

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

Director	David Foster
Charity Number	107276 (Northern Ireland)
Accountants	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 31st 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 02nd 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
Incoming resources (Note 3)							
Incoming resources from generated funds							
	Voluntary income	3	19,911	-	-	19,911	18,862
	Activities for generating funds		-	-	-	-	-
	Investment income		-	-	-	-	-
Incoming resources from charitable activities							
	Other incoming resources		-	-	-	-	-
Total incoming resources			19,911	-	-	19,911	18,862
Resources expended (Notes 4-8)							
Costs of Generating Funds							
	Costs of generating voluntary income	3	3,889	-	-	3,889	1,905
	Fundraising trading costs		-	-	-	-	-
	Investment management costs		-	-	-	-	-
	Charitable activities	4	8,272	-	-	8,272	2,478
	Governance costs	4	4,142	-	-	4,142	3,817
	Other resources expended		-	-	-	-	-
Total resources expended			16,303	-	-	16,303	8,200
Net incoming/(outgoing) resources before transfers			3,608	-	-	3,608	10,662
Gross transfers between funds							
			-	-	-	-	-

<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>	3,608	-	-	3,608	10,662
Other recognised gains/(losses)					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Gains and losses on investment assets	-	-	-	-	-
<i>Net movement in funds</i>	3,608	-	-	3,608	10,662
Total funds brought forward	10,662	-	-	10,662	
<i>Total funds carried forward</i>	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
Fixed assets						
Tangible assets (Note 8)	8	10,011	-	-	10,011	2,067
		-	-	-	-	-
Investments		-	-	-	-	-
Total fixed assets		10,011	-	-	10,011	2,067
Current assets						
Stock and work in progress		-	-	-	-	-
Debtors (Note 9) (Short term) investments		-	-	-	-	-
Cash at bank and in hand		4,459	-	-	4,459	8,745
Total current assets		4,459	-	-	4,459	8,745
Creditors: amounts falling due within one year (Note 10)	10	200	-	-	200	150
Net current assets/(liabilities)		4,259	-	-	4,259	8,595
Total assets less current liabilities		14,270	-	-	14,270	10,662
Creditors: amounts falling due after one year (Note 10)		-	-	-	-	-
Provisions for liabilities and charges		-	-	-	-	-
Net assets		14,270	-	-	14,270	10,662

Funds of the Charity

Unrestricted funds	14,270		14,270	10,662
	-		-	-
Restricted income funds		-	-	-
Endowment funds			-	-
Total funds	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:

resources	<ul style="list-style-type: none"> • 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	<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>
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.
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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**

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

Note 4**Analysis of resources expended**

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

Governance costs	Legal & professional costs	4,142	3,817
	Total	4,142	3,817

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
	-	-	-	-
Total	3,889	8,272	4,142	16,303

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	-	-
Total staff costs	-	-

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	-	-
Total	-	-

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	-	-	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

Basis	SL	SL	SL	SL	SL
Rate			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	-	-	-	-
Total	-	-	-	-

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	-	-
Total	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.

	2023	2022
	£	£
Donations and legacies	19,911	18,862
Cost of Sales		
Purchases	1,649	1,132
Other direct costs	569	773
	2,218	1,905
Gross loss	17,693	16,957
Administrative expenses		
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
Surplus of income over expenditure		
Profit on ordinary activities before taxation	3,608	10,662
	3,608	10,662