The Charity Registration Number is :- 1142501

Special Friends Club

Report and Accounts

31 March 2026

Special Friends Club

Report and accounts for the year ended 31 March 2026

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Special Friends Club

Trustees' Annual Report for the year ended 31 March 2026

The Trustees present their Report and Accounts for the year ended 31 March 2026.

Reference and administrative details

The charity name.

The legal name of the charity is:- Special Friends Club.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1142501.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

13 Banner Road
Montpelier Bristol
BS6 5NA
Email Address admin@specialfriendsclub.org.uk Web address www.specialfriendsclub.org.uk

The following persons served as Trustees during the year ended 31 March 2026:-

Chantel Byrne
Maya Vaitilingam
Susan Edgerley
Sophie Axford (resigned 27/11/2025)
Jane Joyce (resigned 27/11/2025)
Elizabeth Stratton
Leanne Parkes
Jahantab Hashmi

All trustees listed above served as a trustee in the reporting period. If applicable, their dates of appointment or resignation during the year or since are as shown above.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charity's objects are to bring together families who have children with special needs and workers from voluntary organisations and statutory agencies to improve the care, welfare, treatment, education, advancement and overall quality of life of those families and their children.

The main activities undertaken in relation to those purposes during the year.

The trustees arrange a variety of events and entry to several activities ranging from cinema and theatre to swimming and wildlife parks as well as short breaks. These present safe play and/or educational benefit and are sometimes undertaken whilst the general public are not present to enhance the experience for the children and their parents.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2026

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The main activities in this period included visits to Puxton Park, Longleat, Jump soft play, Bristol Family Cycling Centre, The Bristol Old Vic, St George's concert hall, Crealy Adventure Park, Haynes Motor Museum, and a short break to Weymouth Bay Haven caravan park.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

This information is presented in the attached chairmans report.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which the achievements and performance during the year have benefitted wider society.

This information is presented in the attached chairmans report.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Trustees are generally appointed from amongst the parents of the children but other suitable volunteers may be approached. Criminal record checks are carried out using the DBS.

Financial review

The charity's financial position at the end of the year ended 31 March 2026

The financial position of the charity at 31 March 2026 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2026	2025
	£	£
Net income	10,304	8,068
Unrestricted Revenue Funds available for the general purposes of the charity	60,253	49,949
Total Funds	60,253	49,949

Financial review of the position at the reporting date, 31 March 2026 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Policies on reserves.

The trustees retain enough reserves to enable them to fund planned future events and to allow for approximately £1,000 of administration expenses connected with organising the next terms events.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Special Friends Club

Trustees' Annual Report for the year ended 31 March 2026

Details of The Independent Examiner

Susan Rickerby
Chartered Accountant
118 High Street
Staple Hill
Bristol
BS16 5HH

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations,the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees 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 surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 18/9/2026.

Liz Stratton
Trustee

Susan Edgerley
Trustee

Special Friends Club

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2026

I report to the Trustees on my examination of the financial statements of the charity on pages 6 to 11 for the year ended 31 March 2026 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 8.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 3, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 145 of the Act;

b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Special Friends Club

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



ACA

Susan Rickerby - Independent Examiner

Chartered Accountant ICAEW

118 High Street
Staple Hill
Bristol
BS16 5HH

This report was signed on 20 October 2026

Special Friends Club - Statement of Financial Activities for the year ended 31 March 2026

Statement of Financial Activities for the year ended 31 March 2026

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	72,065	-	**72,065**	55,407
Investments	A4	139	-	**139**	226
Total income	**A**	**72,204**	**-**	**72,204**	**55,633**
Expenditure on:					
Charitable activities	B2	61,900	-	**61,900**	47,565
Total expenditure	**B**	**61,900**	**-**	**61,900**	**47,565**
Net income for the year		**10,304**	**-**	**10,304**	**8,068**
Net income after transfers	**A-B-C**	**10,304**	**-**	**10,304**	**8,068**
Net movement in funds		**10,304**	**-**	**10,304**	**8,068**
Reconciliation of funds:-	**E**				
Total funds brought forward		49,949	-	**49,949**	41,881
Total funds carried forward		**60,253**	**-**	**60,253**	**49,949**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club - Balance Sheet as at 31 March 2026

