance with the terms of our engagement letter dated 1 October 2022.

Having satisfied myself that the charity is not subject to audit and is eligible for an independent examination, it is my responsibility to:

- A. Examine the accounts under Section 65 of the Charities Act
- B. Follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- C. State whether particular matters have come to my attention

**Basis of the independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of an unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. The accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounting records do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

It is your duty to ensure that PlayforStrays has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PlayforStrays. You consider that PlayforStrays is exempt from the statutory audit requirement for the year.

*David Blair CPFA*

DJB Accounting Ltd  
34 Knockmoyle Drive  
Greystone Road  
Antrim  
BT41 1HE

31 January 2025

**PlayforStrays**

Northern Ireland - Charity number 107276

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# Accounts

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Charity Registration No. 107276 (Northern Ireland)

PLAYFORSTRAYS  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023

PLAYFORSTRAYS  
ANNUAL REPORT AND UNAUDITED ACCOUNTS

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PLAYFORSTRAYS  
CHARITY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2023

<b>Director</b>	David Foster
<b>Charity Number</b>	107276 (Northern Ireland)
<b>Accountants</b>	DJB Accounting Ltd 34 Knockmoyle Drive Greystone Road Antrim BT41 1HE

PLAYFORSTRAYS  
(CHARITY NO: 107276 NORTHERN IRELAND)  
DIRECTOR'S REPORT

The trustees present their report and accounts for the year ended 31 March 2023.

**Trustees**

David Foster (Chairman)  
Andrea Foster (Honorary Treasurer)  
Karen Smith (Honorary Secretary)

All officers held office during the whole of the period.

**Statement of members' responsibilities**

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31<sup>st</sup> March 2023. The Trustees have adopted the provisions of 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). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the profit or loss of the company for that period. In preparing these accounts, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

**OBJECTIVES AND ACTIVITIES**

**Objectives**

PlayforStrays has been established to:

1. Promote and encourage animal welfare, kindness and support by assisting other animal charitable projects for the relief of animals which are in distress, suffering or in need of sanctuary or veterinary treatment and ancillary care to the foregoing and support any such charitable project in area of benefit.
2. Educate the public on the proper care of animals, their welfare and about the prevention of cruelty to animals to include by not limited to empathy, compassion and cultural differences of the same, especially those that are stray, abandoned or within rescue environs.
3. Promote and instil humane behaviour towards animals, their well-being and protection by assisting in the provision of support to animals owned by people who are in need, homeless, vulnerably housed and other vulnerable groups based on their social and economic standing.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes and unincorporated company.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number**

Not applicable; unincorporated charity set up on 02<sup>nd</sup> April 2019.

**Registered Charity Number**

107276

**Registered Office**

42 Caulside Park,  
Antrim  
BT41 2DR

**Trustees**

David Foster (Chairman)	Appointed 02/04/2019
Andrea Foster (Honorary Treasurer)	Appointed 02/04/2019
Karen Smith (Honorary Secretary)	Appointed 02/04/2019

**Company secretary**

Karen Smith

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

DJB Accounting Ltd  
34 Knockmoyle Drive  
Antrim  
BT41 1HE

Signed on behalf of the trustees



.....  
David Foster Trustee

Approved by the board on: 31 January 2024

PLAYFORSTRAYS  
INDEPENDENT EXAMINER'S REPORT

**Independent examiner's report to the director of PlayforStrays on the preparation of the unaudited statutory accounts for the year ended 31 March 2023.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PlayforStrays for the year ended 31 March 2023 as set out on pages 8 – 12 from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of PlayforStrays, as a body, in accordance with the terms of our engagement letter dated 1 October 2022.

Having satisfied myself that the charity is not subject to audit and is eligible for an independent examination, it is my responsibility to:

- A. Examine the accounts under Section 65 of the Charities Act
- B. Follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- C. State whether particular matters have come to my attention

**Basis of the independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of an unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. The accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounting records do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

It is your duty to ensure that PlayforStrays has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PlayforStrays. You consider that PlayforStrays is exempt from the statutory audit requirement for the year.

*David Blair CPFA*

DJB Accounting Ltd  
34 Knockmoyle Drive  
Greystone Road  
Antrim  
BT41 1HE

31 January 2024

PLAYFORSTRAYS  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

**Section A** **Statement of financial activities**

Recommended categories by activity	Details of own analysis	Note	Restrict ed			Total this year	Total last year
			Unrestrict ed funds	income funds	Endowm ent funds		
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>							
<b>Incoming resources from generated funds</b>							
	Voluntary income	3	19,911	-	-	19,911	18,862
	Activities for generating funds		-	-	-	-	-
	Investment income		-	-	-	-	-
<b>Incoming resources from charitable activities</b>							
	Other incoming resources		-	-	-	-	-
<b>Total incoming resources</b>			19,911	-	-	19,911	18,862
<b>Resources expended (Notes 4-8)</b>							
<b>Costs of Generating Funds</b>							
	Costs of generating voluntary income	3	3,889	-	-	3,889	1,905
	Fundraising trading costs		-	-	-	-	-
	Investment management costs		-	-	-	-	-
	<b>Charitable activities</b>	4	8,272	-	-	8,272	2,478
	<b>Governance costs</b>	4	4,142	-	-	4,142	3,817
	Other resources expended		-	-	-	-	-
<b>Total resources expended</b>			16,303	-	-	16,303	8,200
<b>Net incoming/(outgoing) resources before transfers</b>			3,608	-	-	3,608	10,662
<b>Gross transfers between funds</b>							
			-	-	-	-	-

<b><i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i></b>	3,608	-	-	3,608	10,662
<b>Other recognised gains/(losses)</b>					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Gains and losses on investment assets	-	-	-	-	-
<b><i>Net movement in funds</i></b>	3,608	-	-	3,608	10,662
<b>Total funds brought forward</b>	10,662	-	-	10,662	
<b><i>Total funds carried forward</i></b>	14,270	-	-	14,270	10,662

PLAYFORSTRAYS  
BALANCE SHEET  
AS AT 31 MARCH 2023

**Section B Balance sheet**

	Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
<b>Tangible assets (Note 8)</b>	8	10,011	-	-	10,011	2,067
		-	-	-	-	-
<b>Investments</b>		-	-	-	-	-
<b>Total fixed assets</b>		10,011	-	-	10,011	2,067
<b>Current assets</b>						
<b>Stock and work in progress</b>		-	-	-	-	-
<b>Debtors (Note 9) (Short term) investments</b>		-	-	-	-	-
<b>Cash at bank and in hand</b>		4,459	-	-	4,459	8,745
<b>Total current assets</b>		4,459	-	-	4,459	8,745
<b>Creditors: amounts falling due within one year (Note 10)</b>	10	200	-	-	200	150
<b>Net current assets/(liabilities)</b>		4,259	-	-	4,259	8,595
<b>Total assets less current liabilities</b>		14,270	-	-	14,270	10,662
<b>Creditors: amounts falling due after one year (Note 10)</b>		-	-	-	-	-
<b>Provisions for liabilities and charges</b>		-	-	-	-	-
<b>Net assets</b>		14,270	-	-	14,270	10,662

## Funds of the Charity

<b>Unrestricted funds</b>	14,270		14,270	10,662
	-		-	-
<b>Restricted income funds</b>		-	-	-
<b>Endowment funds</b>			-	-
<b>Total funds</b>	14,270	-	-	14,270
				10,662

Signature	Date of approval
David Foster	31/01/2024

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for:

- A. Ensuring that the charity keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006
- B. Preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2023 and were signed on its behalf by



David Foster  
Director

Charity Registration No. 107276

PLAYFORSTRAYS  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023

**Overview of PlayforStrays**

PlayforStrays is a unincorporated charity, registered in Northern Ireland, registration number 107276.

PlayforStrays is an unincorporated association not registered with either Companies House or HMRC, nor is it required to be.

PlayforStrays is registered with the Charity Commission Northern Ireland with charity number 107276.

**Section C**

**Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\*  Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

---

**1.3 Changes to previous accounts**

No changes have been made to accounts for previous years.

**Note 2 Accounting policies**

**INCOMING RESOURCES**

**Recognition of incoming**

These are included in the Statement of Financial Activities (SoFA) when:

<b>resources</b>	<ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## **EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

## **ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
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**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Stocks and work in progress**

These are valued at the lower of cost or market value.