	Note	SORP Ref		2026 £		2025 £
Current assets		B				
Cash at bank and in hand		B4	60,553		49,949	
Creditors: amounts falling due within one year	6	C1	(300)		-	
Net current assets				60,253		49,949
The total net assets of the charity				60,253		49,949
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds				-		-
Unrestricted Funds						
Unrestricted Revenue Funds	10	D3	60,253		49,949	
				60,253		49,949
Designated Funds						
Total charity funds				60,253		49,949

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 5.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Liz Stratton
Trustee

Susan Edgerley
Trustee

Approved by the board of trustees on 18/9/2026

The notes attached on pages 8 to 11 form an integral part of these accounts.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2026

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on member contributions, continuing grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have reviewed, the likely cash flow for the 12 months to October 2027 and are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note4.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Special Friends Club

Notes to the Accounts for the year ended 31 March 2026

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. There are no other funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. Volunteers organise the events and activities, produce the newsletter, maintain the accounting records and carry out legal and admistrative tasks as necessary.

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

5 Remuneration and payments to Trustees and persons connected with them

Susan Edgerley was paid a total of £3,196 (2025 £3,499) for the supply of administration services on a self employed basis, she was not paid any remuneration in respect of her role as a trustee. This payment is permitted under the constitution dated 24 May 2011, Section 4 (4).

No other trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals	300	-

Special Friends Club

Notes to the Accounts for the year ended 31 March 2026

7 Income and Expenditure account summary

	2026	2025
	£	£
At 1 April 2025	49,949	41,881
(Deficit)/Surplus after tax for the year	10,304	8,068
At 31 March 2026	**60,253**	**49,949**

8 No related party transactions

There were no transactions with related parties in the year.

9 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2026	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	60,553		-	**60,553**
Current Liabilities	(300)	-	-	**(300)**
	60,253	**-**	**-**	**60,253**

At 1 April 2025	**Unrestricted funds**	**Designated funds**	**Restricted funds**	**Total Funds**
	£	£	£	£
Current Assets	49,949	-	-	**49,949**
	49,949	**-**	**-**	**49,949**

10 Change in total funds over the year as shown in Note 9 , analysed by individual funds

	Funds brought forward from 2025	**Movement in funds in 2026**	**Transfers between funds in 2026**	**Funds carried forward to 2027**
		See Note 11	**See Note 0**	
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	49,949	10,304	**-**	**60,253**
Total unrestricted and designated funds	**49,949**	**10,304**	**-**	**60,253**
Total charity funds	**49,949**	**10,304**	**-**	**60,253**

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Notes to the Accounts for the year ended 31 March 2026

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2026	2026	2026	2026
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	72,204	(61,900)	-	**10,304**
	72,204	**(61,900)**	**-**	**10,304**

12 The purposes for which the funds as

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

13 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

14 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Revenue grants from government and public bodies				
South Gloucestershire Council	19,326	-	**19,326**	18,800
Feeding Bristol	-	-	**-**	2,580
Total public sector revenue grants	**19,326**	**-**	**19,326**	**21,380**

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	315	-	**315**	310
Sky Retail	1,000	-	**1,000**	-
Groundwork UK	1,000	-	**1,000**	-
Sodbury Lion's club	250	-	**250**	500
Rodway Rubies	-	-	**-**	1,200
St James Place	-	-	**-**	2,500
Total private sector revenue grants	**2,565**	**-**	**2,565**	**4,510**

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) -
Prior Year analysis: all funds were unrestricted

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Membership subscriptions as donations	18,992	-	18,992	19,913

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Members contributions to events				
Contributions from members for events and activities	31,182	-	**31,182**	9,604
Total Members contributions to events	**31,182**	**-**	**31,182**	**9,604**
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies **A1**	**72,065**	**-**	**72,065**	**55,407**