**Note 3****Analysis of incoming resources**

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Voluntary income</b>	Donations from members of the public	19,911	18,862
		-	-
	<b>Total</b>	19,911	18,862
<b>Activities for generating funds</b>	Costs of raising donations	3,889	1,905
		-	-
	<b>Total</b>	3,889	1,905

**Note 4****Analysis of resources expended**

	<b>Analysis</b>	<b>This year £</b>	<b>Last year £</b>
<b>Costs of generating voluntary income</b>		-	-
	<b>Total</b>	-	-
<b>Fundraising trading costs</b>		-	-
	<b>Total</b>	-	-
<b>Investment management costs</b>		-	-
	<b>Total</b>	-	-
<b>Charitable activities</b>	Insurance	4,227	647
	Other charitable expenses	4,045	1,831
	<b>Total</b>	8,272	2,478

<b>Governance costs</b>	Legal & professional costs	4,142	3,817
	<b>Total</b>	<b>4,142</b>	<b>3,817</b>

### Note 5 Support Costs

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Fundraising costs	3,889	-	-	3,889
Insurance	-	4,227	-	4,227
Other support costs	-	4,045	-	4,045
Legal & professional	-	-	4,142	4,142
	-	-	-	-
<b>Total</b>	<b>3,889</b>	<b>8,272</b>	<b>4,142</b>	<b>16,303</b>

### Note 6 Details of certain items of expenditure

#### 6.1 Trustee expenses

	This year	Last year
Number of trustees who were paid expenses	0	0
Nature of the expenses	0	0
Total amount paid	£0	£0

#### 6.2 Fees for examination or audit of the accounts

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	200	150
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

**Note 7** **Paid employees**

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
<b>Total staff costs</b>	-	-

**7.2 Average number of full-time equivalent employees in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	-	-
<b>Total</b>	-	-

**7.3 Defined contribution pension scheme**

Brief details of the scheme

N/A
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	This year £	Last year £
The costs of the scheme to the charity for the year	0	0
The amount of any contributions outstanding at the year end	0	0
The amount of any contributions prepaid at the year end	0	0

**Note 8** **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**8.1 Cost or valuation**

Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
£	£	£	£	£	£

Balance brought forward	-	-	2,717	-	-	2,717
Additions	-	-	5,378	6,120	-	11,498
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	8,095	6,120	-	14,215

### 8.2 Accumulated depreciation and impairment provisions

<b>Basis</b>	SL	SL	SL	SL	SL
<b>Rate</b>			4 years	4 years	

Balance brought forward	-	-	650	-	-	650
Depreciation charge for year	-	-	2,024	1,530	-	3,554
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
Balance carried forward	-	-	2,674	1,530	-	4,204

### 8.3 Net book value

Brought forward	-	-	2,067	-	-	2,067
Carried forward	-	-	5,421	4,590	-	10,011

### 8.4 Revaluation

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## Note 9

## Debtors and prepayments

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	-	-	-	-

## Note 10 Creditors and accruals

### 10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	200	150	-	-
<b>Total</b>	200	150	-	-

### 10.2 Security over assets

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PLAYFORSTRAYS  
 DETAILED PROFIT AND LOSS ACCOUNT  
 FOR THE YEAR ENDED 31 MARCH 2023

*This schedule does not form part of the statutory accounts.*

	<b>2023</b>	<b>2022</b>
	£	£
<b>Donations and legacies</b>	19,911	18,862
<b>Cost of Sales</b>		
Purchases	1,649	1,132
Other direct costs	569	773
	2,218	1,905
<b>Gross loss</b>	17,693	16,957
<b>Administrative expenses</b>		
Staff training and welfare	-	515
Travel and subsistence	-	702
Motor expenses	2,243	1,890
Telephone and fax	416	597
Stationery and printing	-	584
Insurance	4,227	647
Repairs and maintenance	75	-
Depreciation	3,554	650
Donations	1,671	-
Accountancy fees	200	150
Advertising and PR	1,699	301
Other legal and professional	-	259
	14,085	6,295
<b>Surplus of income over expenditure</b>		
Profit on ordinary activities before taxation	3,608	10,662
	3,608	10,662

**PlayforStrays**

Northern Ireland - Charity number 107276

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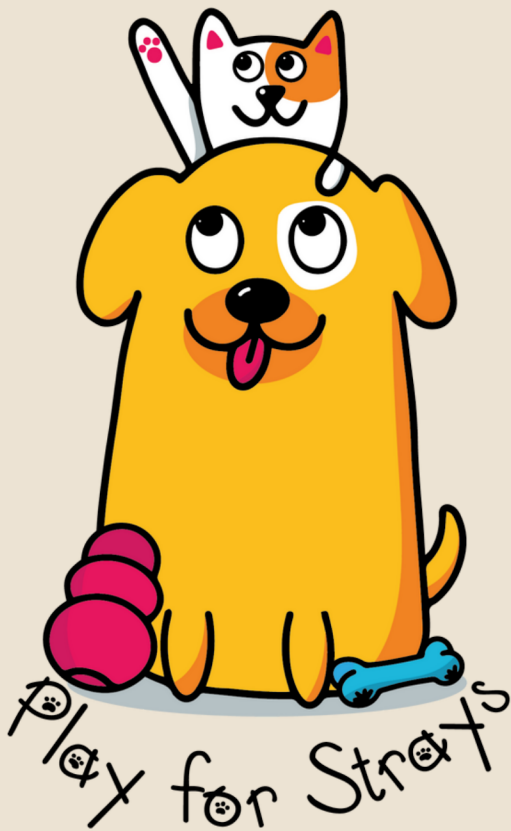
# Annual report

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01 April 2022 -  
31 March 2023

PlayforStrays

# Trustee Annual Report





## Annual Report

01st April 2022 - 31st March 2023

Northern Ireland Charity Number: 107276



**In preparing this report the Trustees of PlayforStrays have had due regard for the guidance on public benefit from the Northern Ireland Charity Commission and other documentation produced by the Commission and are of the view that the charity is operating in full compliance with its duties.**



## Who we are

## What we do

PlayforStrays is a small, but dynamic, team that brings toys, food and other necessary items to rescue's in need. Our reach is global, but our focus is Northern Ireland.

A home based charity in Antrim we strive to assist animals in need, be they in rescue, with their owners in a struggling home environment, or pets of the vulnerably housed.

PlayforStrays was incepted in September 2018 and are non-profit in our approach. All donations, physical or monetary, goes towards our charitable mission, purposes and objectives.

### **Charity Name**

PlayforStrays

### **Registration #**

107276

### **Contact Address**

42 Caulside Park, Newpark, ANTRIM, BT41 2DR

### **Trustees:**

David Foster  
Andrea Foster  
Karen Smith

### **Independent Examiner**

DJB Accounting Ltd  
34 Knockmoyle Drive  
Antrim  
BT41 1HE

# Our impact at a glance

**36,202**

Kg's of food donated

**5,745**

Toys donated

**28**

Individual Rescue's Helped

"PlayforStrays has been a real lifeline for us."

- Chairperson of local Pet Poverty Group in NI



Outside of Northern Ireland PlayforStrays donated to rescue's in India, Australia & South Africa



# Further Achievements

## 01

Over 36 tonnes of pet items have been donated to rescue's, the vulnerably housed and pet-food banks. 1,000's of animals and people are benefiting

## 02

Two rescue's, within this year, have told us our supply of food has stopped them closing their doors.

## 03

Our outreach nights are feeding even more pets of the vulnerably housed in Belfast, letting pets eat and their owners have some less hardship.

## 04

PlayforStrays now works directly with most major pet-food retailers in Northern Ireland.



PlayforStrays continues to encourage animal welfare, kindness and support to those we meet throughout the rescue and homeless networks.

To ensure that we keep meeting our objectives, members of the public have been encouraged to keep empathy and compassion at the forefront of their mind's, especially when they speak with us about abandonment or rehoming of pets.

PlayforStrays has further met it's objectives to support the animals of those in need, homeless, or vulnerably housed by ensuring a monthly physical presence in Belfast, and online presence as and when required.



The Trustees Report was approved by the Board of Trustees

*D. Foster*

Mr David Foster  
Chairman

# Our Year in pictures



**PlayforStrays**

Northern Ireland - Charity number 107276

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# Annual return

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PLAYFORSTRAYS  
INDEPENDENT EXAMINER'S REPORT

**Independent examiner's report to the director of PlayforStrays on the preparation of the unaudited statutory accounts for the year ended 31 March 2023.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of PlayforStrays for the year ended 31 March 2023 as set out on pages 8 – 12 from the charity's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of PlayforStrays, as a body, in accordance with the terms of our engagement letter dated 1 October 2022.

Having satisfied myself that the charity is not subject to audit and is eligible for an independent examination, it is my responsibility to:

- A. Examine the accounts under Section 65 of the Charities Act
- B. Follow the procedures laid down in the General Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- C. State whether particular matters have come to my attention

**Basis of the independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of an unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. The accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounting records do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

It is your duty to ensure that PlayforStrays has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of PlayforStrays. You consider that PlayforStrays is exempt from the statutory audit requirement for the year.

*David Blair CPTA*

DJB Accounting Ltd  
34 Knockmoyle Drive  
Greystone Road  
Antrim  
BT41 1HE

31 January 2024