15 Investment income

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Bank Interest Receivable	139	-	**139**	226
Total investment income **A4**	**139**	**-**	**139**	**226**

16 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Entry fees/activities costs	55,741	-	**55,741**	**36,334**
Total direct spending **B2a**	**55,741**	**-**	**55,741**	**36,334**

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

17 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Grants made to individuals		-	-	-	5,100
Total grantmaking costs	**B2c**	**-**	**-**	**-**	**5,100**

18 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Administrative overheads				
Advertising and marketing	1,345	-	**1,345**	**1,326**
Liabilty and contents insurance	359	-	**359**	**411**
Sundry expenses	959	-	**959**	**631**
Admin services	3,196	-	**3,196**	**3,499**
Support costs before reallocation	**5,859**	**-**	**5,859**	**5,867**
Total support costs - Current Year	**5,859**	**-**	**5,859**	**5,867**
				-
The basis of allocation of costs between activities is described under accounting policies				**-**

All the expenditure in the prior year was unrestricted.

19 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2026	2026	2026	2025
	£	£	£	£
Independent Examiner's fees	300	-	**300**	**264**
Total Governance costs	**300**	**-**	**300**	**264**

All the expenditure in the prior year was unrestricted.

Special Friends Club

Detailed analysis of income and expenditure for the year ended 31 March 2026 as required by the SORP 2015

20 Total Charitable expenditure

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2026	2026	2026	2025
		£	£	£	£
Total direct spending	**B2a**	55,741	-	**55,741**	**36,334**
Total grantmaking costs	**B2c**	-	-	**-**	**5,100**
Total support costs	**B2d**	5,859	-	**5,859**	**5,867**
Total Governance costs	**B2e**	300	-	**300**	**264**
Total charitable expenditure	**B2**	**61,900**	**-**	**61,900**	**47,565**

All the expenditure in the prior year was unrestricted.

Special Friends Club

Chair's Report to Annual General Meeting

The period covered by this report is **1 April 2025 to 31st March 2026.**

We offered our members a full programme of weekend and school holiday activities during the period. We revisited SFC favourites such as Puxton Park, Longleat, Jump soft play and Bristol Family Cycling centre. We took groups to several performances at The Bristol Old Vic, including The Gruffalo and continued our partnership with St George's concert hall to attend their regular mini-beats performances. In the summer we were able to travel further afield and had a big day out to Crealy adventure park and took families to the Haynes Motor Museum as so many of our young members (and their parents!) are fans of motoring. We had a great turnout at our family Christmas party with disco at Hanham Community Centre where Santas on motorbikes turned up for photos and to let some young people sit on the bikes and rev the engines.

Following feedback at the AGM we booked an all-ages sole-use session at Ninja Warrior which was well attended. We also visited a new venue for the Club at RSPB Newport Wetlands where we saw the starling murmuration, with crafting and discovery activities put on earlier in the afternoon by the venue's welcoming staff. We also visited a new heritage railway in East Somerset in response to feedback in our annual survey that train trips are always popular with families – we got to meet Bluey and Bingo characters while we were there too, leading to some great family photos.

We have continued our regular bookings at Longwell Green and Easton swimming pools and at Super Sense, the sensory centre at Imperial Park sports club. We renewed our weekend bookings with Lush at Cribbs Causeway for their sole use sensory workshops. We extended the reach of our Cinema Club and discos for younger adult members of the Club by lowering the age limit to 16 for all activities and to 13 for some larger activities and were able to include teenage siblings.

Families enjoyed a three-night short break to the Haven caravan park at Weymouth Bay, Dorset in early October where the cost of the cheapest caravan was £110 after our subsidy.

We experienced a brief closure to new members early in 2026 but we expect to be able to accept new applications again for Summer 2026 due to some natural movement in our membership base. We typically remain close to our limit of 180 families.

The board of Trustees has 6 serving Trustees and we thanked Sophie Axford and Jane Joyce for their valuable contributions over many years at our 2025 AGM. We continue to explore ways to increase our number to succession plan for Trustees who may look to step down in the coming years due to work and life priorities.

Liz Stratton, Chair of Trustees, April 2026